

REUTERS FUNDAMENTALS

GLOSSARY

Date of issue: 28 August 2015



THOMSON REUTERS

© Thomson Reuters 2015. All Rights Reserved.

Thomson Reuters, by publishing this document, does not guarantee that any information contained herein is and will remain accurate or that use of the information will ensure correct and faultless operation of the relevant service or equipment. Thomson Reuters, its agents and employees, shall not be held liable to or through any user for any loss or damage whatsoever resulting from reliance on the information contained herein.

This document contains information proprietary to Thomson Reuters and may not be reproduced, disclosed, or used in whole or part without the express written permission of Thomson Reuters.

Any Software, including but not limited to, the code, screen, structure, sequence, and organization thereof, and Documentation are protected by national copyright laws and international treaty provisions. This manual is subject to U.S. and other national export regulations.

Nothing in this document is intended, nor does it, alter the legal obligations, responsibilities or relationship between yourself and Thomson Reuters as set out in the contract existing between us.

Contents

| | |
|--|-----------|
| About This Document | 7 |
| In This Version | 8 |
| Chapter 1 Introduction..... | 14 |
| Content..... | 15 |
| Product Delivery..... | 15 |
| Unique Features and Benefits | 16 |
| Company-Specific and Standardized Data | 16 |
| Restated/Originally Reported Data | 16 |
| Year-End Changes | 17 |
| The ClickThru Functionality..... | 17 |
| Ratio Calculations | 18 |
| Thomson Reuters Business Classification (TRBC)..... | 18 |
| Coverage..... | 18 |
| Companies | 18 |
| History | 19 |
| Coverage by Market..... | 19 |
| Data Structure | 20 |
| The Face of the Main Financial Statements | 21 |
| Items "Broken Out" from Notes | 21 |
| Supplemental Footnotes | 21 |
| Statement Sections | 21 |
| The Structure of Segment and Major Customers Data..... | 23 |
| Company-Specific Totals vs. Calculated Totals..... | 23 |
| Statement Formats | 23 |
| Ratios and Analytics | 26 |
| Data Collection Process: Financial Data | 27 |
| Scope and Stages of Updates | 27 |
| Preliminary Filings vs. Final Filings..... | 27 |
| The Scope of the Flash Update | 27 |
| The Scope of the Complete Update | 28 |
| Automation | 28 |
| Timeliness and Priorities..... | 28 |
| Data Collection Process: Non-Financial Data..... | 29 |
| Process | 29 |
| Timeliness..... | 29 |
| Chapter 2 Collection Criteria | 30 |
| Collected Financials | 30 |
| Reporting Entity (RepNo) | 30 |
| Document Types..... | 30 |
| Consolidated vs. Parent Financials..... | 31 |
| Historical vs. Pro Forma Statements | 31 |
| GAAP vs. Non-GAAP Financials..... | 31 |

| | |
|---|-----------|
| Alternative Accounting Standards | 32 |
| Multiple Listings | 33 |
| Currencies and Units | 33 |
| Interim Data | 34 |
| Supported Periodicities | 34 |
| Discrete vs. Year-to-Date Interim Data and Interim Calculations | 35 |
| Annual vs. Interim Data Granularity | 38 |
| Hybrid Reporting | 39 |
| Interim Calculations in Inflationary Markets | 42 |
| Restated/Originally Reported Financials and Special Periods | 43 |
| Restatements and Reclassifications – An Introduction | 43 |
| Restatements vs. Reclassifications | 45 |
| Special Periods in Interim Calculations | 46 |
| Reported Special Periods | 47 |
| Derived (Calculated) Special Periods | 49 |
| Special Period Calculations | 50 |
| Industry Templates | 54 |
| Bank | 54 |
| Insurance | 55 |
| Utility | 56 |
| Industrial | 56 |
| Key Accounting Concepts | 58 |
| Total Revenue | 58 |
| Cost of Goods and Services Sold | 59 |
| Items Representing Two Concepts within the Cost of Goods Sold | 59 |
| Gross Profit | 60 |
| Total Depreciation and Amortization | 60 |
| Operating Income | 61 |
| Non-Recurring Income and Expenses | 61 |
| Net Income and Earnings per Share | 62 |
| Short-Term Investments, Cash and Cash Equivalents | 64 |
| Total Debt | 64 |
| Net Debt | 66 |
| Debt and Lease Maturities | 66 |
| Derivative Liabilities | 66 |
| Total Liabilities vs. Minority Interest | 67 |
| Total Equity vs. Minority Interest | 67 |
| Capital Change Adjustment Factors | 67 |
| Identification of Segments | 67 |
| Business Segments | 68 |
| Geographic Segments | 68 |
| Chapter 3 Company-Specific and Standardized Data | 70 |
| Company-Specific Data | 70 |
| Standardizing the Data | 70 |
| COA Codes | 70 |
| Standardization Process | 70 |

Navigating Between Standardized and Company-Specific Data..... 71

Chapter 4 Standardized Item Definitions 73

| | |
|---|-----|
| List of Codes by Statement Layout and Industry Template | 75 |
| Income Statement | 75 |
| Balance Sheet..... | 101 |
| Cash Flow Statement | 122 |
| Business and Geographic Segments | 127 |
| List of Codes in Alphabetical Order..... | 130 |
| Definitions: Income Statement | 149 |
| Total Revenue | 149 |
| Net Operating Expenses | 176 |
| Non-Operating Income and Expenses..... | 240 |
| Non-Interest Bank Income and Expenses | 251 |
| Net Income, Taxes, After-Tax Adjustments and Distributions | 272 |
| Weighted Average Shares, Earnings per Share, Dividends and Normalized Earnings..... | 297 |
| Income Statement – Supplemental Items | 329 |
| Income Statement – Pension Plans | 381 |
| Operating Metrics – Airlines | 403 |
| Operating Metrics – Banking/Brokerage..... | 441 |
| Operating Metrics – Consumer Electronics | 444 |
| Operating Metrics – Healthcare Facilities..... | 446 |
| Operating Metrics – Hotels/Gaming | 458 |
| Operating Metrics – Insurance | 465 |
| Operating Metrics – Internet Media | 473 |
| Operating Metrics – Mining, Average Price | 479 |
| Operating Metrics – Mining, Production | 506 |
| Operating Metrics – Mining, Other | 521 |
| Operating Metrics – Oil and Gas..... | 527 |
| Operating Metrics – Managed Care..... | 542 |
| Operating Metrics – REITs/Real Estate | 550 |
| Operating Metrics – Restaurants | 560 |
| Operating Metrics – Retail | 567 |
| Definitions: Balance Sheet..... | 580 |
| Assets | 580 |
| Liabilities..... | 643 |
| Total Liabilities and Shareholders' Equity | 679 |
| Shares at Period End..... | 694 |
| Balance Sheet – Supplemental Items..... | 704 |
| Balance Sheet – Pension Plans..... | 759 |
| Operating Metrics – Airlines | 785 |
| Operating Metrics – Healthcare Facilities..... | 787 |
| Operating Metrics – Hotels/Gaming | 789 |
| Operating Metrics – Insurance | 791 |
| Operating Metrics – Managed Care..... | 793 |
| Operating Metrics – Mining, Reserves | 800 |
| Operating Metrics – Mining, Other | 815 |
| Operating Metrics – Oil and Gas | 820 |
| Operating Metrics – Pharmaceuticals/Biotech | 831 |
| Operating Metrics – REITs/Real Estate | 836 |

Contents

| | |
|--|------------|
| Operating Metrics – Restaurants | 844 |
| Operating Metrics – Retail | 848 |
| Operating Metrics – Semiconductors/Semiconductor Equipment | 856 |
| Definitions: Cash Flow Statement..... | 859 |
| Operating Activities | 859 |
| Investing Activities | 888 |
| Financing Activities | 903 |
| Net Change in Cash | 919 |
| Cash Flow Statement – Supplemental Items | 921 |
| Definitions: Business and Geographic Segments | 924 |
| Segments – Income Statement Data | 924 |
| Segments – Balance Sheet Data | 945 |
| Segments – Cash Flow Data | 951 |

About This Document

Intended Readership

This publication is for use by clients of the Reuters Fundamentals database.

In This Document

This *Glossary* explains the terminology and methodology used in collecting and publishing data from the Reuters Fundamentals database.

Chapter 1 provides an introduction to this publication and to the history of the Reuters Fundamentals database. It contains information about the depth and breadth of data available from Thomson Reuters Company Content, and the process and sources used in collecting this data.

Chapter 2 discusses the methodology for collecting data from financial statements for the Reuters Fundamentals database.

Chapter 3 discusses one of the key concepts behind Reuters Fundamentals: Company Specific versus Standardized Financials.

Chapter 4 contains a complete list of Chart of Accounts codes (COA codes) – a standard set of accounting concepts which Reuters Fundamentals uses during its data collection process. These codes can be used to compare financials for multiple companies, across different markets and accounting standards. The list of COA codes is followed by their definitions.

Feedback

While every effort has been made to keep this Glossary up-to-date, we make modifications to the definitions in this publication on a periodic basis, as Reuters Fundamentals keeps up with new accounting rules and policies implemented by regulators and reporting entities. In addition, we update our user guides to reflect some of the particulars of our treatment of non-US companies when these differ from the treatment of US companies. Updated user guides are available electronically upon request.

For further product information, including the latest version of the Reuters Fundamentals Glossary, please visit the Reuters Fundamentals site at:

<http://paz.ime.reuters.com/portal/channel.cfm?bMode=edit&channelid=4844>

You can also visit one of the two Thomson Reuters Knowledge Direct websites:

- Thomson Reuters Knowledge Direct API:

<http://paz.ime.reuters.com/portal/channel.cfm?channelID=1796>

- Thomson Reuters Knowledge Direct FTP:

<http://paz.ime.reuters.com/portal/channel.cfm?channelID=1795>

Alternatively, information about products can be accessed via the Thomson Reuters Customer Zone at:

<https://customers.thomsonreuters.com/>

If you have any comments on this document please feel free to contact us.

In This Version

This version of the Reuters Fundamentals Glossary includes a number of changes compared to the previous version, issued in September 2013.

New Description of Reuters Fundamentals

The document contains a new, detailed description of Reuters Fundamentals and key collection criteria and policies, including:

- Data structure (the face of the main statements, items from notes, supplemental footnotes, statement sections, totals, the coverage of differing statement formats)
- The scope of the Flash update and the Complete update
- The ClickThru functionality
- Collection of various document types, differing consolidation bases, historical and pro forma statements, accounting standards and documents listed on multiple exchanges
- Collection of interim reports and calculations in interim financials
- Restatements and reclassifications
- Collection of special periods with a non-standard length
- Four industry templates
- Company-Specific Financials vs. Standardized Financials
- An overview of the treatment of key accounting concepts

New Document Structure

Compared to the previous version, two changes have been added to the document's structure:

- [Lists of Chart of Accounts \(COA\) Codes](#) have been moved from the end of the document – currently they are displayed before the definitions.
- All definitions have been grouped into narrower categories, in order to make navigation inside the document easier. Sections sorted by financial statements and data types are accessible from the list of contents at the beginning of the glossary.

Segment Glossary Combined with the Fundamentals Glossary

Previously, the glossary of Chart of Accounts (COA) codes for business and geographic segments was available in a separate document. For the convenience of users, all geographic and segment codes have now been added to the Reuters Fundamentals Glossary.

New Metadata Added to Definitions

The following additional data are now available in the header of each definition:

- Eikon for Office fields which are the equivalents of Chart of Accounts (COA) Codes
- Default Eikon for Office labels assigned to each Eikon for Office field
- Default polarity of an item (please see [the introduction to chapter 4, Standardized Item Definitions](#), for a detailed description)

Updated Definitions of COA Codes

The following definitions of Chart of Accounts (COA) codes have been updated in this version of the document:

| Revenues | |
|---|--|
| Net Sales [RNTS] | More detailed definition |
| Gross Revenue [RREV] | More details about relation to excise taxes |
| Sales Returns and Allowances [RSRT] | More details about relation to excise taxes |
| Excise Taxes Payments [REXT] | More detailed definition |
| Electric Operations [REOP] | More detailed definition |
| Gas Operations [RGOP] | More detailed definition |
| Revenue [SREV] | More detailed definition |
| Other Insurance Revenue [ROIR] | More detailed definition |
| Net Investment Income [RNII] | More detailed definition |
| Realized & Unrealized Gains (Losses) [RRGL] | More detailed definition |
| Other Non-Utility Revenue [RNUR] | More detailed definition |
| Other Non-Insurance Revenue [RNIR] | More detailed definition |
| Total Revenue [RTL] | More detailed definition, details about items included and excluded from this COA code depending on income statement formats |
| Net Operating Expenses | |
| Purchased Power [EPPR] | More detailed definition |
| Fuel Purchased for Resale [EFPR] | More detailed definition |
| Cost of Revenue [ECOR] | More detailed definition, details about items included and excluded from this code depending on income statement formats |
| Excise Taxes Payments [EEXT] | More detailed definition |
| Cost of Revenue, Total [SCOR] | More detailed definition, details about items included and excluded from this COA code depending on income statement formats |
| Gross Profit [SGRP] | More detailed definition, details about items included and excluded from this COA code depending on income statement formats |
| Fuel Expense [EFEX] | More detailed definition |
| Operations & Maintenance [EDOE] | More detailed definition |
| Selling/General/Administrative Expense [ESGA] | More detailed definition |
| Labor & Related Expense [ELAR] | More detailed definition |

| | |
|--|--|
| Advertising Expense [EADV] | More detailed definition |
| Selling/General/Administrative Expenses, Total [SSGA] | More detailed definition |
| Research & Development [ERAD] | More detailed definition |
| Depreciation [EDEP] | More detailed definition |
| Amortization of Intangibles [EAMI] | More detailed definition |
| Amortization of Acquisition Costs [EAMA] | More detailed definition |
| Investment Income – Operating [EINV] | More detailed definition |
| Purchased R&D Written-Off [ERDW] | More detailed definition |
| Restructuring Charge [ERES] | More detailed definition |
| Litigation [ELIT] | More detailed definition |
| Impairment – Assets Held for Use [EIAU] | More detailed definition |
| Impairment – Assets Held for Sale [EIAS] | More detailed definition |
| Loss (Gain) on Sale of Assets – Operating [EGLA] | More detailed definition |
| Other Unusual Expense (Income) [EUIE] | More detailed definition |
| Unusual Expense (Income) [SUIE] | More detailed definition |
| Foreign Currency Translation Adjustment [EFCA] | More detailed definition, information that this COA code was discontinued |
| Minimum Pension Liability Adjustment [EAML] | Information that this COA code was discontinued |
| Property & Other Taxes [EPOT] | More detailed definition |
| Other Operating Expense [EOOE] | More detailed definition |
| Other, Net [EONT] | More detailed definition |
| Total Operating Expense [ETOE] | More detailed definition, details about items included and excluded from this COA code depending on income statement formats |
| Operating Income | |
| Operating Income [SOPI] | More detailed definition, details about items included and excluded from this COA code depending on income statement formats |
| EBIT, EBITDA | |
| Normalized Earnings before Interest and Taxes [SBIT] | More detailed definition |
| Normalized Earnings before Interest, Taxes, Depreciation and Amortization [SBDA] | More detailed definition |
| Non-Operating Income and Expenses | |
| Investment Income, Non-Operating [NINV] | More detailed definition |
| Gain (Loss) on Sale of Assets [NGLA] | More detailed definition |
| Foreign Currency Translation Adjustment [NFCA] | More detailed definition, information that this COA code was discontinued |
| Unrealized Gains (Losses) [NUGL] | Information that this COA code was discontinued |
| Minimum Pension Liability Adjustment [NAML] | Information that this COA code was discontinued |
| Other Non-Operating Income (Expense) [NONT] | More detailed definition |
| Non-Interest Bank Income and Expenses | |
| Real Estate Operation Gain [NREG] | More detailed definition |
| Unrealized Gains [NUGG] | Stylistic corrections |
| Other Unusual Income [NUII] | More detailed definition |
| Labor & Related Expenses [NLAR] | More detailed definition |
| Depreciation Expense [NDEP] | More detailed definition |
| Amortization of Intangibles [NAMI] | More detailed definition |
| Amortization of Acquisition Costs [NAMA] | More detailed definition |

| | |
|---|---|
| Real Estate Operation Expense [NORE] | More detailed definition |
| Unrealized Losses [NUNL] | More detailed definition |
| Litigation Expense [NLIT] | More detailed definition |
| Other Unusual Expense [NUIE] | More detailed definition |
| Restructuring Charge [NRES] | More detailed definition |
| Net Income, Taxes, After-Tax Adjustments and Distributions | |
| Net Income Before Taxes [EIBT] | More detailed definition |
| Provision for Income Taxes [TTAX] | More detailed definition |
| Net Income After Taxes [TIAT] | More detailed definition |
| Minority Interest [CMIN] | More detailed definition |
| Equity in Affiliates [CEIA] | More detailed definition |
| Net Income Before Extraordinary Items [NIBX] | More detailed definition |
| Accounting Change [XACG] | More detailed definition |
| Discontinued Operations [XIDO] | More detailed definition |
| Extraordinary Item [XTRA] | More detailed definition |
| Tax on Extraordinary Items [XSIT] | More detailed definition |
| Income Incl Extra Before Distributions [NINC] | More detailed definition, new item name (previously: Net Income) |
| Preferred Dividends [CPRD] | More detailed definition |
| Miscellaneous Earnings Adjustment [CMEA] | More detailed definition |
| Income Available to Common Excl. Extraordinary Items [CIAC] | More detailed definition |
| Income Available to Common Stocks Incl. Extraordinary Items [XNIC] | More detailed definition |
| Weighted Average Shares, Earnings per Share, Dividends and Normalized Earnings | |
| Basic EPS Excluding Extraordinary Items [SBBF/GBBF] | More detailed definition |
| Basic EPS Including Extraordinary Items [SBAI/GBAI] | More detailed definition |
| Diluted Net Income [SDNI/GDNI] | More detailed definition |
| Diluted EPS Excluding Extraordinary Items [SDBF/GDBE] | More detailed definition |
| Diluted EPS Including Extraordinary Items [SDAI/GDAI] | More detailed definition |
| Gross Dividends – Common Stock [DCGD] | More detailed definition |
| (Gain) Loss on Sale of Assets, Supplemental [VGLA] | More detailed definition |
| Impairment – Assets Held for Sale, Supplemental [VIAS] | More detailed definition |
| Impairment – Assets Held for Use, Supplemental [VIAU] | More detailed definition |
| Litigation Charge, Supplemental [VLIT] | More detailed definition |
| Purchased R&D Written-Off, Supplemental [VRDW] | More detailed definition |
| Restructuring Charge, Supplemental [VRES] | More detailed definition |
| Other Unusual Expense (Income), Supplemental [VUIE] | More detailed definition |
| Non-Recurring Items, Total [SUIT] | More detailed definition |
| Total Special Items [STSI] | More detailed definition |
| Normalized Income Before Taxes [VPTI] | More detailed definition |
| Effect of Special Items on Income Taxes [STEC] | More detailed definition |
| Income Taxes Excluding Impact of Special Items [VTN] | More detailed definition |
| Normalized Income After Taxes [VIAT] | More detailed definition |
| Normalized Income Available to Common [VIAC] | More detailed definition |
| Basic Normalized EPS [VBES] | More detailed definition |
| Diluted Normalized EPS [VDES] | More detailed definition |
| Pro Forma Stock Compensation Expense [VEEV] | Information that this item is discontinued |
| Net Income After Stock-Based Compensation Expense [VPFI] | Information that this item is discontinued |

| Income Statement – Supplemental Items | |
|---|--|
| Stock-Based Compensation, Supplemental [VSCP] | More detailed definition |
| Depreciation, Supplemental [VDEP] | More detailed definition |
| Amortization of Acquisition Costs, Supplemental [VAMA] | More detailed definition |
| Amortization of Intangibles, Supplemental [VAMI] | More detailed definition |
| Rental Expense, Supplemental [VRXP] | More detailed definition |
| Labor & Related Expense, Supplemental [VLAR] | More detailed definition |
| Supplemental EPS [VEPS] | More detailed definition |
| Advertising Expense - Supplemental [VADV] | More detailed definition |
| Equity in Affiliates, Supplemental [VEIA] | More detailed definition |
| Minority Interest, Supplemental [VMIN] | More detailed definition |
| Research & Development Expense, Supplemental [VRAD] | More detailed definition |
| Reported Total Revenue (売上高) [VRTR] | Correction of a COA code name in the list of calculated items |
| Balance Sheet – Assets | |
| Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] | new definition |
| Leases – Gross [APLC] | More detailed definition |
| Goodwill, Gross [AGWG] | More detailed definition |
| Accumulated Goodwill Amortization [AAGA] | More detailed definition |
| Goodwill, Net [AGWI] | More detailed definition |
| Intangibles, Gross [AING] | Correction of an error (deletion of incorrectly mentioned goodwill) |
| Accumulated Intangible Amortization [AAMT] | Clear information that the code excludes goodwill |
| Intangibles, Net [AINI] | Correction of an error (deletion of incorrectly mentioned goodwill) |
| Balance Sheet – Liabilities and Equity | |
| Notes Payable/Short-Term Debt [LSTD] | More detailed definition |
| Current Portion of LT Debt/Capital Leases [LCLD] | More detailed definition |
| Long-Term Debt [LLTD] | More detailed definition |
| Capital Lease Obligations [LCLO] | More detailed definition |
| Total Debt [STLD] | More detailed definition |
| Redeemable Preferred Stock [ZPSK] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Redeemable Convertible Preferred Stock [ZCPS] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Redeemable Preferred Stock, Total [SRPR] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Preferred Stock – Non-Redeemable [OPRS] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Convertible Preferred Stock – Non-Redeemable [QCPS] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Treasury Stock – Preferred [QTSP] | Clarification that this item represents a value of share capital, rather than a number of shares |
| General Partner [QGPD] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Preferred Stock – Non-Redeemable, Net [SPRS] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Common Stock [QCMS] | Clarification that this item represents a value of share capital, rather than a number of shares |

| | |
|---|--|
| Limited Partner [QLPD] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Common Stock, Total [SCMS] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Treasury Stock – Common [OTSC] | Clarification that this item represents a value of share capital, rather than a number of shares |
| Balance Sheet – Supplemental Items | |
| Net Debt [SNTD] | More detailed definition |
| Tangible Book Value, Common Equity [STBV] | "Common" added to the name of the COA code; clear information that this item is computed with the use of common shares only (excluding any preferred shares) |
| Tangible Book Value per Share, Common Equity [STBP] | "Common" added to the name of the COA code; clarification that this item is computed with the use of common shares only (excluding any preferred shares) |
| Islamic Section, Supplemental [ISBT] | Stylistic corrections |
| Cash Flow Statement – Operating Section | |
| Depreciation [SDEP] | Information that this item includes depletion and excludes the amortization of deferred charges |
| Depletion [ODPL] | Information that this code was discontinued in 2013; currently depletion is updated as Depreciation [SDEP] |
| Cash Flow Statement – Investing Section | |
| Purchase of Fixed Assets [ICEX] | Information about the inclusion or exclusion of investment properties, other details |
| Sale of Fixed Assets [ISFA] | Information about the inclusion or exclusion of investment properties, other details |
| Sale/Maturity of Investment [IINS] | Information about the inclusion or exclusion of investment properties, other details |
| Investment, Net [IVN] | Information about the inclusion or exclusion of investment properties, other details |
| Purchase of Investments [IINP] | Information about the inclusion or exclusion of investment properties, other details |
| Other Investing Cash Flow Items, Total [SICF] | Addition of a missing COA code in the list of components |
| Cash Flow Statement – Financing Section | |
| Options Exercised [FOPX] | Information that this item includes the redemption or repurchase of stock options |
| Warrants Converted [FWCV] | Information that this item includes the redemption or repurchase of warrants |
| Business and Geographic Segments | |
| Capital Expenditures [ICEX] | More detailed definition |

Chapter 1 Introduction

This publication is for use by clients of the Reuters Fundamentals offering. Clients may access this database using a Thomson Reuters application (Thomson Reuters Eikon, Thomson Reuters Knowledge for Investment Management and others), via direct data feeds (Thomson Reuter Knowledge Direct), or through one of our partners.

The primary purpose of this document is to detail the methodology and terminology employed in collecting and publishing information contained in the Reuters Fundamentals database.

The Reuters Fundamentals database, consisting of financial and non-financial information on over 85,500 companies worldwide (57,900 active and 27,700 inactive companies, from 170 exchanges in 148 countries, including 6,000 private companies). The primary philosophies behind the database are:

- Easy reconciliation to source documents
- Depth of information for detailed analysis
- Comparability across companies
- Global coverage (99% of global market capitalization)

Financial data are collected from reports filed by companies listed on stock exchanges and selected Over-the-Counter markets. The database coverage also extends to selected private companies.

Thomson Reuters collects "company-specific" data that closely resemble the data as they were reported in the financial statements, without modifications or adjustments, storing the original line item descriptions, currencies and accounting periods. Whenever a company changes its reporting pattern across the history, Thomson Reuters keeps the as-reported history of financials, without adjustments to normalize for differences in reporting patterns.

The company-specific data form the basis for the calculation of standardized financials, which represent the sum of all items assigned to specific Chart of Accounts (COA) codes.

Some of the key benefits of the Reuters Fundamentals database include:

- Historical data dating back to 1981 for selected markets, and to 1995 for a majority of other markets
- Company-specific financials, allowing users to see as-reported data provided by companies in their financial reports
- Standardized financials, allowing users to compare data across companies
- In-depth company ratios and analytics, both historical and latest, based on the annual and interim periods as well as trailing twelve months (TTM)
- Operating metrics (key performance indicators, KPIs) collected for a large number of companies operating in selected industries
- Availability of both originally reported and restated financials
- Auditability via the ClickThru feature, linking data directly to numbers in the source document (availability depends on the delivery method and the content item)
- Derived data points supplementing values reported by the companies (for example when a 3-month interim is not reported by the company, it is derived on the basis of cumulative time series)

Reuters Fundamentals data is accessible over a large number of channels and platforms. This data is available via direct data feeds, API's and various Thomson Reuters and third-party applications and platforms. It is important to note that some of these applications and platforms may cater to certain

clientele only, and therefore may not always contain all of the features listed in this document. In addition, various applications may use different terminology to describe some of the features or codes described in this publication. Users should consult with their account manager if clarification is required on these issues.

Content

Reuters Fundamentals includes a number of financial and non-financial data sets:

- Company Financials: financial line items reported by companies on the annual and interim financial statements, and in notes to these statements (income statement, balance sheet, statement of cash flows)

This information is available in two views:

- The Company-Specific view displays all items collected from the income statement, the balance sheet and the cash flow statement, with line descriptions and values as disclosed by companies. This facilitates complete reconciliation to source documents.
- The Standardized view aggregates relevant line items to provide a more comparable view of company financials. This makes ratio calculations and the cross-sectional analysis of company data easier.

Apart from the main statements, Thomson Reuters collects a large number of supplemental footnotes providing additional information that is useful for company analysis. These include, but are not limited to, items used in the calculation of EBITDA, the number of shares, details of pension plans, debt maturities, capital adequacy footnotes, and other data.

- Business and Geographic Segments: annual and interim financial information for each segment
- Operating Metrics: key performance indicators collected for approximately 8 thousand companies with a high market capitalization, covered by brokers or forming part of key indexes, operating in one of 15 selected business activities (Airlines, Banking & Brokerage, Consumer Electronics, Healthcare Facilities, Hotels/Gaming, Insurance, Internet Media, Managed Care, Mining, Oil & Gas, Pharmaceuticals/Biotechnology, REITs/Real Estate, Restaurant, Retail, Semiconductors/Semiconductor Equipment)
- Ratios: Thomson Reuters computes and offers a large number of ratios based on company financials. Ratios are calculated for all active and inactive companies in the database.
- Major Customers: revenues from key clients, collected in selected markets (including the U.S.)
- General Information: This category includes information such as company name, various company and issue identifiers, industry and sector codes, contact details, business and financial summaries, and officer details (name, age, titles, biographies, etc.).

The ClickThru functionality enables users to directly access data from financial statements. By clicking on the as reported value, user will be directed to the location in the source document where the value was reported. The availability of this function depends on the delivery method, content items and the format of the source document.

Product Delivery

Reuters Fundamentals offer a broad range of delivery options with a flexible format to fuel our clients' needs. We ensure an access through various delivery methods, including desktop, web-based and data feed.

The following delivery options are available:

- Desktop:
 - Thomson Reuters Eikon: updated every 30 minutes
 - Thomson One: updated every 30 minutes
 - DataStream Pro: updated every 30 minutes
 - Thomson Reuters Knowledge: updated every 30 minutes
 - Thomson Reuters Advanced Analytics (TRAAN): updated every 24 hours
- Thomson Reuters Eikon for Mobile: updated every 30 minutes
- Data feeds:
 - Thomson Reuters Knowledge Direct (TRKD): available intraday / updated every 4 hours
 - Thomson Reuters Quantitative Analytics (TRQA): available intraday / updated every 4 hours
 - Thomson Reuters for Microsoft Office (TRMSO – MS Excel add-ins): updated 30 minutes
 - Thomson Reuters Spreadsheet Link (TRSL – MS Excel add-ins, the older version of TRMSO): intraday delivery (up to 24 hours)
- Reuters.com: updated every 30 minutes

Unique Features and Benefits

Company-Specific and Standardized Data

Thomson Reuters financials are made available in two main views:

- Company-Specific

The Company Specific view, which retains details as reported by companies, and is presented using company-specific descriptions, allows users to conduct a thorough analysis of a target company.

- Standardized

Standardized financials are more useful for users comparing companies with each other, or calculating ratios or other derived data. While this is a more standard view, users still get a sufficient amount of granularity, with over 470 codes used in the standardization process. Because the standardization is created using company-specific financials, the process allows a high degree of auditability.

Restated/Originally Reported Data

Companies sometimes restate or reclassify financials to account for a significant change in the company's business, mistakes or deviations from past accounting procedures. Users may wish to analyse the originally reported data, restated (or most recent) data, or a combination of the two. For example, a back tester might be interested in the originally reported financials, while an M&A banker might be more interested in current financials.

Thomson Reuters makes both types of data available to users. If a company chooses to restate the same period a number of times, Thomson Reuters picks up and displays data from each of these periods. This also allows an analyst to easily visualize the incremental changes made during each period.

Year-End Changes

Given the flexibility of the database, Thomson Reuters is able to accurately reflect any year-end changes that companies go through. For example, if a company moves from a June year-end to a December year-end, and reports six quarterly periods in one transitional fiscal year, Thomson Reuters is capable of displaying all six quarters as part of one year. This is in contrast to some other databases that are limited to four periods per year.

The ClickThru Functionality

The ClickThru functionality allows clients to link back from the numbers (including calculations) in our fundamentals data directly to the number in the original company statement. This gives our content a level of accountability and transparency which cannot be matched by competitors, who just link back to the document.

The availability of this function depends on the delivery method, the document format and content items. In general, the functionality will be available for any values that have been reported in the source document (including totals). It will not be available for scanned documents and for calculated items that have not been reported in the document.

In order to use the ClickThru functionality in Thomson Reuters Eikon, please open company financials and simply click on a number. You will be directed to the location in the source document where the value was reported.

| COA | | 2014 |
|-------|-----------------------------------|------------|
| RNTS | Revenue | 38,346,000 |
| RTLRL | Total Revenue | 38,346,000 |
| EGLA | Gain loss on the deemed disposal | 712,000 |
| ECOR | Cost of Sales | 27,942,000 |
| ESGA | Selling and distribution expenses | 3,033,000 |

| Consolidated income statement for the years ended 31 March | | | | |
|--|----------|----------------|---------------------------------------|---------------------------------------|
| | Note | 2014 £m | Restated ⁽¹⁾ 2013 £m | Restated ⁽¹⁾ 2012 £m |
| Revenue | 2 | 38,346 | 38,041 | 38,821 |
| Cost of sales | | (27,942) | (26,567) | (27,201) |
| Gross profit | | 10,404 | 11,474 | 11,620 |
| Selling and distribution expenses | | (3,033) | (2,860) | (2,755) |
| Administrative expenses | | (4,245) | (4,159) | (4,031) |
| Share of results of equity accounted associates and joint ventures | | 278 | 575 | 1,129 |
| Impairment losses | 4 | (6,600) | (7,700) | (4,050) |
| Other income and expense | | (717) | 468 | 3,705 |
| Operating (loss)/profit | 3 | (3,913) | (2,202) | 5,618 |

The availability of the ClickThru functionality depends on the following:

Delivery method:

- Available: Thomson Reuters Eikon, Thomson Reuters Advanced Analytics (TRA), Thomson Reuters for Microsoft Office (TRMSO), Thomson Reuters Spreadsheet Link (TRSL)
- Not available: Other desktop products: Thomson One, Datastream Pro, Thomson Reuters Knowledge; Thomson Reuters Eikon for Mobile; other feed products: Thomson Reuters Knowledge Direct (TRKD), Thomson Reuters Quantitative Analytics (TRQA); Reuters.com

Document format:

- Available: PDF, HTML and text formats
- Available after conversion: DOC, XBRL, XML and XLS formats (Thomson Reuters converts these documents into formats compatible with ClickThru)
- Not available: Scanned documents

Content items:

- Available: Income statement, balance sheet, the statement of cash flows, supplemental footnotes, operating metrics, ratios and analytics
- Not available: Business segments, geographic segments, major customers

Types of collected numbers:

- Available: Reported individual values and totals
- Not available: Calculated totals not reported in the document, values from scanned documents, aggregated values

Ratio Calculations

Thomson Reuters calculates over 400 commonly used company- and issue-level ratios. These are based on data in the standardized database in conjunction with pricing and other market and estimates data.

Thomson Reuters Business Classification (TRBC)

Each of companies covered by Thomson Reuters is assigned to one of 1064 Thomson Reuters Business Classification (TRBC) codes. The TRBC classification includes 5 levels – from general economic sectors to detailed activities.

The TRBCs are chosen periodically, based on the companies' business description and reported industry codes (for example, NAICs or SIC codes).

Coverage

Companies

Covering over 85,500 companies traded on more than 170 exchanges in 148 countries, Thomson Reuters is one of the most comprehensive sources for financial data. The coverage includes approximately 57,900

active (filing financial reports) companies and 27,700 inactive companies which no longer file financial reports.

History

The database offers at least 5 years' history of annual reports and at least 2 year's interim data, for companies that provide such history.

For selected companies listed in the U.S. and other markets, annual financials are available beginning in 1981, with quarterly financials beginning in 1983.

For most non-U.S. markets, annual financials for selected companies are available since 1995. Interim financials for most markets date back to at least 1997.

Coverage by Market

As of April 2015, the availability of historic financials for the largest markets was as follows:

| Region/Country | Number of Companies | Active Companies | Inactive Companies | Annual History | Interim History |
|--------------------------------|---------------------|------------------|--------------------|----------------|-----------------|
| Americas | 33,240 | 17,746 | 15,494 | 1981 | 1983 |
| United States | 25,210 | 12,500 | 12,710 | 1981 | 1983 |
| <i>NASDAQ</i> | 7,828 | 2,852 | 4,976 | 1981 | 1987 |
| <i>New York Stock Exchange</i> | 4,833 | 2,708 | 2,125 | 1982 | 1986 |
| <i>NYSE MKT LLC</i> | 968 | 406 | 562 | 1982 | 1988 |
| <i>NYSE Arca</i> | 394 | 270 | 124 | 1983 | 1989 |
| <i>Over The Counter</i> | 10,014 | 5,287 | 4,727 | 1983 | 1983 |
| <i>Private Companies</i> | 1,173 | 977 | 196 | 1983 | 1989 |
| Brazil | 711 | 502 | 209 | 1992 | 1998 |
| Canada | 5,571 | 3,371 | 2,200 | 1983 | 1988 |
| Chile | 490 | 400 | 90 | 1992 | 1996 |
| Asia Pacific | 30,635 | 25,902 | 4,733 | 1983 | 1987 |
| Australia | 3,027 | 2,123 | 904 | 1983 | 1996 |
| China (Mainland) | 4,277 | 4,225 | 52 | 1993 | 1999 |
| Hong Kong | 1,928 | 1,795 | 133 | 1993 | 1997 |
| India | 3,733 | 3,518 | 215 | 1991 | 1998 |
| Indonesia | 589 | 536 | 53 | 1991 | 1999 |
| Japan | 5,304 | 4,039 | 1,265 | 1983 | 1987 |
| Malaysia | 1,361 | 1,004 | 357 | 1993 | 1999 |

| | | | | | |
|---------------------------------------|---------------|---------------|---------------|-------------|-------------|
| Singapore | 1,015 | 756 | 259 | 1990 | 1993 |
| South Korea | 4,215 | 3,376 | 839 | 1993 | 1999 |
| Taiwan | 2,154 | 1,875 | 279 | 1993 | 1997 |
| Thailand | 791 | 674 | 117 | 1995 | 1999 |
| Vietnam | 885 | 797 | 88 | 1997 | 1999 |
| Europe, Middle East and Africa | 21,714 | 14,261 | 7,453 | 1983 | 1989 |
| Denmark | 607 | 376 | 231 | 1987 | 1991 |
| France | 1,479 | 891 | 588 | 1989 | 1993 |
| Germany | 1,747 | 1,088 | 659 | 1984 | 1990 |
| Israel | 578 | 404 | 174 | 1983 | 1989 |
| Italy | 531 | 350 | 181 | 1987 | 1989 |
| Norway | 504 | 274 | 230 | 1986 | 1992 |
| Poland | 626 | 504 | 122 | 1994 | 1998 |
| Russia | 1,841 | 1,306 | 535 | 1994 | 1996 |
| South Africa | 642 | 358 | 284 | 1991 | 1998 |
| Sweden | 781 | 492 | 289 | 1983 | 1995 |
| Switzerland | 449 | 296 | 153 | 1983 | 1989 |
| Turkey | 515 | 455 | 60 | 1995 | 1997 |
| United Kingdom | 5,013 | 2,622 | 2,391 | 1983 | 1992 |
| TOTAL | 85,589 | 57,909 | 27,680 | 1981 | 1983 |

The latest number of covered companies is available on the Reuters Fundamentals pages at the Product A-Z site:

<http://paz.ime.reuters.com/portal/channel.cfm?bMode=edit&channelid=4844>

In order to find the document, please choose the Recent Documents link in the menu. Alternatively, please type "Reuters Fundamentals Coverage" in the search field, choose a search in documents and press the search button.

Data Structure

Thomson Reuters collects financial data in **a one-level structure**.

We organize financial data in a few groups:

The Face of the Main Financial Statements

Thomson Reuters collects items reported on the face of the main statements (the income statement, the balance sheet, and the cash flow statement).

Items “Broken Out” from Notes

We also collect more granular data presented in notes to the values reported on the main statements. In such cases, because of the one-level data structure, Thomson Reuters presents only the values from the note, while the less granular value from the face is ignored in order to avoid the double-counting of values from the face and from notes.

All items “broken out” from notes are presented by Thomson Reuters on the face of the statements, alongside items originally reported on the face by a company.

(For example, on the face of the income statement, a company reports “Other short-term liabilities”. The note to “Other short-term liabilities” contains information about short-term debt outstanding. Thomson Reuters collects the short-term debt, as well as the difference (the balancing value) between the total value of other liabilities from the face and the value of the short-term debt. The value of “Other short-term liabilities” on the face is ignored in order to avoid double-counting.)

Supplemental Footnotes

Supplemental footnotes provide additional targeted information, presented below the three main statements.

There are two types of these footnotes:

- **Total values** – a separate set of supplemental line items, used for the collection of full values representing specific accounting concepts (e.g. total depreciation, total amortization). Almost all supplemental footnotes represent total values.
- **Partial values** – the remaining portion of gains or costs that cannot be related to the face of the statement, because the company did not indicate to which face value the item is related. These footnotes only include non-recurring gains and losses, presented below the face of the income statement.

(For example, a company reports a loss on the sale of assets on the face of the income statement. It does not present any other data about non-recurring costs, either on the face or in notes to the values from the face of the income statement. However, in the management discussion of the company’s results, it informs that it incurred a certain amount of restructuring costs. This item will be collected as a partial value footnote, rather than as an item “broken out” from the face of the income statement, because it is not possible to determine which item reported on the face contains the restructuring expenses.)

Supplemental footnotes include, but are not limited to: non-recurring items, items used in the calculation of EBITDA, debt and lease maturities, details of pension plans, or operating metrics for 15 industries.

Statement Sections

Financial data are grouped into a number of standard sections. Key sections include:

In the income statement:

- The revenue section

- Gross profit
- The operating section
- Operating profit
- The non-operating section
- Net income before taxes
- Income taxes
- Net income after taxes, before after-tax adjustments, extraordinary items and preferred distributions
- After-tax adjustments (e.g. minority interest, equity in affiliates)
- Extraordinary (after-tax) items
- Net income after taxes, after-tax adjustments and extraordinary items, before preferred distributions
- Distributions to preferred shareholders and earnings adjustments
- Bottom-line net income (after or before extraordinary items)
- Earnings per share (basic and diluted)
- Dividends
- Special items (non-recurring items that could not be presented on the face of the income statement)
- Supplemental items

In the balance sheet:

- Current assets
- Total assets (long-term assets and items presented outside of both current and non-current assets)
- Current liabilities
- Long-term debt
- Total liabilities (long-term liabilities other than long-term debt, and items presented outside of both current and non-current liabilities)
- Equity
- Number of shares outstanding
- Number of treasury shares
- Supplemental items

In the cash flow statement:

- Operating cash flows
- Investing cash flows
- Financing cash flows
- Net change in cash
- Supplemental items

For details about grouping specific items into sections, please see the list of [statement formats](#) below.

The Structure of Segment and Major Customers Data

Thomson Reuters presents segment and customer data separately from the income statement, the balance sheet and the cash flow statement, in a one-level data structure.

We collect:

- Business Segments, where financial data are assigned to specific types of operating activities
- Geographic Segments, where financial data are assigned to specific countries (if a company presents two variants of geographic segments, based on the origin of products and on the markets where the products were sold, Thomson Reuters prefers the disclosure based on markets and ignores the data by production origin)
- Major Customers, where revenues are assigned to specific customers or groups of customers

It is possible to choose the presentation of segment data:

- If the Segment Report Type is chosen, the data are grouped into segments. Within each segment we present a list of specific line items representing separate accounting concepts.
- If the Line Item Report Type is chosen, the data are grouped by specific accounting concepts. Within each accounting concept we present a list of segments.

Company-Specific Totals vs. Calculated Totals

Section totals presented by Thomson Reuters represent the sum of all company-specific line items that have been presented in a specific section.

For example, if a company reports three line items in the revenue section, Thomson Reuters collects the three specific values. The revenue section total (Total Revenue [RTLR]) is the sum of the three specific values.

Certain items are regrouped by Thomson Reuters into different sections, depending on their nature. This relates predominantly to the single-step format of the income statement. For companies which report this data format, items are regrouped into the revenue, operating and non-operating sections, in a way described in [the section about statement formats](#) below. In this scenario, a section total will represent the sum of all line items presented by Thomson Reuters in that section. It may be different from the total reported by the company.

In a number of cases, section totals have [ClickThru bookmarks](#), if they are identical to totals reported in the source document. Such bookmarks are presented in Thomson Reuters Eikon, Thomson Reuters Advanced Analytics (TRA), Thomson Reuters for Microsoft Office (TRMSO) and Thomson Reuters Spreadsheet Link (TRSL). In other sources all section totals are calculated and do not have the bookmarks.

Statement Formats

Companies report financial data in a number of differing formats. The treatment of the most typical statement formats is explained below.

Income Statement – Cost by Function (the Functional Method)

Company explicitly reports gross profit, usually (but not necessarily) distinguishing between operating and non-operating sections.

If items reported below the gross profit are not divided by the company into operating and non-operating, Thomson Reuters groups them into the operating and non-operating sections, depending on their nature. Non-operating items will typically include financial income/expense or equity in affiliates.

The revenue section includes items clearly presented as revenues, before the cost of goods sold and the gross profit.

The operating expense section includes net operating expenses reported below revenues but above the operating profit.

It also includes one-off/non-recurring/unusual/extraordinary losses and gains reported above income before taxes. If such items are reported within revenues, or within the non-operating section, they are moved by Thomson Reuters to the operating section (with the exception of a gain/loss on the sale of fixed assets presented within non-operating items, which is shown in the non-operating section).

The non-operating section includes items presented below the operating profit.

Income Statement – Cost Summary (Cost by Type, Cost by Nature)

Gross profit is not reported, and the company distinguishes between operating and non-operating items – either providing the operating income, or clearly indicating which items are operating in nature.

The revenue section includes items presented as revenues, before net operating costs.

The operating expense section includes net operating expenses reported below revenues but above the operating profit.

It also includes one-off/non-recurring/unusual/extraordinary losses and gains reported above income before taxes. If such items are reported within revenues, or within the non-operating section, they are moved by Thomson Reuters to the operating section (with the exception of a gain/loss on the sale of fixed assets presented within non-operating items, which is shown in the non-operating section).

The non-operating section includes items presented below the operating profit.

Income Statement – Total Income/Total Expense (Single-Step)

Gross profit is not reported, and the income statement does not show any indication of the operating section. This format includes:

- Clearly reported total income and total expense sections (e.g. the U.S. single-step format)
- Total income and total expense sections which can be identified by consecutive income lines, followed by consecutive expense lines
- Unclear presentations which do not fit into gross profit or operating expense models

The revenue section includes the portion of total income that is operating in nature, while income items which Thomson Reuters classifies as non-operating in nature are updated in the non-operating section.

The following items are treated by Thomson Reuters as operating in nature and updated in the revenue section:

- Gross sales, reduced by sales allowances and excise taxes
- Written premiums, adjusted by the value of unearned premiums and premiums ceded – for insurance companies
- Net investment income or losses, including interest income on investments, dividends, foreign exchange gain or loss, and both realized and unrealized investment gains or losses – for investment

companies, insurers, investment banks and other non-bank financial companies, if they form part of a company's core operations or investment activities

- Other income arising from operating activities

The **operating expense section** includes the portion of total net expenses that are operating in nature, i.e. costs that are directly related to the volume of sales, fixed costs related to operating activities, depreciation and amortization, operating provisions, and other expenses incurred from operating activities. The operating expense section excludes costs which Thomson Reuters classifies as non-operating in nature (please see details below).

Costs which Thomson Reuters classifies as operating in nature, updated in the operating expense section for companies reporting in the single-step income statement format, include the following:

- Variable production costs directly related to the volume of sales
- General, selling and administrative expenses
- Depreciation and amortization
- Amortization of deferred expenses capitalized on the balance sheet, other than deferred financial expenses
- Interest costs or net interest costs, arising from operating activities
- Changes in operating provisions
- Non-recurring/one-off/unusual charges and income (other than a gain/a loss on the sale of fixed assets) – such as impairment charges, restructuring costs, non-recurring litigation charges or other non-recurring losses and gains
- Revaluation of biological assets
- Non-recurring/one-off charges arising from the revaluation of assets
- Fees payable by externally managed investment companies
- Any other expenses related to operating activities

The **non-operating section** includes income or expenses that Thomson Reuters treats as non-operating in nature.

Costs which Thomson Reuters classifies as non-operating in nature, updated in the non-operating section for companies reporting in the single-step income statement format, include the following:

- Non-recurring/one-off gain or loss on the sale of fixed assets
- Amortization of deferred financial expenses capitalized on the balance sheet
- Interest costs or net interest costs, arising from non-operating activities
- Net investment losses which do not form part of a company's core operations or investment activities
- Other non-operating expenses or net non-operating expenses

Income Statement – Total Operating Expense vs. Data Granularity

The moving of non-recurring items into the operating section may occasionally result in a discrepancy between total operating costs sourced from the annual report and the sum of total operating costs from all interim reports for the same fiscal year. Such discrepancy is caused by the lower granularity level of interim statements. For example, a company may present a non-recurring loss within other non-operating expenses. In the annual statement, the item will be excluded from the non-operating section and shown

within Total Operating Expense [ETOE]. However, in the interim documents the company may present no break-out of other non-operating expenses. As a result, the non-recurring expense will remain within the non-operating section, because it is not possible to separate it from other costs.

Balance Sheet – Differentiated

Company groups items into short-term and long-term assets and liabilities.

Thomson Reuters collects all items within short-term and long-term assets and liabilities, depending on the as-reported section. If any item is presented separately, outside of both short-term and long-term sections, Thomson Reuters collects this item in a long-term section.

Balance Sheet – Non-Differentiated

There is no differentiation into short-term and long-term assets and liabilities.

Thomson Reuters collects items within short-term and long-term sections, depending on their nature. However, the short-term and long-term section totals are not presented in this format.

Cash Flow Statement – Direct Format

The operating cash flow section includes actual cash inflows and outflows, rather than non-cash adjustments.

Thomson Reuters collects operating data in a separate list of Chart of Accounts (COA) codes, representing actual money flows. If a company presents both direct and indirect operating cash flows, Thomson Reuters prioritizes direct cash flows.

Cash Flow Statement – Indirect Format

The operating cash flow section includes the reconciliation of net income to total operating cash flows, i.e. the reversal of non-cash items from the income statement, as well as changes in working capital. The format typically includes a limited number of actual cash flow items, such as income tax paid and interest paid.

Thomson Reuters collects operating data using non-cash Chart of Accounts (COA) codes. If a company presents both direct and indirect operating cash flows, Thomson Reuters prioritizes direct cash flows and does not update the data in the indirect format.

Cash Flow Statement – Items Presented Outside of Operating, Investing and Financing Sections

If a company presents some items outside of the main three sections (operating, investing and financing items), Thomson Reuters moves such items to the operating cash flows section.

Ratios and Analytics

Thomson Reuters provides in-depth **ratios and analytics**, which are standardized accounting concepts based on underlying financials.

Ratios and analytics data are presented separately from the income statement, the balance sheet, the cash flow statement and segment/major customer data.

Data Collection Process: Financial Data

Scope and Stages of Updates

Thomson Reuters strives to balance the comprehensiveness of our financial data with timeliness requirements. For this reason, the scope and stages of document updates depend on the company's priority:

- For approximately two thirds of covered companies, the update is divided into two stages: the Flash update and the Complete update. This process is aimed at balancing the timeliness and granularity requirements during peak filing seasons.
- For the remainder of companies, the update is limited to the Flash update.

The **Flash update** is a comprehensive update that includes all core data: items reported on the face of the income statement, the balance sheet and the statement of cash flows, as well as selected key metrics not included on the face of the main statements, such as items used in the calculation of EBITDA, non-recurring items, and share or earnings per share data.

The Flash update is further divided into two update types:

- automated Flash update – a comprehensive set of data collected via automation tools and sent directly to products without analyst intervention, whenever the format of the original document allows this. The automated Flash update is followed by a manual Flash update, during which the analyst adds missing data and verifies the previously added "automated" data. Currently this feature is available in the U.S. market.
- manual Flash update – a manual update collected by a Thomson Reuters analyst.

The Flash update is collected for all companies under Thomson Reuters coverage.

The **Complete update** includes a deep level of details: apart from the face of the financials, it contains footnotes, supplemental data, pension data, business and geographic segments, major customers, and others.

The Complete update is collected for companies listed on largest markets, with a high market capitalization, under broker coverage, or belonging to one of approximately 100 key market indexes.

Preliminary Filings vs. Final Filings

Many companies report preliminary documents, ahead of the publication of the final version of financials. Such reports may typically contain a limited amount of information – for example, a condensed version of financial statements, only one of statements, or only a few key data points, such as revenues and the net income for the period. In these scenarios, Thomson Reuters collects the available data. Therefore, the actual amount of information collected from preliminary and non-detailed documents may be lower than listed below.

The Scope of the Flash Update

The items in the scope of the Flash update include:

- The face of the main financial statements (income statement, balance sheet, the statement of cash flows)
- Share and per share data (the weighted average number of shares for the period, the number of shares at period end, earnings per share, dividends per share)

- Items used in the calculation of EBITDA – details broken out from notes to the main statements and full values shown as supplemental items (interest, depreciation and amortization)
- Non-recurring/one-off gains and losses – details broken out from notes to the main statements, and supplemental items representing the remaining portion of non-recurring items which cannot be related to the face of the income statement
- Selected supplemental footnotes (Tier 1 capital ratio and total capital adequacy ratio; funds from operations for property companies)

The Scope of the Complete Update

The Complete update includes more details, in addition to data collected in the earlier Flash update stage. For companies that belong to the lower priority groups (Fundamentals and Debt & Private), the Complete update is not collected.

For press releases and preliminary reports (representing both interim and annual financials), the scope of the Complete update is limited to operating metrics.

For all final documents (annual and interim), the Complete update includes all items listed below.

The items in the scope of the Complete update include:

For press releases:

- Operating metrics for 15 key industries

For final documents:

- Other detailed items broken out from the notes to the three main statements (income statement, balance sheet, the statement of cash flows) – in addition to EBITDA and non-recurring items collected during the earlier Flash stage
- Other supplemental footnotes – in addition to EBITDA and non-recurring supplemental footnotes, collected during the earlier Flash stage
- Business segments, geographic segments and major customer data
- Pension and other post-employment plans
- Operating metrics for 15 key industries

Automation

We have implemented XBRL automation for the U.S. and Japanese markets which allows us to ingest all final XBRL filings – such as 10K's, 10Q's and 20F's – directly into our database and, following quality checks, release the content to the products. We are continuously working on expanding the use of this and other automation technologies, in order to improve our timeliness.

Timeliness and Priorities

Thomson Reuters collects fundamental data from five regional operation centers around the world. We utilize automation and QA tools to ensure the timely and accurate delivery of company financials. To that end, we prioritize our collection process based on markets, market capitalization, broker coverage, and index constituency. By assigning each company a rating, we aim to prioritize the filings of the companies with the highest market impact.

Data Collection Process: Non-Financial Data

Non-financial data include information collected on officers and directors, business descriptions, postal, web address, competitors, and so on.

Process

The process is similar to the collection of financial information, where analysts use various source documents to enter in various data points into proprietary applications.

Timeliness

Non-financial information is usually updated each reporting period. This information is also updated if the company is affected by a major news event such as a merger, an acquisition, an officer change, or other significant events.

Chapter 2 Collection Criteria

Collected Financials

Reporting Entity (RepNo)

Thomson Reuters collects all fundamentals data in reporting entities. A reporting entity represents a unique set of financials, assigned to a separate **RepNo** (reporting number). These numbers are generated and maintained by Thomson Reuters, do not change over time and are never re-used.

Separate RepNos are maintained to store:

- main company financials reported in the home market;
- separate financials reported in a different market;
- separate financials representing depositary receipts;
- parent and consolidated financials (for Russia, Korea, India and Japan);
- financials representing a separate tracking basis.

In addition, a new RepNo may be created as a result of a business event, such as a merger, an acquisition, or any other company reorganization. This will happen in the following scenarios:

- when a business event involves the creation of a separate, newly incorporated legal entity;
- and when, following a business event, the market perceives the surviving entity as a separate organization, different from the old, pre-event organization.

If a company is listed in more than one market, Thomson Reuters treats one of the RepNos as the primary RepNo. Details of how we determine the primary RepNo are described in [the section about multiple listings](#).

Document Types

The choice of documents covered by Thomson Reuters Fundamentals is driven by our Point in Time policy, according to which:

- For every statement with a specific statement end date, we collect **originally reported financial data from the latest available document**. The original data include:
 - preliminary filings and press releases,
 - followed by final reports,
 - followed by amendments.
- **Only one, latest document is presented for each set of original financials** with the same statement end date. Whenever a new version of original financials is reported by a company, Thomson Reuters uses the latest version of data, while the previous data are overwritten.
- However, the rules above relate to original financials only. Whenever a new report, with a later statement end date, restates or reclassified historic data, **Thomson Reuters stores restated or reclassified financials alongside original financials**. Thus, original and restated data are presented in separate columns, allowing to easily compare differences between original and amended data.

- In some cases, companies restate historic financials multiple times. In such scenario **Thomson Reuters is able to store any number of restatements and reclassifications.**

For example, a company files a press release which contains preliminary data for the fiscal year 2013. Thomson Reuters updates the preliminary filings under a specified statement end date (December 31st, 2013).

The press release is later followed by the final, audited annual report. Once the audited annual document is available, Thomson Reuters collects the audited financials under the same statement end date (December 31st, 2013), while the previous version of original filings is overwritten.

The company later files an amendment of the annual document, which contains the corrections of a few printing errors. Thomson Reuters treats the new set of financials as the latest version of the original data, and collects the amended annual document under the same statement end date (December 31st, 2013). The earlier financials from the first annual document are overwritten.

The company later files an annual report for the fiscal year 2014, which contains restated data for the prior period ended on December 31st, 2013. The historic 2013 financials are collected by Thomson Reuters as a separate set of data and marked as a restatement. Thus, the amended original data for 2013 are presented alongside the restated data from the 2014 annual report. It is possible to compare both versions of financials.

The company later files interim reports for the first, second and third quarters of the fiscal year 2015. Each of these documents contains a new version of historic data for the fiscal year 2013. From every document, Thomson Reuters will collect another set of restated data. Therefore, we will present five versions of 2013 financials: the amended original 2013 data; the restatement from the 2014 annual report; and three more restatements, collected from the three quarterly reports from the fiscal year 2015.

Consolidated vs. Parent Financials

Thomson Reuters **prioritizes consolidated financials** over parent (non-consolidated) financials. If a company presents both sets of financial data, we always update consolidated data.

For selected markets, we collect both consolidated and parent accounts, in separate reporting entities (RepNos). This policy is followed for all companies listed in South Korea and Russia.

In addition, we cover both consolidated and parent accounts for a number of selected companies listed in Japan and India, for which the coverage of parent accounts has been requested by our clients.

Historical vs. Pro Forma Statements

Thomson Reuters **prioritizes historical financials** over pro forma statements. We do not collect both versions of financials: if a company reports any historic financials, these are the collected data while pro forma data are not updated.

Pro forma accounts are only updated in the case of initial public offerings (IPOs) and company reorganizations (mergers and acquisitions), if the companies involved do not provide any historic financials.

GAAP vs. Non-GAAP Financials

Many companies report financial data that represent two different accounting bases:

- **GAAP financials** – i.e. regulatory filings reported in line with the Generally Accepted Accounting Principles, e.g. the income statement, the balance sheet, the statement of cash flows and related notes;

- and additional **non-GAAP financials** – i.e. company-specific financial data, adjusted differently by each entity, in order to reflect what the company considers as important performance indicators. These non-GAAP measures are typically called “adjusted” or “underlying”, e.g. “underlying operating profit” or “adjusted EBITDA”.

Reuters Fundamentals only include GAAP financials, in order to ensure the comparability of data between companies and across different markets.

Alternative Accounting Standards

Some companies provide more than one variant of financials, in more than one set of accounting standards (GAAP – generally accepted accounting principles). Such steps are taken by companies that wish to satisfy the needs of specific shareholders (for example, for some foreign companies listed in the United States), or e.g. by cross-listed companies that are obliged to file an additional set of financials by local accounting laws or listing regulations.

In such case, **Thomson Reuters chooses the main accounting standards** and collects only one set of data provided in these standards, while the other standards are ignored.

However, if a company is cross-listed in another market and files two differing sets of financials in various jurisdictions, we will pick **one set of accounting standards separately for each jurisdiction**. Therefore, for some cross-listed companies Thomson Reuters will be collecting two versions of financials, for reasons described in the chapter about [multiple listings](#).

The criteria for the choice of the accounting standards are as follows:

- The **International Financial Reporting Standards** (IFRS, alternatively International Accounting Standards – IAS) **are always prioritized** over a local GAAP, including the U.S. GAAP.
- The International Financial Reporting Standards (IFRS/IAS) are always prioritized over foreign accounting standards.
- Local accounting standards (the local GAAP) are always prioritized over foreign accounting standards.

Local accounting standards are defined as local from the point of view of a specific jurisdiction in which the company is listed, i.e. the treatment of the standards as local depends on the location of the exchange.

Foreign accounting standards are defined as the standards that are in force in a different market from the market in which the company is listed.

For example:

- An Indian company is cross-listed in India and the United States, and files two versions of financials: in the Indian GAAP and in the U.S. GAAP. We will choose the main accounting standards separately for each of the markets. We will collect the Indian GAAP for the Indian listing, and the U.S. GAAP for the U.S. listing.
- A Canadian company is only listed in the United States. It files financials in the Canadian GAAP and in the U.S. GAAP. We will collect the U.S. GAAP, because these standards are local from the perspective of the location of the exchange.
- For companies cross-listed in mainland China and Hong Kong, if they report financials in both the Chinese GAAP and the Hong Kong GAAP, we always prioritize the Hong Kong standards, because of their full convergence with the International Financial Reporting Standards. The Chinese standards are slightly different from the IFRS; they are treated as “foreign” from the perspective of the Hong Kong market.
- Any accounting standards that are fully converged with the IFRS are prioritized over other local or foreign standards. The accounting standards converged with the IFRS include the accounting standards

of Australia, New Zealand, Hong Kong, Malaysia, Singapore, Sri Lanka, Venezuela, Croatia, Serbia, Bosnia and Herzegovina, and Montenegro.

Multiple Listings

Some companies are listed on more than one exchange, typically in different countries. In most cases, each company share is represented by a fixed number of depositary receipts (DRs), which may be identical to or different from the number of underlying shares registered in the entity's home country. The depositary receipts include, but are not limited to:

- U.S. American Depository Receipts (ADRs)
- U.K. Global Depository Receipts (GDRs)
- Hong Kong Depository Receipts (HDRs)
- Australian CHESS Depository Interests

Some companies also have global shares (represented by the same ISIN number) listed on multiple exchanges. The examples of such companies include UBS and Thomson Reuters.

The coverage of cross-listed companies depends on the reports which the company files in different markets:

- If a company files different reports in both markets, Thomson Reuters covers both financials, in different reporting entities (RepNos).
- If a company files identical reports in both markets, Thomson Reuters covers the financials reported in the market of the company's primary listing, in the associated reporting entity (RepNo).

Generally, the country of the primary listing is the country where the company is headquartered. However, if a company only files foreign financials, then the foreign country where it files its reports is considered to be primary. The latter scenario includes Canadian companies which only file SEC documents, for which the U.S is treated as the primary listing market.

However, for a number of cross-listed companies, for historical reasons, Thomson Reuters does maintain two reporting entities (RepNos) – one for the local listing and another one for the foreign listing. This scenario includes companies that used to report more than one set of documents but later stopped reporting one of them. Thomson Reuters continues to maintain the RepNo that is no longer filing, and identical reports are shown in both of the reporting entities (RepNos).

Currencies and Units

Financial information is collected in the currencies and units reported by companies. The currencies and units are assigned to specific accounting periods. Therefore, Thomson Reuters is able to store multiple units and currencies across the history.

The available scaling units include:

- Thousands
- Millions (the default scaling unit)
- Billions
- Actual numbers (for selected items, mostly earnings per share and operating metrics)

In the Company-Specific view, the values may be viewed as reported by the company, i.e. in the original reporting currency and units (e.g. thousands). If a company reports actual numbers, Thomson Reuters collects the values as thousands, with the accuracy of three decimals. If a company changes its reporting units or currencies, the historical data in the Company-Specific view are unchanged, while the new units and currency are presented in the latest period.

In the Standardized view, values are provided in millions, although it is possible to change the presented scaling. The currency of standardized financials always reflects the currency which was used in the latest accounting period. Therefore, if a company has always reported in USD, financials are provided in USD. However, if a company reported in JPY but later changed its reporting currency to the Euro, then in the Standardized view all periods appear in the Euro, the most recent reporting currency.

It is possible to change the currency in the Standardized view – all data will be recalculated automatically with the use of currency exchange rates stored in our databases.

In rare cases, companies report financials in more than one currency. In such cases, we will collect the data in the company's functional currency and ignore the other currency. The functional currency is usually provided in notes about significant accounting policies. If a company does not state its functional currency, or if it has multiple functional currencies, we will choose the currency of the country in which the firm conducts its business activities and generates most or all of its income.

Interim Data

Supported Periodicities

Thomson Reuters collects the following financial data:

- Annual
- Semi-annual
- Tri-annual
- Quarterly

In a typical scenario, companies report annual financials. In addition, they file interim reports in the course of the financial year. Typically, interim financials are reported for each quarter of the fiscal year, although some companies file semi-annual interim data, while quarterly financials are never disclosed. Tri-annual interim reports are very rare.

Thomson Reuters collects annual and interim data in separate views, which can be switched in the Period field:

Ryanair Holdings PLC ▾ RYA.I Last 10.5450 EUR ▾ -0.215 -2.00% Buy

Overview Price News Research Debt Credit Estimates Fundamentals Chart Valuation Competitors

INCOME STATEMENT ▾ Industry - Quarterly As Reported in Millions of Euros

Filed In Ireland (RYA) ▾ Period Quarterly ▾ View As Reported ▾

Discrete vs. Year-to-Date Interim Data and Interim Calculations

Companies report two periodicity types in interim financials:

- **discrete data** – data for the latest accounting period only; for example, if a company files quarterly data, the discrete data will represent only the data for the last three months;
- **cumulative year-to-date data** – cumulative data since the beginning of the current fiscal year; for example, if a company files quarterly data, the cumulative financials will represent the whole period from the beginning of the current fiscal year to the statement date of the latest interim period.

In the income statement, companies may file both discrete and cumulative data, while in the statement of cash flows typically only cumulative data are reported.

Berkshire Hathaway Inc is an example of a company which reports discrete periods in interim financials. Its income statement for the third quarter of the 2014 fiscal year contains two sets of financials – discrete data for the last three months, and cumulative data for the nine months since the beginning of the current fiscal year:

| | Third Quarter | | First Nine Months | |
|--|---------------------|---------------------|---------------------|---------------------|
| | 2014 (Unaudited) | 2013 (Unaudited) | 2014 (Unaudited) | 2013 (Unaudited) |
| Revenues: | | | | |
| <i>Insurance and Other:</i> | | | | |
| Insurance premiums earned | \$ 12,717 | \$ 9,270 | \$ 31,456 | \$ 27,462 |
| Sales and service revenues | 25,078 | 23,431 | 72,252 | 68,839 |
| Interest, dividend and other investment income | 1,171 | 1,118 | 3,909 | 3,736 |
| Investment gains/losses | (376) | 1,640 | 3,049 | 2,529 |
| | <u>38,590</u> | <u>35,459</u> | <u>110,666</u> | <u>102,566</u> |
| <i>Railroad, Utilities and Energy:</i> | | | | |
| Revenues | 10,697 | 9,043 | 30,296 | 25,821 |
| <i>Finance and Financial Products:</i> | | | | |
| Sales and service revenues | 1,322 | 1,196 | 3,732 | 3,410 |
| Interest, dividend and other investment income | 332 | 342 | 999 | 1,028 |
| Investment gains/losses | — | 74 | 72 | 182 |
| Derivative gains/losses | 258 | 427 | 649 | 2,094 |
| | <u>1,912</u> | <u>2,039</u> | <u>5,452</u> | <u>6,714</u> |
| | 51,199 | 46,541 | 146,414 | 135,101 |

Cadbury Nigeria PLC, on the other hand, files cumulative interim data. In the below example, the income statement for the third quarter of the 2014 fiscal year contains only cumulative data for the last nine months:

| Cadbury Nigeria Plc | STATEMENT OF COMPREHENSIVE INCOME | |
|--|---|----------------------|
| | For the period ending 30 September 2014 | |
| | Current | Prior Period |
| | N | N |
| Revenue | 23,313,016,000 | 26,547,251,000 |
| Cost of Sales | (14,605,867,000) | (16,137,100,000) |
| Sales, Marketing Distribution/Admin and Other Expenses | (6,364,835,000) | (6,160,031,000) |
| Other income | (254,131,000) | 40,091,000 |
| Finance Income | 308,537,000 | 1,304,473,000 |
| Financial Charges | - | (69,334,000) |
| Profit Before Tax | 2,396,720,000 | 5,525,350,000 |

Discrete vs. Year-to-Date Interim Data – Income Statement

Whenever it is possible, **Thomson Reuters collects discrete data** for the latest interim accounting period collected from the income statement.

- If a company reports discrete data for the latest interim period, we collect these data for the latest quarterly or semi-annual period, as-reported by the company in the document.**

Because the data presented in the products are not subject to any calculations, we are able to present [a ClickThru bookmark](#), i.e. clicking on the value redirects a user to the place in the document where the value was disclosed.

In the above example of Berkshire Hathaway Inc, we will collect the originally reported three-month data for the third quarter.

| COA | | 2014 | | | |
|------|---|-------------|-------------|-------------|-------------|
| | | Dec-2014 | Sep-2014 | Jun-2014 | Mar-2014 |
| | Earnings Quality Score | 35 | 28 | 31 | 32 |
| | Period End Date | 31-Dec-2014 | 30-Sep-2014 | 30-Jun-2014 | 31-Mar-2014 |
| | Period Length | 3 Months | 3 Months | 3 Months | 3 Months |
| | Update Type | Updated | Updated | Updated | Updated |
| | Statement Date | 31-Dec-2014 | 30-Sep-2014 | 30-Jun-2014 | 31-Mar-2014 |
| | Reporting Unit | Millions | Millions | Millions | Millions |
| | Reporting Currency | U.S. Dollar | U.S. Dollar | U.S. Dollar | U.S. Dollar |
| | Consolidated | Yes | Yes | Yes | Yes |
| RNTS | Insurance Premiums earned | 9,797 | 12,717 | 9,323 | 9,416 |
| RNTS | Sales and service revenues | 24,845 | 25,078 | 24,846 | 22,328 |
| RNTS | Interest, dividend and other investment | 1,117 | 1,171 | 2,366 | 1,155 |
| RNTS | Investment gains/losses | 454 | (176) | 1,583 | 1,059 |
| RNTS | Revenues | 10,394 | 10,697 | 9,846 | 9,753 |
| RNTS | Sales and service revenues | 1,362 | 1,322 | 1,314 | 1,096 |
| RNTS | Interest, dividend and other investment | 433 | 332 | 329 | 338 |
| RNTS | Investment gains/losses | 0 | 0 | 0 | 72 |
| RNTS | Derivative Gains/Losses | (143) | 258 | 155 | 236 |
| RTLR | Total Revenue | 48,259 | 51,199 | 49,762 | 45,453 |

- If a company only files cumulative data since the beginning of the fiscal year in the income statement, we will offset the latest cumulative period with all data reported in prior interim periods of the same fiscal year.**

Because the data presented in the products are calculated, a ClickThru bookmark is not available.

In the example of Cadbury Nigeria PLC, we will collect the nine-month data from the third-quarter report, and offset them with the data presented in the first and second quarters of the same fiscal year. Thus, the data presented in the products represent a calculation (9-month data, less the 3-month data from the first quarter, less the three-month data from the second quarter).

For instance, the revenue presented in the third quarter represents a calculated value:

- 23,313 million (the cumulative 9-month value from the third quarter)
- less 8,401.1 million (the calculated 3-month value from the second quarter)
- less 6,920.1 million (the calculated 3-month value from the first quarter)

| COA | | 2014 | | |
|------|---------------------------------|-------------|-------------|-------------|
| | | Sep-2014 | Jun-2014 | Mar-2014 |
| | Period End Date | 30-Sep-2014 | 30-Jun-2014 | 31-Mar-2014 |
| | Period Length | 3 Months | 3 Months | 3 Months |
| | Update Type | Updated | Updated | Updated |
| | Statement Date | 30-Sep-2014 | 30-Jun-2014 | 31-Mar-2014 |
| | Reporting Unit | Thousands | Thousands | Thousands |
| | Reporting Currency | NGN | NGN | NGN |
| | Consolidated | Yes | Yes | Yes |
| RNTS | Revenue | 7,991.8 | 8,401.1 | 6,920.2 |
| RTLR | Total Revenue | 7,991.8 | 8,401.1 | 6,920.2 |
| ECOR | Cost of sales | 5,106.2 | 5,438.4 | 4,061.3 |
| ESGA | Sales, Marketing & Distribution | 2,309.4 | 2,037.5 | 2,017.9 |
| EONT | Other(Expense)Income | (22.0) | 311.7 | (35.0) |
| ETOE | Total Operating Expense | 7,393.6 | 7,787.6 | 6,043.6 |
| NIIN | Finance Income | 5.9 | 28.1 | 274.6 |
| EIBT | Net Income Before Taxes | 604.1 | 641.5 | 1,151.2 |

Discrete vs. Year-to-Date Interim Data – Cash Flow Statement

A large majority of companies only report cumulative data from the beginning of the fiscal year in the statement of cash flows. Whenever possible, **Thomson Reuters collects cumulative data** for the latest interim accounting period.

In rare scenarios, companies may be reporting only discrete data for the latest accounting period, e.g. only 3-month cash flow data are presented in a report for the third quarter. In this case, Thomson Reuters calculates cumulative data by adding the current and preceding financials.

For example, a company reports the following discrete, 3-month data for the second quarter of the 2014 fiscal year:

| Cash flow statement Q2.2014 | Current year 3 months |
|-------------------------------------|--------------------------|
| Operating cash flows | 500 |
| Investing cash flows | -200 |
| Financing cash flows | -250 |
| Cash at the beginning of the period | 120 |
| Net change in cash | 50 |
| Cash at the end of the period | 170 |

Previously, we collected the cash flow data for Q1.2014:

| | |
|-------------------------------------|-----------|
| Interim Period | Q1.2014 |
| Period End Date | 3/31/2014 |
| Period Length | 3 months |
| Update Type | Updated |
| Statement Date | 3/31/2014 |
| Operating cash flows | 460 |
| Investing cash flows | -240 |
| Financing cash flows | -260 |
| Cash at the beginning of the period | 160 |
| Net change in cash | -40 |
| Cash at the end of the period | 120 |

In order to update cumulative 6-month data in the second quarter, we add up Q1 and Q2 data (the 3-month data for Q2 are presented here only for comparison purposes – these periods will not be shown in our products):

| Interim Period | Q2.2014 | Q2.2014 | Q1.2014 |
|-------------------------------------|-----------|-----------|-----------|
| Period End Date | 6/30/2014 | 6/30/2014 | 3/31/2014 |
| Period Length | 6 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated |
| Statement Date | 6/30/2014 | 6/30/2014 | 3/31/2014 |
| Operating cash flows | 960 | 500 | 460 |
| Investing cash flows | -440 | -200 | -240 |
| Financing cash flows | -510 | -250 | -260 |
| Cash at the beginning of the period | 160 | 120 | 160 |
| Net change in cash | 10 | 50 | -40 |
| Cash at the end of the period | 170 | 170 | 120 |

Annual vs. Interim Data Granularity

Many companies do not publish interim results for the fourth quarter, or the second half of the fiscal year. Instead, they publish annual figures only. As a result, the granularity of annual financials often exceeds the granularity of interim statements.

In such cases, Thomson Reuters collects the annual data twice:

- In the annual period view, we present the full audited yearly financials.
- In the last quarterly or semi-annual interim period, we add the same annual financials, however, we adjust their granularity level so that it could match the granularity of previous interim financials representing the same fiscal year. We later calculate the data for the latest 3 or 6 months, in line with the general [interim calculation](#) policy, and present the same granularity level in interim financials across the whole fiscal year.

For example, SAAB AB filed a detailed annual report for the 2014 fiscal year, which is presented in the annual period view. The interim financials for the fourth quarter were adjusted by an analyst, in order to provide the same granularity level as in previous interim periods from the 2014 fiscal year:

| COA | | 2014 | | | |
|------|--|-------------|-------------|-------------|-------------|
| | | Dec-2014 | Sep-2014 | Sep-2014 | Jun-2014 |
| | Earnings Quality Score | 5 | 3 | -- | 24 |
| | Period End Date | 31-Dec-2014 | 30-Sep-2014 | 30-Sep-2014 | 30-Jun-2014 |
| | Period Length | 3 Months | 3 Months | 3 Months | 6 Months |
| | Consolidated | Yes | Yes | Yes | Yes |
| RNTS | Sales | 15,200 | 13,314 | 13,314 | 19,238 |
| RTLR | Total Revenue | 15,200 | 13,314 | 13,314 | 19,238 |
| ECOR | Cost of goods sold | 14,500 | 12,230 | 12,203 | 17,698 |
| ESGA | Selling expenses | 1,320 | 981 | 981 | 1,427 |
| EONT | Other operating income | (12) | (124) | (124) | (160) |
| EINV | Shares in earnings of affiliated companies | 14 | (2) | (2) | (13) |
| ETOE | Total Operating Expense | 15,822 | 13,085 | 13,058 | 18,952 |

The data in the annual period view are more granular:

| COA | | 2014 |
|------|--|-------------|
| | Earnings Quality Score | 5 |
| | Period End Date | 31-Dec-2014 |
| | Period Length | 12 Months |
| | Consolidated | Yes |
| RNTS | Sales | 47,752 |
| RTLR | Total Revenue | 47,752 |
| EAMI | Amortization in SGA | 1 |
| EAMI | Amortization in SGA | 20 |
| ECOR | Amortization in COR/COGS | 670 |
| ECOR | Depreciation in COR/COGS | 2,122 |
| ECOR | Cost of goods sold - Balancing value | 41,636 |
| ESGA | Selling expenses - Balancing value | 1,628 |
| ESGA | Administrative expenses - Balancing val | 2,015 |
| EONT | Other Operating Income | (569) |
| UIIE | Gain/Loss on Sale of Group Companies | 0 |
| EGLA | Profit on emission rights | (38) |
| EGLA | Profit upon sale of fixed assets | (37) |
| EOOE | Other operating expenses - Balancing val | 444 |
| EINV | Net exchange rate differences | (102) |
| EINV | Shares in earnings of affiliated compani | (1) |
| EDEP | Depreciation in SGA | 33 |
| EDEP | Depreciation in SGA | 31 |
| EDEP | Depreciation | 6 |
| ETOE | Total Operating Expense | 47,859 |

Hybrid Reporting

Some companies file interim financials in a hybrid pattern, i.e. they report interchangeably **less detailed quarterly reports and more granular semi-annual reports**.

In a typical scenario, a company reports:

- a condensed version of the income statement for the first quarter and the third quarter, or for all the four quarters. These reports are sometimes non-detailed, i.e. they only present a few pieces of key data;
- more detailed, cumulative semi-annual data for the first six months and for the last six months of a fiscal year. The semi-annual documents either contain significantly more details, or include a few additional important data points that were missing in the quarters (e.g. non-recurring items, interest expenses).

For example, Dassault Aviation SA only reports one net sales value in the reports for all the four quarters of the 2014 fiscal year:

- Quarter 1:

Net sales

Consolidated net sales amounted to EUR **586 million** as of March 31, 2014 compared to EUR 662 million as of March 31, 2013, down by 11%. Export net sales represented 79% of total net sales.

- Quarter 2 (the preliminary, non-detailed report):

Net sales

Consolidated net sales amounted to **EUR 1,514 million** in the 2014 first half-year compared to EUR 1,826 million in the 2013 first half-year, down by 17%.

- Quarter 3:

Net sales

Consolidated net sales amounted to **EUR 2,229 million** as of September 30th, 2014 compared to EUR 2,588 million as of September 30th, 2013, down by 14%.

- Quarter 4 (the preliminary, non-detailed report):

Net sales

EUR 3,680 million, vs EUR 4,593 million in 2013

The non-detailed documents for the second and fourth quarters are preliminary filings. The second-quarter document is followed by a detailed semi-annual report for the first half of the 2013 fiscal year. The fourth-quarter document is followed by a detailed, audited annual report for the whole year. Excerpts from both are shown below:

COMPTE DE RÉSULTAT

| (en milliers d'euros) | Éléments de l'Annexe | 2014 1 ^{er} semestre | 2013 1 ^{er} semestre | 2013 |
|--|----------------------|----------------------------------|----------------------------------|------------------|
| CHIFFRE D'AFFAIRES | 6 | 1 514 255 | 1 826 453 | 4 592 966 |
| Autres produits de l'activité | | 21 744 | 20 047 | 39 473 |
| Variation des stocks de produits en cours et finis | | 251 113 | 257 507 | -147 041 |
| Achats consommés | | -1 077 219 | -1 230 378 | -2 622 730 |
| Charges de personnel (1) | | -544 609 | -579 205 | -1 079 246 |
| Impôts et taxes | | -31 047 | -29 480 | -64 550 |
| Dotations aux amortissements | | -32 495 | -34 768 | -75 847 |
| Dotations aux provisions | | -640 396 | -654 973 | -997 672 |
| Reprises de provisions | | 640 455 | 612 553 | 859 781 |
| Autres produits et charges d'exploitation | | 11 407 | -276 | -6 635 |
| RÉSULTAT OPÉRATIONNEL | 7 | 113 208 | 187 480 | 498 499 |
| Produits de trésorerie et d'équivalents de trésorerie | | 3 853 | 4 717 | 8 510 |
| Coût de l'endettement financier brut | | -3 365 | -4 467 | -6 988 |
| Autres produits et charges financiers | | 93 262 | -1 049 | 86 043 |
| RÉSULTAT FINANCIER | 8 | 93 750 | -799 | 87 565 |
| Quote-part de résultat des sociétés mises en équivalence | 3 | 85 409 | 14 329 | 77 945 |
| Impôts sur les résultats | 9 | -72 137 | -66 311 | -204 557 |
| RÉSULTAT NET | | 220 230 | 134 699 | 459 452 |

INCOME STATEMENT

| (in EUR thousands) | Notes | 2014 | 2013 |
|---|-------|------------------|------------------|
| NET SALES | 15 | 3,680,381 | 4,592,966 |
| Other revenue | 16 | 42,430 | 39,473 |
| Changes in inventories of finished goods and work-in-progress | | 117,784 | -147,041 |
| External purchases | | -2,434,322 | -2,622,730 |
| Payroll and related charges (1) | | -1,061,117 | -1,079,246 |
| Taxes and social security contributions | | -57,741 | -64,550 |
| Depreciation and amortization | 4 | -71,202 | -75,847 |
| Charges to provisions | 12 | -662,292 | -997,672 |
| Reversals of provisions | 12 | 771,915 | 859,781 |
| Other operating income and expenses | 17 | 26,912 | -6,635 |
| OPERATING INCOME | | 352,748 | 498,499 |
| Income from cash and cash equivalents | | 6,892 | 8,510 |
| Cost of gross financial debt | | -7,314 | -6,988 |
| Financial income and expenses | | -122,275 | 86,043 |
| NET FINANCIAL INCOME | 19 | -122,697 | 87,565 |
| Share in net income of equity affiliates | 5 | 132,300 | 77,945 |
| Income tax | 20 | -79,481 | -204,557 |
| NET INCOME | | 282,870 | 459,452 |

Thomson Reuters collects "hybrid" financials in the following way:

- In the first and third quarters, we collect the non-detailed interim data for the latest 3-months, and mark the accounting periods as quarterly.
- Preliminary documents for the second and fourth quarters are initially collected as a non-detailed quarter 2 and a non-detailed quarter 4 – which contain non-detailed three-month data for the last three months.
- When the preliminary documents are followed by the final, detailed semi-annual (or annual) reports, we overwrite the previously added quarters – in line with the general rule, according to which [we always show the latest version of the original document](#) for the accounting period.
- We delete the non-detailed, three-month quarterly data and add detailed six-month data, marking the financials as semi-annual.
- Eventually, we show:
 - Quarter 1 – with non-detailed 3-month data
 - Semi-Annual 1 – with detailed 6-month data
 - Quarter 3 – with non-detailed 3-month data
 - Semi-Annual 2 – with detailed 6-month data

For all companies that use the "hybrid" reporting format, users are able to select preferred periodicities in the Period field in Thomson Reuters Eikon, above financials in the Income Statement tab.

As an example, the "hybrid" interim financials of Dassault Aviation SA are shown in the following way after choosing the "Mixed" view in the Period field:

| COA | | 2014 | | | |
|-------|--|-------------|----------------|----------------|----------------|
| | | Dec-2014 | Sep-2014 | Jun-2014 | Mar-2014 |
| | Earnings Quality Score | 16 | N/A | 3 | N/A |
| | Period End Date | 31-Dec-2014 | 30-Sep-2014 | 30-Jun-2014 | 31-Mar-2014 |
| | Period Length | 6 Months | 3 Months | 6 Months | 3 Months |
| | Update Type | Updated | Updated | Updated | Updated |
| | Statement Date | 31-Dec-2014 | 30-Sep-2014 | 30-Jun-2014 | 31-Mar-2014 |
| | Source | ARS | Interim Report | Interim Report | Interim Report |
| | Consolidated | Yes | Yes | Yes | Yes |
| RNTS | Total Revenue | — | — | — | — |
| RNTS | Turnover | 2,166.1 | 715.0 | 1,514.3 | 586.0 |
| RTLRL | Total Revenue | 2,166.1 | 715.0 | 1,514.3 | 586.0 |
| ECOR | Change in Inventories/Work In Progress | 133.3 | — | (251.1) | — |
| ECOR | External Purchases | 1,357.1 | — | 1,077.2 | — |
| ELAR | Payroll/Related | 516.5 | — | 544.6 | — |
| ESGA | Taxes & Charges | 26.7 | — | 31.0 | — |
| EDEP | Depreciation/Amortization | 38.7 | — | 32.5 | — |
| EONT | Other Operating Income, Total | (20.7) | — | (21.7) | — |
| EONT | Provisions/Amort | 21.9 | — | 640.4 | — |
| EONT | Write-B. Prov/Amort | (131.5) | — | (640.5) | — |
| EONT | Other Operating Income & Expenses | (15.5) | — | (11.4) | — |
| ETOE | Total Operating Expense | 1,926.6 | — | 1,401.0 | — |

Interim Calculations in Inflationary Markets

Thomson Reuters uses slightly differing interim calculation policies for inflationary markets.

A highly inflationary market will be understood as a market where companies predominantly report prior periods as "adjusted for inflation", "re-expressed", "restated to show constant purchasing power", "on a constant currency basis", etc.

We apply inflationary policies only to those companies from a highly inflationary market that report in a local currency (which is subject to a high inflation). If a company from an inflationary market reports in a foreign currency (e.g. in the U.S. dollar), we will apply regular "non-inflationary" policies.

The policies for inflationary markets are as follows:

- If a company reports both historical (nominal) cost and adjusted (restated) cost accounts, we collect adjusted (restated) cost accounts.
- If a company only reports cumulative interim data from the beginning of the fiscal year, without the latest 3 months (or 6 months for semi-annual financials), we do not offset the latest financials with data from prior periods. This is because a comparison with prior periods is not meaningful due to a different purchasing power of money. Each quarterly accounting period in the income statement contains cumulative data only.

Currently Venezuela is the only market that Thomson Reuters treats as inflationary.

Restated/Originally Reported Financials and Special Periods

Companies may restate financials for various reasons, including adjustments due to mergers, acquisitions and divestitures, accounting changes and errors, and so on. While restated financial statements effectively replace originally reported financials, there is value in documenting and analyzing the originally reported financials.

Thomson Reuters has always collected restatements to financial statements. Since 1997, both originally reported and restated data have been made available for all companies.

Restatements and Reclassifications – An Introduction

Financial reports almost always contain comparable data for prior periods. Thomson Reuters compares these historic data, disclosed in the newest document, with the latest version of financials for these historic periods, which were collected by us earlier, from prior documents. **Whenever there is a change in the latest available historic financial data, we add a restatement or a reclassification**, both in annual and interim financials.

We strive to show comparable financials across a whole fiscal year in interim periods. For this reason, whenever a company reports both discrete and cumulative data, we check not only the comparable period for the previous fiscal year, but also earlier interim periods from that fiscal year.

For example, a company may file a report for the third quarter (Q3) of the 2014 fiscal year, which includes the income statement for both the latest three months (Q3.2014) and the cumulative nine-month period from the beginning of the fiscal year. The company also provides comparable financials from the previous fiscal year: discrete three month data for Q3.2013, and cumulative nine-month data from the beginning of the 2013 fiscal year. For clarity, let us assume that the company only presents the value of its net income in interim reports.

Before the update of Q3.2014, we present the following data:

| Interim Period | Q2.2014 | Q1.2014 | Q4.2013 | Q3.2013 | Q2.2013 | Q1.2013 |
|-----------------|-----------|-----------|------------|-----------|-----------|-----------|
| Period End Date | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Period Length | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated | Updated | Updated |
| Statement Date | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Net income | 190 | 170 | 145 | 140 | 160 | 150 |

The company presents the following data in Q3.2014:

| Net income | Current year | | Previous year | |
|------------|--------------|----------|---------------|----------|
| | 3 months | 9 months | 3 months | 9 months |
| | 210 | 570 | 135 | 450 |

Based on these data:

- We add Q3.2014, which includes the reported 3-month financials (net income 210).
- We check whether the newest financials are comparable to prior periods in the 2014 fiscal year. We offset the cumulative 9-month 2014 data (570) with Q1.2014 (145) and Q2.2014 (170). $570 - 145 - 170 = 210$. The calculated Q3.2014 value is the same as the value reported by the company. This confirms that there is no change in previous 2014 financials. Because all interim periods in the 2014 fiscal year are comparable, we leave Q1.2014 and Q2.2014 without any changes.

| Interim Period | Q3.2014 | Q2.2014 | Q1.2014 | Q4.2013 | Q3.2013 | Q2.2013 | Q1.2013 |
|-----------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|
| Period End Date | 9/30/2014 | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Period Length | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated | Updated | Updated | Updated |
| Statement Date | 9/30/2014 | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Net income | 210 | 190 | 170 | 145 | 140 | 160 | 150 |

- We check whether the newly reported data for Q3.2013 match the latest version of data stored in our database, collected from an earlier document. In the new document, the reported net income for Q3.2013 equals 135. In the previously reported version, the value amounted to 140. We conclude that the data have changed.
- We add a restatement in Q3.2013, using the value reported in the newest document (135).

| Interim Period | Q3.2014 | Q2.2014 | Q1.2014 | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q1.2013 |
|-----------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|
| Period End Date | 9/30/2014 | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Period Length | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated | Restated | Updated | Updated | Updated |
| Statement Date | 9/30/2014 | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2014 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Net income | 180 | 190 | 170 | 145 | 135 | 140 | 160 | 150 |

- We check whether the newest financials are comparable to prior periods in the 2013 fiscal year. We offset the cumulative 9-month 2013 data (450) with Q1.2013 (150) and Q2.2013 (160). $450 - 150 - 160 = 140$. The calculated Q3.2013 value is different from the value reported by the company (140 vs. 135). This indicates that the company restated not only the three-month data for Q3.2014, but also earlier data for the first six months of the 2013 fiscal year. However, the company does not inform whether the change was related to Q1.2013 or Q2.2013.

| Interim Period | Q3.2014 | Q2.2014 | Q1.2014 | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q1.2013 |
|-----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|----------------|
| Period End Date | 9/30/2014 4 | 6/30/2014 4 | 3/31/2014 4 | 12/31/2014 3 | 9/30/2014 3 | 9/30/2014 3 | 6/30/2014 3 | 3/31/2014 3 |
| Period Length | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated | Restated | Updated | Updated | Updated |
| Statement Date | 9/30/2014 4 | 6/30/2014 4 | 3/31/2014 4 | 12/31/2014 3 | 9/30/2014 4 | 9/30/2014 3 | 6/30/2014 3 | 3/31/2014 3 |
| Net income | 180 | 190 | 170 | 145 | 135 | 140 | 160 | 150 |

- We add a restatement in Q2.2013. Because we don't know whether the restatement relates to Q1.2013 or Q2.2013, the period has a non-standard, six-month period length. Thus, it is [a calculated special period](#).

| Interim Period | Q3.2014 | Q2.2014 | Q1.2014 | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q2.2013 | Q1.2013 |
|-----------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|
| Period End Date | 9/30/2014 | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2013 | 9/30/2013 | 6/30/2013 | 6/30/2013 | 3/31/2013 |
| Period Length | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 6 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated | Restated | Updated | Restated | Updated | Updated |
| Statement Date | 9/30/2014 | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2014 | 9/30/2013 | 9/30/2014 | 6/30/2013 | 3/31/2013 |
| Net income | 180 | 190 | 170 | 145 | 135 | 140 | 315 | 160 | 150 |

- All interim data shown for the 2013 fiscal year are now presented on a comparable basis. The latest financials for the first nine months of the 2013 fiscal year, shown in our database, sum up to the cumulative 9-month values as reported in the newest document.

Restatements vs. Reclassifications

The table below summarizes criteria used to determine whether a change in data for the prior period constitutes a restatement or a reclassification:

| Groups of Scenarios | Detailed Scenario/ Statement | A RESTATEMENT | | A RECLASSIFICATION | | |
|-------------------------------------|--|--|--|---|-----------------------------------|--|
| | | COA Code | Item | COA Code | Item | |
| Change in reported values | Balance sheet | ATOT | Total Assets | <ul style="list-style-type: none"> change of originally reported data items other than total values listed on the left, <u>except supplemental footnotes</u> | | |
| | Income statement | CIAC | Income Available to Common Excl. Extraordinary Items | | | |
| | Segments | Totals representing any specific COA code | | | | |
| | Cash flow | SNCC | Net Change in Cash | OTLO | Cash from Operating Activities | |
| | Supplemental footnotes | | | ITLI | Cash from Investing Activities | |
| Change in meta data: all statements | Currency change | <ul style="list-style-type: none"> if there is a restatement or a reclassification in the main statements changes are added in the newly restated or reclassified accounting period if there is no restatement or no reclassification in the main statements, but supplemental footnotes are restated – values from the original period are overwritten with changed values | | FTLF | Cash from Financing Activities | |
| | Change of accounting standards | | | ONET | Net Income/Starting line | |
| | Change from non-consolidated to consolidated | | | SDEP | Depreciation | |
| | | | | OAMI | Amortization of Intangibles | |
| | | | | OAMA | Amortization of Acquisition Costs | |
| | | | | ICEX | Purchase of Fixed Assets | |

The following changes are **not treated as a restatement or a reclassification**:

- changes between preliminary and final data (in this case final data, from a document with the same statement end date, overwrite the previously reported preliminary data);
- changes between final data and an amendment of the original document (in this case amended data, from a document with the same statement end date, overwrite the previously reported final data);
- changes of items other than described in the table above (for example, a change in the cash flow statement which does not involve key items listed above);
- “condensed” data – if data reported in the new document are less detailed than in the previous version of financials, i.e. some of items from the prior document are clubbed together in the new document;
- additional items reported, not available in the previous version of financials

- non-detailed information restating or reclassifying previously reported full, detailed financials – in such case we keep previously reported detailed financials in order to preserve the calculation of ratios and analytics (which are not generated if a period is non-detailed);
- a different value magnitude – e.g. if a company reports thousands in the new document while in the previous document it reported actual values;
- rounding differences in calculated data (for example, in income statement periods where cumulative data from the beginning of the fiscal year have been offset with data from prior quarters).

Special Periods in Interim Calculations

In some cases, a need may arise to add a special period in the interim financials.

A special period is defined by Thomson Reuters as an accounting period whose length is different from a standard period length, i.e.:

- for annual reports – other than 12 months or 52 – 53 weeks;
- for quarters – other than 3 months or 12 – 17 weeks;
- for semi-annual reports – other than 6 months or 26 – 27 weeks;
- for tri-annual reports – other than 4 months.

Special periods are typically added as a result of restatements and reclassifications. Thus, the concepts of special periods and restatements/reclassifications are described in the same section of this document.

In some cases, special periods are also collected from original documents.

There are **two types of special periods**:

- **Reported special periods**

This type of special periods represents financials of an untypical length (collected from original, restated or reclassified filings), as disclosed in a company's report.

For example, when a company reports a period with a non-standard length, e.g. a Q4 period of 4 months in a transitional fiscal year lasting 13 months – we treat such period as "special".

A special period is also added when a company only reports cumulative interim data from the beginning of the fiscal year, and it is not possible to offset reported cumulative interim financials with prior interim periods, due to the lack of comparability between these periods.

For example, if a company reports segment data for the first time, and these represent the first six months of a fiscal year, while the company files quarterly financials – we add a "special" 6-month Q2 period, because we cannot offset it with the preceding Q1 data.

- **Derived (calculated) special periods**

This type of special periods represents interim financials of an untypical length, calculated with the use of both cumulative data from the beginning of the fiscal year and discrete data for the latest reporting period.

Derived special periods are collected when calculated interim data from the latest document are not consistent with previously reported periods in the same fiscal year. In order to ensure that interim details match to the extent possible with the annual period, we are collecting a special restatement or reclassification in the prior period. Typical examples include a 6-month Q2 period (calculated from a Q3 report), and a 9-month Q3 period (calculated from a Q4 report).

Once collected, special periods of both types can be later offset to a typical discrete interim when the company provides comparative data for the prior periods in the next year's report. Thus, a special period can be offset and become a derived (calculated) period. Details of this process are described [below](#).

A special period collected from a preliminary document will be replaced by final financials for the same accounting period, in line with the treatment of [preliminary and final documents](#).

Reported Special Periods

Special periods may include annual data of an untypical length - for example, an 8-month annual report since the inception date.

Special periods may also contain cumulative, year-to-date interim financials from the beginning of a fiscal year. These financials will reflect cumulative data as originally displayed in a report.

This type of special periods is collected if a company does not present discrete data for the latest interim period (e.g. a company does not provide 3-month data in its quarterly report, or six-month data in the second semi-annual report). Whenever a company presents discrete data, we add the reported three-month data (or six-month data) instead of a special period.

Thomson Reuters adds such special periods when a company presents only cumulative interim data and it is not possible (or not meaningful) to offset these cumulative data with prior interim periods. For example:

- a company which is going IPO reports only cumulative data for the first 9 months of a fiscal year; it does not present any data for the first and second quarters. Because data for Q1 and Q2 are not available, we do not offset the nine-month financials. We mark the period as special, in order to indicate an untypical period length;
- either the original update, or restated or reclassified data from the current document are not comparable to immediately preceding interim periods, and therefore the comparison or offsetting of the newly added data with prior interim data for the same fiscal year would be meaningless.

Examples of such scenarios include:

- **Cumulative data in an interim period without comparable data from prior interim periods**

For example, a company reports interim financials for the first time as of Q2, without data for the first quarter. Only cumulative data from the beginning of the fiscal year are presented in each interim report.

We will update 6-month financials in Q2 and mark the period as "special". In Q3 and Q4, we will add cumulative data and offset them with prior periods (in Q3, we will offset cumulative 9-month data with the six-month data from Q2; in Q4, we will offset cumulative 12-month data with the six-month data from Q2 and the three-month data from Q3).

| Interim Period | Q4.2014 | Q3.2014 | Q2.2014 | Q1.2014 |
|-----------------|------------|-----------|-----------|-----------|
| Period End Date | 12/31/2014 | 9/30/2014 | 6/30/2014 | |
| Period Length | 3 months | 3 months | 6 months | |
| Update Type | Updated | Updated | Updated | (no data) |
| Statement Date | 12/31/2014 | 9/30/2014 | 6/30/2014 | |

- **Different accounting standards**

For example, a company applies the International Financial Reporting Standards in the annual report. In previous interim reports from the same fiscal year it was reporting data in Brazilian accounting standards.

We would not subtract 9-month values in one set of generally accepted accounting principles (GAAP) from 12-month values in another GAAP. Instead, we will add 12-month figures in the new GAAP in Q4, and mark the Q4 period as "special".

| Interim Period | Q4.2014 | Q3.2014 | Q2.2014 | Q1.2014 |
|----------------------|---|----------------|----------------|----------------|
| Period End Date | 12/31/2014 | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Statement Date | 12/31/2014 | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Period Length | 12 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated |
| Accounting Standards | International Financial Reporting Standards | Brazilian GAAP | Brazilian GAAP | Brazilian GAAP |

- Negative revenue**

If the revenue would turn negative in a derived report, after offsetting cumulative data with prior interim periods, we would not update these discrete data. We will assume that such values would not be meaningful; instead, we will keep the year-to-date, cumulative values and mark the interim report as "special".

For example, a company presents the following data for prior periods. Later, it files a Q3 report in which the cumulative revenue for the first nine months of the fiscal year amounts to 3,100:

| Interim Period | Q2.2014 | Q1.2014 |
|-----------------|-----------|-----------|
| Period End Date | 6/30/2014 | 3/31/2014 |
| Period Length | 3 months | 3 months |
| Update Type | Updated | Updated |
| Statement Date | 6/30/2014 | 3/31/2014 |
| Revenue | 1,800 | 1,500 |

After offsetting the nine-month cumulative values, the calculated revenue for the last three months is $(-200) = 3,100 - 1,500 - 1,800$. We assume that the company applied an accounting change between Q2 and Q3. Because the comparison of Q3 and earlier data is not meaningful, we add a special, cumulative nine-month period in Q3:

| Interim Period | Q3.2014 | Q2.2014 | Q1.2014 |
|-----------------|-----------|-----------|-----------|
| Period End Date | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Period Length | 9 | 3 months | 3 months |
| Update Type | Updated | Updated | Updated |
| Statement Date | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Revenue | 3,300 | 1,800 | 1,500 |

- Different continuing operations basis**

If a company did not report discontinued operations in Q1, Q2 and Q3, and then it reports discontinued operations in the annual report (which contains only cumulative 12-month data) – we assume that the Q3 and annual reports are reported on a different accounting basis. The calculation of the discrete, 3-month interim Q4 might not be meaningful.

| Interim Period | Q4.2014 | Q3.2014 | Q2.2014 | Q1.2014 |
|-------------------------|---|----------------------------|----------------------------|----------------------------|
| Period End Date | 12/31/2014 | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Statement Date | 12/31/2014 | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Period Length | 12 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated |
| Discontinued operations | Discontinued operations reported for the first time | No discontinued operations | No discontinued operations | No discontinued operations |

Derived (Calculated) Special Periods

Special periods may also be **derived**, i.e. calculated with the use of both cumulative data and discrete data. Derived special periods are specific for interim period calculations, and are only used in interim financials.

This type of special periods is collected if a company presents both discrete data for the latest interim period (e.g. the latest 3 months, or the latest 6 months) and cumulative financials from the beginning of the fiscal year (e.g. 9 months).

Thomson Reuters adds such special periods in two cases:

- **an original update** – when a company presents both discrete and cumulative interim data, and we calculate financial data that have an untypical period length, which cannot be offset with earlier interim periods (e.g. a company reports quarterly data for the first time: in a Q3 report it presents discrete 3-month data and cumulative 9-month data. We add a special 6-month period in Q2, calculated as 9-month data offset with 3-month data. It is not possible to add a 3-month Q2 because no data for Q1 are available);
- **a restatement or a reclassification** – when a company presents both discrete and cumulative interim data for the previous comparable period (either restated or reclassified) which do not add up with the periods reported previously in a given fiscal year. This indicates that the company has applied an accounting change between prior and current periods, and the prior period needs to be restated.

Examples of such scenarios include:

- **Derived cumulative data in an interim period without comparable data from prior interim periods**

For example, a company reports interim financials for the first time. It discloses a third-quarter report which contains both 3-month and 9-month data. We will add two interim periods based on this document: the discrete, reported 3-month financials for Q3, and derived 6-month data for Q2, calculated as 9-month financials less 3-month financials. Because of the non-standard period length, the update method of Q2 will be marked as "special".

| Interim Period | Q3.2014 | Q2.2014 | Q1.2014 |
|-----------------|-----------|-----------|-----------|
| Period End Date | 9/30/2014 | 6/30/2014 | |
| Period Length | 3 months | 6 months | |
| Update Type | Updated | Updated | (no data) |
| Statement Date | 9/30/2014 | 6/30/2014 | |

- **Restated/reclassified derived cumulative data in a historic interim period, without comparable data from earlier interim periods**

For example, a company reports a Q3 document with discrete data for the latest 3 months and cumulative 9-month data. Both the discrete and cumulative data reclassify or restate historic data. We calculate a restated (or reclassified) Q2 for the previous fiscal year, calculated as 9-month data reduced by 3-month data from Q3. The calculated restatement in Q2 has an untypical length (6 months) because we do not know whether the restatement occurred in Q1 or Q2.

This scenario is described in detail in [the introduction to restatements and reclassifications](#).

| Interim Period | Q3.2014 | Q2.2014 | Q1.2014 | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q2.2013 | Q1.2013 |
|-----------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|
| Period End Date | 9/30/2014 | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2013 | 9/30/2013 | 6/30/2013 | 6/30/2013 | 3/31/2013 |
| Period Length | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 6 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated | Restated | Updated | Restated | Updated | Updated |
| Statement Date | 9/30/2014 | 6/30/2014 | 3/31/2014 | 12/31/2013 | 9/30/2014 | 9/30/2013 | 9/30/2014 | 6/30/2013 | 3/31/2013 |
| Net income | 180 | 190 | 170 | 145 | 135 | 140 | 315 | 160 | 150 |

- Different accounting standards**

For example, a company applies the International Financial Reporting Standards in an annual report. In previous interim reports from the same fiscal year it was reporting data in the U.S. accounting standards. The company reports discrete data for the last 3 months, as well as cumulative 12-month data.

We will add two periods: Q4 containing reported 3-month financials, and Q3 containing a derived special period (9-month data, calculated as 12-month financials offset with 3-month financials). We will not offset derived 9-month data from Q3 with previous interim data because a comparison of data representing two different sets of accounting standards would not be meaningful.

| Interim Period | Q4.2014 | Q3.2014 | Q3.2014 | Q2.2014 | Q1.2014 |
|----------------------|---|---|-----------|-----------|-----------|
| Period End Date | 12/31/2014 | 9/30/2014 | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Statement Date | 12/31/2014 | 12/31/2014 | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Period Length | 3 months | 9 months | 3 months | 3 months | 3 months |
| Update Type | Restated | Restated | Updated | Updated | Updated |
| Accounting Standards | International Financial Reporting Standards | International Financial Reporting Standards | U.S. GAAP | U.S. GAAP | U.S. GAAP |

- Different continuing operations basis**

A company did not report discontinued operations in Q1 and Q2. It later reports Q3 which does contain discontinued operations. Q3 includes both discrete 3-month data and cumulative 9-month data.

The financials disclosed in Q3 and earlier financials are not comparable because of a different accounting basis. Therefore, we will derive a special six-month period (offsetting 9-month data with 3-month data) and add it in Q2. We will not offset derived 6-month data from Q2 with Q1.

| Interim Period | Q4.2014 | Q3.2014 | Q2.2014 | Q2.2014 | Q1.2014 |
|-------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------|----------------------------|
| Period End Date | 12/31/2014 | 9/30/2014 | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Statement Date | 12/31/2014 | 9/30/2014 | 9/30/2014 | 6/30/2014 | 3/31/2014 |
| Period Length | 3 months | 3 months | 6 months | 3 months | 3 months |
| Update Type | Updated | Updated | Reclassified | Updated | Updated |
| Discontinued operations | Discontinued operations reported | Discontinued operations reported | Discontinued operations reported | No discontinued operations | No discontinued operations |

Special Period Calculations

In some cases, we initially collect a special period (either a reported special period, or a calculated special period). However, later on we offset it with data from prior interim periods.

Such calculations of special periods are only performed when:

- Initially, we are not able to offset cumulative interim data with comparable interim financials from earlier periods within the same fiscal year; thus, we add a cumulative “special” period;
- later on, a company provides comparable financials for prior interim periods within the same fiscal year; as a result, we are able to offset cumulative income statement values with prior periods and present regular period length in interim data.

Thomson Reuters performs such calculations in two cases:

- in original updates** – when we first add cumulative, “special” data of an untypical length, however, later a company reports financials that allow us to offset the “special” period and provide regular financials, such as 3-month quarterly data (e.g. a company reports interim financials for the first time, providing only cumulative 6-month data for Q2.2013. We collect a “special” period in Q2.2013 which contains 6-month financials. Later on the company files Q1.2014 which contains comparable 3-month data for Q1.2013. Thanks to that we are able to offset the “special” period in Q2.2013 with Q1.2013. We now present regular, 3-month financials in both Q1.2013 and Q2.2013).
- in a cycle of restatements or reclassifications** – when we first add a cumulative, “special” restated or reclassified period of an untypical length, however, later on a company files restated financials that allow us to offset the “special” restated period and provide restatements or reclassifications with a regular period length.

For example, a company reports interim financials. The income statement in each document includes both cumulative data from the beginning of the 2013 fiscal year, and discrete three-month data for the last three months. Thomson Reuters adds reported three-month data for three consecutive 2013 quarters. Each document confirms previously reported data, i.e. the comparison of new and historic financials confirms that no data was reclassified or restated:

| Interim Period | Q3.2013 | Q2.2013 | Q1.2013 |
|-----------------|-----------|-----------|-----------|
| Period End Date | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Period Length | 3 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated |
| Statement Date | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Net income | 60 | 50 | 40 |

Later on, the company files an annual report for the 2013 fiscal year which includes both 3-month and 12-month data:

| Net income | Current year | |
|------------|--------------|-----------|
| | 3 months | 12 months |
| | 60 | 200 |

We add reported 3-month data in the fourth quarter:

| Interim Period | Q4.2013 | Q3.2013 | Q2.2013 | Q1.2013 |
|-----------------|------------|-----------|-----------|-----------|
| Period End Date | 12/31/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Period Length | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Updated | Updated | Updated |
| Statement Date | 12/31/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Net income | 60 | 60 | 50 | 40 |

We also check whether newly reported financials from Q4 match historic data from previous interim documents. We confirm that there is a need for a restatement, because the calculated net income for the prior three periods is different from values reported in the annual document (40 from Q1 + 50 from Q2 +

60 from Q3 + 60 + Q4 = 210, while the 12-month value reported in Q4 is 200). Therefore, we add a derived restatement in Q3, calculated as 12-month values offset with 3-month values. We are not able to determine in which historic quarter the data was restated. Therefore, we add a special 9-month period:

| Interim Period | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q1.2013 |
|-----------------|------------|------------|-----------|-----------|-----------|
| Period End Date | 12/31/2013 | 9/30/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Period Length | 3 months | 9 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Restated | Updated | Updated | Updated |
| Statement Date | 12/31/2013 | 12/31/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 |
| Net income | 60 | 140 | 60 | 50 | 40 |

This special period begins a cycle of restatements. We expect that in the next fiscal year the company will file financials that will include new data for Q1.2013, Q2.2013 and Q3.2013. Therefore, using data provided in next year's reports, we will be able to determine which changes were applied during the first nine months of the 2013 fiscal year, and in which periods. Thus, step by step, we will be able to add regular, 3-month data in Q1.2013, Q2. 2013 and Q3.2013.

Later on, the company files an interim report for Q1.2014. The document shows that the net income for Q1.2013 amounted to 35. We add a restatement:

| Interim Period | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q1.2013 | Q1.2013 |
|-----------------|------------|------------|-----------|-----------|-----------|-----------|
| Period End Date | 12/31/2013 | 9/30/2013 | 9/30/2013 | 6/30/2013 | 3/31/2013 | 3/31/2013 |
| Period Length | 3 months | 9 months | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Restated | Updated | Updated | Restated | Updated |
| Statement Date | 12/31/2013 | 12/31/2013 | 9/30/2013 | 6/30/2013 | 3/31/2014 | 3/31/2013 |
| Net income | 60 | 140 | 60 | 50 | 35 | 40 |

Afterwards, the company files Q2.2014 which contains historical data for the 2013 fiscal year:

| Net income | Previous year | |
|------------|---------------|----------|
| | 3 months | 6 months |
| | 40 | 75 |

We add a restatement in Q2.2013 because the newly reported value (40) is different from the historic value (50).

| Interim Period | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q2.2013 | Q1.2013 | Q1.2013 |
|-----------------|------------|------------|-----------|-----------|-----------|-----------|-----------|
| Period End Date | 12/31/2013 | 9/30/2013 | 9/30/2013 | 6/30/2013 | 6/30/2013 | 3/31/2013 | 3/31/2013 |
| Period Length | 3 months | 9 months | 3 months | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Restated | Updated | Restated | Updated | Restated | Updated |
| Statement Date | 12/31/2013 | 12/31/2013 | 9/30/2013 | 6/30/2014 | 6/30/2013 | 3/31/2014 | 3/31/2013 |
| Net income | 60 | 140 | 60 | 40 | 50 | 35 | 40 |

We check whether newly reported data match the previous interim period (Q1). For comparison we use the newest reported version of financials – therefore, we offset the newly reported 6-month data for Q2.2013 (75) with the latest Q1.2013 (35). $75 - 35 = 40$, therefore the restated Q1.2013 matches the restated Q2.2013.

| Interim Period | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q2.2013 | Q1.2013 | Q1.2013 |
|-----------------|------------|------------|-----------|-----------|-----------|-----------|-----------|
| Period End Date | 12/31/2013 | 9/30/2013 | 9/30/2013 | 6/30/2013 | 6/30/2013 | 3/31/2013 | 3/31/2013 |
| Period Length | 3 months | 9 months | 3 months | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Restated | Updated | Restated | Updated | Restated | Updated |
| Statement Date | 12/31/2013 | 12/31/2013 | 9/30/2013 | 6/30/2014 | 6/30/2013 | 3/31/2014 | 3/31/2013 |
| Net income | 60 | 140 | 60 | 40 | 50 | 35 | 40 |

At this stage we do not offset the special period collected in Q3.2013 (with restated Q1.2013 and restated Q2.2013) because these periods have been reported in the source documents associated with two different fiscal years and it is not certain whether the financial data are comparable. We will be adding a discrete Q3 period once comparable data for this period are reported in the Q3.2014 financial report.

Finally, a document for Q3.2014 is published, containing the following data for the previous fiscal year:

| Net income | Previous year | |
|------------|---------------|----------|
| | 3 months | 9 months |
| | 65 | 140 |

A comparison with the special period from Q3.2013 confirms that cumulative data for nine months match the originally added restatement. An additional check confirms that calculated discrete, 3-month data from the latest report match all previously reported restatements from the same fiscal year (cumulative 9-month financials, offset with the restated Q1 and Q2, are equal to the reported 3-month data from the latest report: $140 - 35 - 40 = 65$).

As the last step, **we offset the previously added special, 9-month restatement from Q3.2013**. We subtract the restated Q1.2013 (35) and the restated Q2.2013 (40) from the cumulative restated value in Q3.2013 (140).

We do this because of the general policy, according to which we offset cumulative income statement data when prior interim periods are reported on a comparable basis. After the addition of the restated Q3.2013, we assume that we now have comparable financials for all prior interim periods within the same fiscal year. Therefore, we now present calculated 3-month data in the restated Q3.2013:

| Interim Period | Q4.2013 | Q3.2013 | Q3.2013 | Q2.2013 | Q2.2013 | Q1.2013 | Q1.2013 |
|-----------------|------------|------------|-----------|-----------|-----------|-----------|-----------|
| Period End Date | 12/31/2013 | 9/30/2013 | 9/30/2013 | 6/30/2013 | 6/30/2013 | 3/31/2013 | 3/31/2013 |
| Period Length | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months | 3 months |
| Update Type | Updated | Restated | Updated | Restated | Updated | Restated | Updated |
| Statement Date | 12/31/2013 | 12/31/2013 | 9/30/2013 | 6/30/2014 | 6/30/2013 | 3/31/2014 | 3/31/2013 |
| Net income | 60 | 65 | 60 | 40 | 50 | 35 | 40 |

The offsetting of the cumulative restated financials from Q3.2013 closes the cycle of restatements. In other words:

- A cycle of restatements begins when a special (cumulative) restated period is added in the income statement in interim views – and we expect that interim data reported next year will allow in the future to show regular, 3-month financials within that fiscal year, instead of cumulative, “special” financials.
- Later on, in interim reports from the next fiscal year, a company presents prior year financials which allow us to add regular, 3-month restatements.
- A cycle of restatements ends when we have comparable restated financials in all prior interim periods, and thus can offset the “special” restatements. Therefore, a cycle of restatements is finished when we are able to show regular, 3-month financials in all restated interim periods for the fiscal year.

Industry Templates

Financials for all companies cannot be collected using a single template, since similar items may be interpreted in various manners depending on the industry a company operates in (for example, interest income for a utility company is different from interest income for a bank). Thomson Reuters has therefore created four templates – one each for:

- Banks
- Insurance
- Utilities
- Industrial companies

A company can only be assigned to one template at any given time. If a company changes its industry type (for example, a utility company sells its utility business and goes into the insurance business) then all of its historical financials are re-coded to reflect the new main business line.

The industry templates are assigned on the basis of the company's primary activities, which are reflected by a specific format of its financial data.

For business conglomerates, or in ambiguous cases, Thomson Reuters determines the industry template on the basis of the organization's main business segment (or segments). The choice is based on the following criteria:

- Segment (or segments) with the highest revenue
- Segment (or segments) with the highest operating income
- Segment (or segments) with the highest value of assets

Depending on the nature of the company's business, items other than revenues may serve as the best indicator of the main segment. For instance, revenues generated by a manufacturing segment may not be comparable to the net interest income generated by a bank division. In this case, operating income might be used to determine the main business.

Segment assets may also be used as the best indicator of the primary TRF template, e.g. for companies reporting volatile operating results.

Some conglomerates do not disclose revenues, operating income, assets, or other financial data attributable to business segments. In such scenario operating segments, product segments or results of group companies can be used as support information to determine the correct template.

If a company has two or more segments representing different templates, and none of the above criteria can be used to determine the main activity, the decision is based on whichever template best fits the presentation format of financial statements.

Bank

The Bank industry template is used for banks, i.e. companies whose primary activity is to receive deposits and lend out money to customers, operating under a banking license.

Banks also typically engage in secondary activities, such as trust, fiduciary and custodial services (on a fee or contract basis), credit cards issuance, brokerage services, investing own resources, managing third party assets, investment banking, or insurance services. However, if these activities form the company's main business segment, the company will be classified in line with its core operations, i.e. in the Industrial or Insurance templates.

The Bank industry template includes:

- Retail banks, commercial banks, cooperative banks
- Building societies (cooperative savings banks common in the U.K. and other countries)
- Credit unions
- Money center banks (offering services to institutions and corporations, rather than to retail consumers)
- Islamic banks
- Canadian trust and loan companies
- Other bank companies that accept customer deposits and lend out money as their primary business

The Bank industry template excludes:

- Consumer lending companies, including personal loan firms, credit card companies and car loan companies (operating under a consumer finance or other license, rather than a banking license – Industrial template)
- Financial/capital lease companies (Industrial template)
- Non-bank lenders (typically with no right to accept deposits), including non-bank mortgage lenders and Indian Non-Banking Financial Companies (Industrial template)
- Investment banks and merchant banks (Industrial template)
- Factoring and debt collection companies (Industrial template)
- Islamic lease companies (Industrial template)
- Security brokerage firms (Industrial template)
- Mutual funds/trust companies (Industrial template)
- Companies that, for investment purposes, replicate net interest margin by borrowing funds (usually via repo operations) and purchase mortgage-backed securities, bonds or other interest-earning papers (Industrial template)
- Insurance companies (Insurance template)
- Investment companies (managing their own investment assets – Industrial template)

Insurance

The Insurance industry template is used for insurance and reinsurance companies, i.e. companies that earn insurance or reinsurance premiums in exchange for the obligation to pay damages in the event of a client's loss. These companies underwrite annuities and insurance policies, assuming insurance risks.

Insurers typically invest large amounts of money earned from policyholders and engage in limited asset management operations.

The Insurance industry template includes:

- Direct insurance carriers, which are primarily engaged in initially underwriting and assuming the risk of annuities and insurance policies
- Reinsurance carriers, which are primarily engaged in assuming all or part of the risk associated with an existing insurance policy (or a set of policies) originally underwritten by another insurance carrier

The Insurance industry template excludes:

- Insurance brokers (Industrial template)
- Insurance underwriters acting as intermediaries (policy sellers/insurance agencies), without accepting insurance risks (Industrial template)
- Loss adjusting/claim adjusting companies (investigating insurance claims, assessing property damage and handling related documentation – Industrial template)
- Banks with insurance subsidiaries (Bank template)

Utility

The Utility industry template is used for companies engaged in the provision of the following utility services: electric power, natural gas, steam heating supply and water supply. Within this industry, specific activities associated with the utility services provided vary by utility.

The Utility industry template includes:

- Public utility companies, providing services such as electric power, natural gas, steam supply and water supply

The Utility industry template excludes:

- Waste management service companies (Industrial template)
- Energy traders (Industrial template)
- Natural resources exploration companies, and oil/gas exploration companies (Industrial template)

Industrial

The Industrial industry template is used for all companies that are not classified in the Bank, Insurance or Utility industries. These include, but are not limited to:

- Manufacturing companies
- Service companies
- Technology companies
- Airlines
- Mines
- Chemical companies
- Telecommunication companies
- Real estate lessors (companies earning rental/operating lease income from commercial or industrial properties)
- Short-term rental or operating lease (long-term rental) companies, renting out assets other than property, such as equipment, cars or machinery
- Homebuilding and property development companies (businesses that develop real estate with the purpose of selling to clients, rather than holding and renting it out)
- Construction service and engineering companies
- Pharmaceutical companies

- Biotechnology companies
- Transport companies
- Hotels
- Restaurants
- Textile and apparel companies
- Stores
- Farming, fishing and forestry companies
- Food processing companies
- Software and IT service companies
- Hospitals
- Industrial (manufacturing/service) conglomerates
- Companies receiving royalties for licensing out their intangible assets, such as mineral/oil/natural gas extraction rights, or restaurant and hotel trademarks
- Companies managing their own investment assets, incl. security investments
- Mortgage real estate investment trusts (companies investing in mortgage-backed securities and property mortgages)
- Companies that, for investment purposes, replicate net interest margins by borrowing funds (usually via repo operations) and purchasing mortgage-backed securities, bonds or other interest-earning papers
- Closed-end investment funds, open-end investment funds, index funds and hedge funds
- Investment trusts
- Exchange-traded funds (ETFs)
- Firms investing in private equity funds, rather than directly owning start-up or growth companies and consolidating their results
- Non-bank lending companies, including non-bank mortgage lenders and Indian Non-Banking Financial Companies
- Consumer loan/consumer finance companies, including personal loan firms and car loan companies (operating under a consumer finance or other license, rather than under a banking license)
- Capital/financial leasing companies, firms leasing out assets under hire-purchase agreements
- Islamic lease companies
- Credit card companies
- Debt vehicles (special purpose companies created to repay a debt, secured with assets generating revenues needed to repay it)
- Real estate investment trusts which directly offer mortgage loans (lend money) to owners of real estate
- Debt collection companies
- Factoring companies

- Asset management, trust and fiduciary companies (managing clients' assets in exchange for management fees)
- Investment banks and merchant banks (providing capital underwriting, security issuance, mergers/acquisitions and related services, as well as engaging in security trading)
- Security brokerages
- Security and commodity exchanges, exchange market makers
- Custodian and depositary companies
- Clearing and settlement companies
- Asset servicing companies (collecting dividends and interest, processing corporate actions, investment portfolio pricing and accounting)
- Payment and transaction processing/money transfer/remittance companies
- Automatic teller machine (ATM) operators
- Financial information service companies
- Pawn shops (companies which lend money without a banking license, accepting as collateral physical goods such as gold)
- Collateralized Debt Obligation sponsors
- Investment companies that hold exclusively investments in associates or affiliates, without exercising control over them – including private equity or venture capital firms of this kind (such companies typically report equity in affiliates and dividend income, rather than consolidating affiliated companies' accounts)
- Private equity and venture capital firms whose main consolidated business is related to industrial activities
- Shell companies/capital pool companies/blank check firms (entities that have not started business operations)

The Industrial template excludes:

- Private equity and venture capital companies, other than operating an Industrial business or investing in affiliates – classified in the template that matches the main business activity
- Companies using the term "Investment Bank" in their name, primarily engaged in accepting deposits and lending out money, rather than providing underwriting or merger and acquisition services (e.g. Iraqi investment banks – Bank template)
- Banks offering consumer and installment loans (Bank template)

Key Accounting Concepts

Total Revenue

The definition of total revenue depends on [the format of the income statement](#) (cost by function, cost by nature/by type/cost summary, single-step) and on [the industry template](#) (Bank, Insurance, Utility, Industrial). For details, please check the definition of Total Revenue [[RTL](#)].

For investment companies and investment banks, total revenue includes net realized and unrealized gains and losses.

If a company presents non-recurring gains within total revenues, such items are excluded from Total Revenue [[RTLR](#)] and shown in the operating section (i.e. within Total Operating Expense [[ETOE](#)]).

Total Revenue [[RTLR](#)] should not be confused with Revenue [[SREV](#)], which represents gross sales reduced by the value of sales returns, sales allowances, and excise or similar taxes (applicable to Industrial and Utility companies).

Cost of Goods and Services Sold

The definition of the cost of goods sold depends on [the format of the income statement](#) (cost by function, cost by nature/by type/cost summary, single-step) and on [the industry template](#) (Industrial, Utility).

The total cost of goods and services sold is represented by Cost of Revenue, Total [[SCOR](#)]. Depending on the format of the income statement, the item includes the following:

- When a company uses the functional method (cost by function), operating expenses are clearly segregated between those directly related and those indirectly related to the volume of sales. Cost of Revenue, Total [[SCOR](#)] represents items clearly presented as part of the cost of goods sold, reported above the gross profit.
- When a company uses the cost summary method (cost by type, cost by nature), or the single-step method (total income/total expense), the direct relationship to the volume of goods or services sold is not shown clearly. Cost of Revenue, Total [[SCOR](#)] represents items which are direct in nature, such as changes to the value of inventories, the cost of materials purchased, own work capitalized, or any expenses directly related to the production of goods or the rendering of services.

Cost of Revenue, Total [[SCOR](#)] is calculated for Industrial and Utility companies, as the sum of:

- Cost of Revenue [[ECOR](#)] – for Industrial and Utility companies
- Excise Taxes Payments [[EXT](#)] – for Industrial and Utility companies (if excise taxes are reported within the cost of goods sold)
- Purchased Power [[EPPR](#)] – for Utility companies
- Fuel Purchased for Resale [[EFPR](#)] – for Utility companies

Cost of Revenue, Total [[SCOR](#)] should not be confused with Cost of Revenue [[ECOR](#)] which represents any cost of goods sold other than excise taxes, purchased power and fuel purchased for resale.

Non-recurring items are excluded from the cost of goods sold and presented in the operating section, under COA codes that roll up to Unusual Expense (Income) [[SUIE](#)].

Items Representing Two Concepts within the Cost of Goods Sold

Cost of Revenue, Total [[SCOR](#)] may include items that represent two accounting concepts, such as advertising expenses in the cost of goods sold, research and development expenses reported within the cost of revenue, depreciation/amortization within the cost of goods sold, or non-recurring expenses in the cost of goods sold. Such concepts are classified as Cost of Revenue, Total [[SCOR](#)] on the face of the income statement, in order to enable the correct calculation of Gross Profit [[SGRP](#)]. The full value of particular cost categories is then presented in supplemental footnotes, which include the portions presented both within and outside the cost of goods sold:

- Total depreciation or amortization: Depreciation, Supplemental [[VDEP](#)]; Amortization of Intangibles, Supplemental [[VAMI](#)]; Amortization of Acquisition Costs, Supplemental [[VAMA](#)]

- Total advertising costs: Advertising Expense, Supplemental [[VADV](#)]
- Total rental and operating lease expenses: Rental Expense, Supplemental [[VRXP](#)]
- Total research and development expenses: Research & Development Expense, Supplemental [[VRAD](#)]
- Total labor costs: Labor & Related Expense, Supplemental [[VLAR](#)]
- Total stock-based compensation: Stock-Based Compensation, Supplemental [[VSCP](#)]
- Total equity in affiliates: Equity in Affiliates, Supplemental [[VEIA](#)]

Non-recurring items reported within the cost of goods sold are excluded from Cost of Revenue, Total [[SCOR](#)] and presented in the operating section, under COA codes that roll up to Unusual Expense (Income) [[SUIE](#)].

Gross Profit

Gross Profit [[SGRP](#)] is calculated as Total Revenue [[RTLR](#)] less Cost of Revenue, Total [[SCOR](#)].

The definition depends on the format of the income statement:

- When a company uses the functional method (cost by function), Gross Profit [[SGRP](#)] represents all items clearly presented as revenues, reduced by all costs of goods and services sold (excluding unusual/non-recurring items).
- When a company uses the cost summary method (cost by type, cost by nature), Gross Profit [[SGRP](#)] represents all items presented as revenues, reduced by costs that are direct in nature, such as changes to the value of inventories, the cost of materials purchased, own work capitalized, or any expenses directly related to the volume of produced goods or rendered services.
- When a company uses the single-step method (total income/total expense), Gross Profit [[SGRP](#)] represents the portion of total income that is operating in nature, reduced by costs that are direct in nature, such as changes to the value of inventories, the cost of materials purchased, own work capitalized, or any expenses directly related to the production of goods or the rendering of services. Gross Profit [[SGRP](#)] excludes income items which Thomson Reuters classifies as non-operating in nature, as well as expenses other than those directly related to the volume of sales.

Total Depreciation and Amortization

Thomson Reuters collects three items that represent the total depreciation and amortization for the period:

- Depreciation, Supplemental [[VDEP](#)]
- Amortization of Intangibles, Supplemental [[VAMI](#)]
- Amortization of Acquisition Costs, Supplemental [[VAMA](#)]

The above Chart of Accounts (COA) codes are used to collect the highest available values of the specific depreciation or amortization types. If a company presents two different values of depreciation or amortization in the same document, Thomson Reuters follows a conservative approach and collects the higher one.

In addition, Thomson Reuters presents a separate line in company-specific financials, labeled as "Adjustment to depreciation & amortization" and coded as VDEP. This item is available when depreciation and amortization reported in the cash flow statement is higher than the sum of individual components, i.e. in the scenario where:

| | |
|--|---|
| Depreciation [SDEP] + Amortization of Intangibles [OAMI] + Amortization of Acquisition Costs [OAMA] | > Depreciation, Supplemental [VDEP] + Amortization of Intangibles, Supplemental [VAMI] + Amortization of Acquisition Costs, Supplemental [VAMA] |
|--|---|

"Adjustment to depreciation & amortization" is equal to (SDEP + OAMI + OAMA) less (VDEP + VAMI + VAMA).

For details please check respective definitions.

Operating Income

Operating income represents total revenues from operating activities, reduced by net operating expenses. The item is calculated as Total Revenue [[RTL](#)] less Total Operating Expense [[ETO](#)].

Thomson Reuters adjusts the operating income in some scenarios (thus, in some cases operating income presented by Thomson Reuters will differ from the reported value):

- If a company reports the income statement in the single-step format (total income/total expense), we group all income and expense items based on their nature; items that are operating in nature are included in the operating income, while non-operating items are shown in the non-operating section.
- If a company presents non-recurring/one-off/extraordinary items in the non-operating section (below the operating income), such gains or losses are moved to net operating expenses.

Please check the definition of Operating Income [[SOPI](#)] for details.

Non-Recurring Income and Expenses

Total non-recurring items are presented as two Chart of Accounts (COA) codes:

- Total Special Items [[STS](#)] – total one-off/non-recurring/unusual/special gains and losses presented above income taxes
- Total Extraordinary Items [[STX](#)] – total extraordinary items reported below income taxes

Total Special Items [[STS](#)] are further broken down into the following components:

For Industrial, Insurance and Utility Companies:

- Unusual Expense (Income) [[SUE](#)] – items reported in the net operating expense section, items operating in nature reported in the single-step income statement format, or items moved by Thomson Reuters to the operating section (excluded from revenues, the cost of goods sold and the non-operating section), delineated into:
 - Purchased R&D Written-Off [[ERDW](#)]
 - Restructuring Charge [[ERES](#)]
 - Litigation [[ELIT](#)]
 - Impairment – Assets Held for Use [[EIAU](#)]
 - Impairment – Assets Held for Sale [[EIAS](#)]
 - (Gain) Loss on Sale of Fixed Assets [[EGLA](#)] – the sale of tangible or intangible assets and group companies, reported in the operating section
 - Other Unusual Expense (Income) [[EUIE](#)]

- Gain (Loss) on Sale of Assets [[NGLA](#)] – the sale of tangible or intangible assets and group companies, reported in the non-operating section or in the single-step format of the income statement
- Amortization of Acquisition Costs, Supplemental [[VAMA](#)]
- Non-Recurring Items, Total [[SUIT](#)] – the remaining portion of non-recurring items, which cannot be related to the face of the income statement and have not been shown by Thomson Reuters as Unusual Expense (Income) [[SUIE](#)], Gain (Loss) on Sale of Assets [[NGLA](#)] or Amortization of Acquisition Costs, Supplemental [[VAMA](#)]. These items are further delineated into:
 - (Gain) Loss on Sale of Assets, Supplemental [[VGLA](#)]
 - Impairment-Assets Held for Sale, Supplemental [[VIAS](#)]
 - Impairment-Assets Held for Use, Supplemental [[VIAU](#)]
 - Litigation Charge, Supplemental [[VLIT](#)]
 - Purchased R&D Written-Off, Supplemental [[VRDW](#)]
 - Restructuring Charge, Supplemental [[VRES](#)]
 - Other Unusual Expense (Income), Supplemental [[VUIE](#)]

For banks:

- Other Unusual Income [[NUII](#)]
- Restructuring Charge [[NRES](#)]
- Litigation Expense [[NLIT](#)]
- Other Unusual Expense [[NUIE](#)]
- Amortization of Acquisition Costs [[NAMA](#)]
- Non-Recurring Items, Total [[SUIT](#)], delineated into the same items as for Industrial, Insurance and Utility companies

Total Extraordinary Items [[STXI](#)] are further broken down into the following components:

- Discontinued Operations [[XIDO](#)]
- Accounting Change [[XACG](#)]
- Extraordinary Item [[XTRA](#)] – used only for after-tax items
- Tax on Extraordinary Items [[XSIT](#)] – used only for after-tax items

The following items are treated by Thomson Reuters as recurring items and are not included in special, unusual or extraordinary items (please check the definition of Total Special Items [[STS1](#)] for details):

- Changes in provisions
- Unrealized gains and losses on the fair value change of investments
- Hedging gains and losses

Net Income and Earnings per Share

Thomson Reuters provides a number of items presenting different versions of a company's net income, as well as a number of related earnings per share items. The table below presents a comparison of most important Chart of Accounts (COA) Codes. For details, please check the definitions of respective items.

| | | EARNINGS | EARNINGS PER SHARE | |
|----------------------------------|---|---|----------------------------------|---|
| Chart of Accounts (COA) Code | | Description | Chart of Accounts (COA) Code | |
| <u>FIBT</u> | Net Income Before Taxes | Total revenues reduced by total expenses, before taxes on net income and all after-tax adjustments | | |
| <u>TIAT</u> | Net Income After Taxes | Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income | | |
| <u>NIBX</u> | Net Income Before Extraordinary Items | Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income | | |
| <u>NINC</u> | Income Incl Extra Before Distributions | Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income | | |
| <u>CIAC</u> | Income Available to Common Excl. Extraordinary Items | Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income | <u>SBBF/GBBF</u> | Basic EPS Excluding Extraordinary Items |
| <u>XNIC</u> | Income Available to Common Stocks Incl. Extraordinary Items | Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income | <u>SBAI/GBAI</u> | Basic EPS Including Extraordinary Items |
| | | Diluted Net Income [<u>SDNI/GDNI</u>] less Total Extraordinary Items [<u>STXI</u>] | <u>SDBF/GDBF</u> | Diluted EPS Excluding Extraordinary Items |
| <u>SDNI/GDNI</u> | Diluted Net Income | Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment | <u>SDAI/GDAI</u> | Diluted EPS Including Extraordinary Items |
| <u>VPTI</u> | Normalized Income Before Taxes | Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items | | |
| <u>VIAT</u> | Normalized Income After Taxes | Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income | | |

| | | | | |
|----------------------|---------------------------------------|---|----------------------|------------------------|
| VIAC | Normalized Income Available to Common | Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income | VBES | Basic Normalized EPS |
| | | Normalized Income Available to Common [VIAC] plus Dilution Adjustment [SDAJ/GDAJ] | VDES | Diluted Normalized EPS |
| | | As reported headline earnings per share reported by UK and South African companies; DVFA/SG/ÖVFA earnings per share as reported by German and Austrian companies | VEPS | Supplemental EPS |
| VRNI | Reported Net Income After Tax (当期純利益) | As-reported net income after taxes reported by Japanese companies – 当期純利益 | | |
| | | Basic earnings per share as reported by Japanese companies (1 株当たり純利益) | VRBE | Reported Basic EPS |
| | | Diluted earnings per share as reported by Japanese companies (潜在株式調整後 1 株当たり純利益) | VRDE | Reported Diluted EPS |

Short-Term Investments, Cash and Cash Equivalents

The Chart of Accounts (COA) code for total short-term investments, including cash and equivalents, is Cash and Short-Term Investments [[SCSI](#)]. This item is further delineated into components:

- Cash [[ACSH](#)] – used when cash is shown separately
- Cash & Equivalents [[ACAE](#)]:
 - When cash and equivalents are shown separately, it is used only for cash equivalents, while cash is coded as ACSH.
 - When the two are not delineated separately, it is used for a combination of cash and equivalents.
- Short-Term Investments [[ASTI](#)]
 - When cash and equivalents are presented separately, this item is used only for short-term investments other than cash and cash equivalents, while cash and equivalents are coded as ACAE and/or ACSH.
 - When cash, cash equivalents and short-term investments are not delineated separately, this item is used for a combination of these items.

Total Debt

Total Debt [[STLD](#)] represents the value of interest-bearing liabilities. It is calculated as the sum of the following components:

For Industrial, Insurance, and Utility companies:

- Notes Payable/Short-Term Debt [[LSTD](#)]

- Current Portion of Long-Term Debt/Capital Leases [[LCLD](#)]
- Total Long-Term Debt [[LTTD](#)], further delineated into:
 - Long-Term Debt [[LLTD](#)]
 - Capital Lease Obligations [[LCLO](#)]

For banks:

- Total Deposits [[LDBT](#)], further delineated into the sum of:
 - Non-Interest Bearing Deposits [[LNID](#)]
 - Interest-Bearing Deposits [[LIBD](#)]
 - Other Deposits [[LODP](#)]
- Total Short-Term Borrowings [[LSTB](#)], representing the sum of:
 - Commercial Paper [[LCPR](#)]
 - Federal Funds Purchased/Securities Sold Under Repurchase Agreement [[LFPP](#)]
 - Other Short-Term Borrowings [[LOTB](#)]
- Current Portion of Long-Term Debt/Capital Leases [[LCLD](#)]
- Total Long-Term Debt [[LTTD](#)], further delineated into:
 - Long-Term Debt [[LLTD](#)]
 - Capital Lease Obligations [[LCLO](#)]
- Other Interest-Bearing Liabilities, Total [[SOBL](#)], further delineated into:
 - FHLB Advances [[LFLB](#)]
 - Acceptances Outstanding [[LACC](#)]
 - Other Interest-Bearing Liabilities [[LOBL](#)]

Total debt includes the following items:

- Bonds, debentures, bank borrowings, notes payable, mortgage loans, senior debt, subordinated notes, bills of exchange
- Interest-bearing financial liabilities (except derivatives)
- Obligations bearing implied interest, such as reverse repurchase (repo) liabilities
- The portion of hybrid debt presented within liabilities
- Any other interest-bearing liabilities
- Obligations arising from Islamic debt

The following items are excluded from total debt:

- Non-interest bearing financial liabilities, including debt, loan or credit obligations that do not bear interest
- Any other non-interest bearing borrowings and advances
- The portion of hybrid debt presented within the shareholders' equity

Total Debt [[STLD](#)] also excludes derivative liabilities. Clients who wish to include those in total debt are advised to calculate the value using supplemental items:

- Current Derivative Liabilities - Hedging, Supplemental [[VCDV](#)]
- Current Derivative Liabilities - Speculative/Trading, Supplemental [[VDSC](#)]
- Non-Current Derivative Liabilities - Hedging, Supplemental [[VDVL](#)]
- Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [[VDSN](#)]).

It is possible to check the value of debt and financial lease obligations that relate exclusively to the financing arm of a production company, which are presented in footnotes:

- Short Term Debt Financial Sector, Supplemental [[VFSD](#)]
- Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [[VFCD](#)]
- Long Term Debt Financial Sector, Supplemental [[VFLD](#)]
- Capital Lease Obligations Financial Sector, Supplemental [[VFCL](#)])

Net Debt

Net Debt [[SNTD](#)] is calculated as the sum of:

- Total Debt [[STLD](#)]
- Redeemable Preferred Stock [[SRPR](#)]
- Preferred Stock – Non Redeemable, Net [[SPRS](#)]
- Minority Interest [[LMIN](#)]

less Cash and Short-Term Investments [[SCSI](#)], further delineated into:

- Cash [[ACSH](#)]
- Cash & Equivalents [[ACAE](#)]
- Short-Term Investments [[ASTI](#)]

Debt and Lease Maturities

The maturities of long-term debt liabilities, capitalized leases and operating leases are available in supplemental footnotes in the balance sheet. For details, please check the following definitions:

- [Long-term debt maturities](#)
- [Capitalized lease maturities](#)
- [Operating lease maturities](#)

Derivative Liabilities

Thomson Reuters provides supplemental footnotes in the balance sheet where we collect the value of obligations from derivative instruments. These obligations are segregated into hedging and speculative derivatives. For details, please check the definitions of the following items:

- Current Derivative Liabilities - Hedging, Supplemental [[VCDV](#)]
- Current Derivative Liabilities - Speculative/Trading, Supplemental [[VDSC](#)]
- Non-Current Derivative Liabilities - Hedging, Supplemental [[VDVL](#)]

- Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [[VDSN](#)]

Total Liabilities vs. Minority Interest

Total Liabilities [[LTLL](#)] presented by Thomson Reuters include any minority interests, which are coded on the face of the balance sheet as Minority Interest [[LMIN](#)].

In addition, we present footnote items that enable to distinguish between minority interests that are reported within or outside the equity:

- Minority Interest – Redeemable [[VMIR](#)] – for non-controlling interests that have redemption features and are reported outside of the equity;
- Minority Interest – Non-Redeemable [[VMNR](#)] – for non-controlling interests that do not have redemption features and thus are reported within the equity.

Total liabilities excluding minority interests can be calculated as:

- Total Liabilities [[LTLL](#)]
- less Minority Interest – Non-Redeemable [[VMNR](#)].

Total Equity vs. Minority Interest

Thomson Reuters presents two versions of total shareholders' equity:

- Total equity excluding minority interests (available to the shareholders of the parent company) is shown on the face of the balance sheet as Total Equity [[QTE](#)].
- Total equity including minority interests is shown as a supplemental footnote – Total Equity & Minority Interest [[QTLL](#)], which is calculated as the sum of:
 - Total Equity [[QTE](#)]
 - and Minority Interest – Non-Redeemable [[VMNR](#)]

Capital Change Adjustment Factors

Company shares occasionally undergo capital changes, such as stock splits, stock consolidations, rights issues, or stock dividends. In these cases, Thomson Reuters presents all share and per-share data across the history on a comparable basis. We apply an adjustment factor on and prior to the event's entitlement date. Thus, after capital change events, historic share and per-share data differ from originally reported values, and are multiplied or divided by an adjustment factor.

If a company underwent a series of capital change events, we multiply or divide historic data by cumulative adjustment factors, in order to present the effects of all capital changes.

Identification of Segments

When collecting business segment information, Thomson Reuters will assign each business segment with NAICS (North American Industry Classification System) codes. In the event that a business segment includes multiple businesses, all applicable NAICS codes are assigned to that segment.

When collecting geographic segment information, Thomson Reuters will assign each segment with country and region codes. In the event that a geographic segment includes multiple countries or regions, all applicable country and region codes are assigned to that segment.

Although a company may voluntarily disclose additional financial information beyond items required by reporting regulations, these items are independent of each other and the relationship between them may not be clear. Due to the independent nature of each item, reconciliation between items is not always achieved, although most items can be reconciled to their equivalents in the main financial statements. Financial items included in the Thomson Reuters segment database are as reported by the company and definitions may vary from company to company.

Chart of Accounts (COA) codes used in business and geographic segments represent a separate list of codes whose definitions may differ from the definitions of codes used in the three main financial statements. For example, code EDEP is used for depreciation in the income statement, while in business and geographic segments it is used for depreciation and/or amortization. For clarity, please check [the definitions of segment codes](#).

Business Segments

A business segment is identified as a component of an enterprise that (a) provides a single product or service, or a group of related products and services, that (b) is subject to risks and returns that are different from those of other business segments [IAS 14.9]. Reportable business segments are defined by the company, and should generally remain consistent year-over-year in terms of the segregation of their businesses into segments – in the absence of any major change in business operations.

In addition to the list of business segments, segment presentations may include reconciliations to the total values in the main financial statements. These reconciliations include:

- [A1] Inter-company Eliminations
- [A2] Corporate Expenses/Others
- [A3] Others

Note that [A3] Others is used for segments typically described as 'Other' or 'The rest of the business.' The segment [A3] Others is used when no clear definition of a segment's businesses is provided. [A3] Others can be inclusive of all the rest of the company's businesses, where the sum of the segments is insignificant in terms of its weight in comparison to the segments specifically identified. [A3] Others is not identified with any specific NAICS code.

It is not uncommon to find quantitative non-financial information, such as the number of employees. However, non-financial information is not included in the Thomson Reuters segment database, the exception being Employees [METL].

For companies that operate only in a single business segment, they will still be assigned up to 10 NAICS codes to describe the industry they operate in on the company level. Hence, the segment equivalent information can be found in the main financial statements (the income statement, the balance sheet, and the cash flow statement).

Geographic Segments

A Geographic segment is defined as a component of an enterprise that (a) provides products and services within a particular economic environment, and (b) is subject to risks and returns that are different from those of components operating in other economic environments [IAS 14.9]. Reportable geographic segments are defined by the company, and should generally remain consistent year-over-year in terms of the segregation of their businesses into geographic segments- in the absence of any major change in business operations.

In addition to the list of geographic segments, segment presentations may include reconciliations to the total values in the main financial statements. These reconciliations include:

- Other Foreign
- Inter-Company Eliminations
- Corporate Expenses/Others

The segment Other Foreign is used when no clear definition of a segment's geographic locations is provided. Other Foreign is not identified with any specific country or region code.

Chapter 3 Company-Specific and Standardized Data

Reuters financials are available in two primary views: Company-Specific and Standardized.

The Company Specific view allows users to see company financials at the most granular level, in a format specific to each company. Thus, if a company reports a few lines of revenue on its income statement, they are captured and displayed on the Company-Specific view, each with the item description provided by the company. This allows Thomson Reuters to preserve details provided by a company on its financial statements. These details allow a user to perform a complete bottom-up analysis of a company, and allow easy reconciliation with source documents.

The Standardized view allows users to easily compare values across companies. As detailed in the sections below, the standardization process begins with Company Specific data and aggregates like items. While this allows for easy comparability, this methodology also allows the user to easily trace back to the components of each Standardized item.

Company-Specific Data

Thomson Reuters collects as-reported data, which means that, in general, no adjustments are made to the actual values reported by companies. This is done to remain consistent with Thomson Reuters' overall philosophy of easy reconciliation to source documents. Thus, a minimal number of adjustments are made to company reported financial figures. This is in contrast to other major data vendors that standardize all data to fit strict formats, which may require a large number of adjustments to company-reported values.

Standardizing the Data

COA Codes

Chart of Accounts (COA) codes are utilized across Reuters Fundamentals, in Company-Specific Financials, Standardized Financials and Business and Geographic Segments. Thomson Reuters collects and stores line items reported by a company directly on the income statement, balance sheet and statement of cash flows, or within business and geographic segments. Each line item is assigned to one of Chart of Accounts (COA) codes.

Standardization Process

All line items collected by Thomson Reuters are displayed in the Company-Specific Financials view. Thus, if a company reports two lines of revenue, both are displayed within Company-Specific Financials. Each of these line items is assigned a Chart of Accounts (COA code) as described above.

In the below example, Ryanair Holdings PLC reports two revenue items: scheduled revenues, and ancillary revenues. Both these line items are assigned to the same COA code (Net Sales [RNTS]).

| | | |
|--|-----------|------------------|
| Operating revenues | | |
| Scheduled revenues | 17 | 3,789.5 |
| Ancillary revenues..... | 17 | 1,247.2 |
| Total operating revenues – continuing operations..... | 17 | 5,036.7 |
| Operating expenses | | |
| Fuel and oil..... | | (2,013.1) |
| Airport and handling charges | | (617.2) |
| Route charges | | (522.0) |
| Staff costs | 18 | (463.6) |
| Depreciation | 2 | (351.8) |
| Marketing, distribution and other | | (192.8) |
| Maintenance, materials and repairs | | (116.1) |
| Aircraft rentals..... | | (101.5) |
| Total operating expenses..... | | (4,378.1) |

| Line Description As Reported by Company | Assigned COA Code | Description in STD Financials |
|---|-------------------|-------------------------------|
| Scheduled Revenues | RNTS | Revenue |
| Ancillary Revenues | RNTS | Revenue |
| Fuel and Oil | ECOR | Cost of Revenue |
| Airport and Handling Charges | ECOR | Cost of Revenue |
| Maintenance, Materials and Repairs | ECOR | Cost of Revenue |
| Route Charges | ECOR | Cost of Revenue |

In the standardized display, each COA code appears only once. Thus displays for all airline companies show only one Net Sales item – for the above example the two company-specific line items would be aggregated to give a single standardized line item. This helps create a more standard display across various companies, and allows for easier cross-company comparison.

Note: Mapping from Company-Specific to Standardized financials only involves grouping like items together. It is therefore always easy to reconcile Thomson Reuters Standardized Financials with the source documents.

Navigating Between Standardized and Company-Specific Data

The method described above for standardizing data allows for easy viewing of each standardized item's company-specific counterparts. For instance, in the example above, a user seeing the standardized item Cost of Revenue [ECOR] may wish to see this item's company-specific components.

In order to check the company-specific components of a standardized item, please click on the value in the Standardized view. A pop-up screen will appear, containing all components rolling up to the standardized item.

INCOME STATEMENT ▾ **Industry - Annual Standardised in Millions of Euros**

Filed In Ireland (RYA) ▾ Period Annual ▾ View Standardised

| | | | |
|--|----------------|--|----------------|
| | | 2014 | |
| Period End Date | | 31-Mar-2014 | |
| Statement Date | | 31-Mar-2014 | |
| Reporting Unit | | Millions | |
| Reporting Currency | | Euro | |
| Consolidated | | Yes | |
| Auditor Name | | KPMG | |
| Auditor Opinion | | Unqualified | |
| Accounting Standard | | International Financial Reporting Stand. | |
| - Revenue | | 5,036.7 | |
| Net Sales | | 5,036.7 | |
| Total Revenue | | 5,036.7 | |
| - Cost of Revenue, Total | | 3,268.4 | |
| Cost of Revenue | | 3,268.4 | |
| Gross Profit | | 1,768.3 | |
| - Revenue | 5,036.7 | 4,884.0 | 4,390.2 |
| Net Sales | 5,036.7 | 4,884.0 | 4,390.2 |
| Total Revenue | 5,036.7 | 4,884.0 | 4,390.2 |
| - Cost of Revenue, Total | 3,268.4 | 3,104.5 | 2,712.1 |
| Cost of Revenue | 3,268.4 | 3,104.5 | 2,712.1 |
| Gross Profit | 1,768.3 | | |
| - Selling/General/Admin. Expenses, Total | 757.9 | | |
| Selling/General/Administrative Expense | 294.3 | | |
| Labor & Related Expense | 463.6 | | |
| + Depreciation/Amortization | 351.8 | | |
| - Unusual Expense (Income) | | | |
| Impairment-Assets Held for Sale | | | |

Cost of Revenue (Mar-14)

| Field | Source |
|----------------------------------|-----------------------|
| - Cost of Revenue | 3,268.40 Standardized |
| Fuel and oil | 2,013.10 ARS |
| Maintenance, materials & repairs | 116.10 ARS |
| Route charges | 522.00 ARS |
| Airport and handling charges | 617.20 ARS |

The same items can be found in the Company-Specific view, under code Cost of Revenue [ECOR]:

INCOME STATEMENT ▾ **Industry - Annual As Reported in Millions of Euros**

Filed In Ireland (RYA) ▾ Period Annual ▾ View As Reported

| | | |
|-------------|----------------------------------|----------------|
| | | 2014 |
| COA | | |
| RNTS | Scheduled Revenues | 3,789.5 |
| RNTS | Ancillary revenues | 1,247.2 |
| RTLR | Total Revenue | 5,036.7 |
| ELAR | Staff costs | 463.6 |
| EDEP | Depreciation | 351.8 |
| ECOR | Fuel and oil | 2,013.1 |
| ECOR | Maintenance, materials & repairs | 116.1 |
| ESGA | Aircraft rentals | 101.5 |
| ECOR | Route charges | 522.0 |
| ECOR | Airport and handling charges | 617.2 |
| ESGA | Marketing, distribution & other | 192.8 |
| ETOE | Total Operating Expense | 4,378.1 |

Chapter 4 Standardized Item Definitions

This section provides detailed definitions of each of the Chart of Accounts (COA) codes used in creating Thomson Reuters Standardized Financials. As described in Chapter 3, *Company-Specific and Standardized Data*, these codes are used during data collection to tag Company Specific Financials, and then are used to automatically generate Standardized Financials.

COA codes are listed in two ways:

- [By Statement Layout and Industry Template](#)

A list of COA codes in a table format, in the order in which they would appear in financial statement presentations, indicating the relevant industry types for each code. The definitions in this *Glossary* are also laid out in this order.

- [By Alphabetical Order](#)

A list of standardized items in the alphabetical order.

Each definition follows a general structure which includes:

| Component | Description |
|------------------------|--|
| COA Name | A descriptive label for each Chart of Accounts code used in the Thomson Reuters Standardized Financials. For example: Net Sales |
| COA Code | A four- to six-letter Chart of Accounts code that uniquely identifies each item. For example: RNTS |
| Eikon for Office Field | The name of a Thomson Reuters Eikon for Microsoft Office item, available in Thomson Reuters Eikon Excel and in Thomson Reuters Eikon screeners, which is the equivalent of a given COA code. For example: TR.NetSales |
| Units | The standard unit in which the data is stored. For example: Millions |

| Component | Description | | |
|--------------------|---|----------|---|
| | Item | Polarity | Description |
| Polarity | The standard polarity of an item: | | |
| | Income statement item | Positive | Income shown as a positive value, cost shown as a negative value |
| | | Negative | Income shown as a negative value, cost shown as a positive value |
| | Asset | Positive | Asset shown as a positive value, item reducing the value of an asset shown as a negative value |
| | | Negative | Asset shown as a negative value, item reducing the value of an asset shown as a positive value |
| | Liability and Equity | Positive | Liability shown as a positive value, item reducing the value of a liability shown as a negative value |
| | | Negative | Liability shown as a negative value, item reducing the value of a liability shown as a positive value |
| | Cash flow item | Positive | Inflow shown as a positive value, outflow shown as a negative value (in the indirect cash flow format, adjustments to net income are shown with as reported signs, i.e. positive values indicating reversed costs as a positive value, and negative values indicating reversed income as a negative value) |
| | | Negative | Inflow shown as a negative value, outflow shown as a positive value |
| | Number | Positive | Positive number shown as positive, negative number as negative |
| | | Negative | Positive number shown as negative, negative number as positive |
| Annual History | The first use of the relevant item in the database, in annual accounts. As Thomson Reuters has continued to build the detail available to clients, new COA codes have been added to the structure over time. Therefore some codes (such as Rental Expense, Supplemental, introduced in 2001) do not have the same history as the majority of the codes (such as Net Sales, introduced in 1983). | | |
| Quarterly History | The first use of the relevant item in the database, in quarterly accounts. | | |
| COA Type | Industry template(s) to which each COA code is applied. | | |
| Data Type | Type of data (for example, Supplemental item) relevant to the code. | | |
| Definition | A definition of the COA code. The definition might include lists of items that are included/excluded. In general, self-evident items are not cited (for instance, the Net Sales entry does not say 'includes Net Sales' or 'excludes Interest Expense'). Rather, these lists are provided to help the user understand some of the specific Thomson Reuters methodologies used. | | |
| Definition Revised | Indicates when the definition was last revised. | | |

List of Codes by Statement Layout and Industry Template

Income Statement

| Income Statement | | | | | |
|--------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>RNTS</u> | Net Sales | ✓ | | | |
| <u>RREV</u> | Gross Revenue | ✓ | | | |
| <u>RSRT</u> | Sales Returns and Allowances | ✓ | | | |
| <u>REXT</u> | Excise Tax Payments | ✓ | | | ✓ |
| <u>REOP</u> | Electric Operations | | | | ✓ |
| <u>RGOP</u> | Gas Operations | | | | ✓ |
| <u>RWAT</u> | Water Operations | | | | ✓ |
| <u>RSOP</u> | Steam Operations | | | | ✓ |
| <u>ROUR</u> | Other Utility Revenue | | | | ✓ |
| <u>SREV</u> | Revenue | ✓ | | | ✓ |
| <u>RPRW</u> | Gross Premiums Written | | | ✓ | |
| <u>RPRE</u> | Net Premiums Earned | | | ✓ | |
| <u>ROIIR</u> | Other Insurance Revenue | | | ✓ | |
| <u>RRII</u> | Reinsurance - Income | | | ✓ | |
| <u>SPRE</u> | Total Premiums Earned | | | ✓ | |
| <u>RNII</u> | Net Investment Income | | | ✓ | |
| <u>RRGL</u> | Realized & Unrealized Gains (Losses) | | | ✓ | |
| <u>RFLI</u> | Interest & Fees on Loans | | ✓ | | |
| <u>RISI</u> | Interest & Dividends on Investment Securities | | ✓ | | |
| <u>RFFS</u> | Federal Funds Sold/Securities Purchased Under Resale Agreement | | ✓ | | |
| <u>RDPT</u> | Interest on Deposits | | ✓ | | |

| Income Statement | | | | | |
|--------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>ROII</u> | Other Interest Income | | ✓ | | |
| <u>RNBI</u> | Other Non-Bank Income | | ✓ | | |
| <u>RTAI</u> | Trading Account Interest | | ✓ | | |
| <u>SIIB</u> | Interest Income, Bank | | ✓ | | |
| <u>RNUR</u> | Other Non-Utility Revenue | | | | ✓ |
| <u>RNIR</u> | Other Non-Insurance Revenue | | | ✓ | |
| <u>RINT</u> | Interest Income, Non-Bank | ✓ | | ✓ | ✓ |
| <u>RORE</u> | Other Revenue | ✓ | | | |
| <u>SORE</u> | Other Revenue, Total | ✓ | | ✓ | ✓ |
| <u>RTL</u> | Total Revenue | ✓ | | ✓ | ✓ |
| <u>EPPR</u> | Purchased Power | | | | ✓ |
| <u>EFPR</u> | Fuel Purchased for Resale | | | | ✓ |
| <u>ECOR</u> | Cost of Revenue | ✓ | | | ✓ |
| <u>EEXT</u> | Excise Taxes Payments | ✓ | | | ✓ |
| <u>SCOR</u> | Cost of Revenue, Total | ✓ | | | ✓ |
| <u>SGRP</u> | Gross Profit | ✓ | | | |
| <u>EFEX</u> | Fuel Expense | | | | ✓ |
| <u>EDOE</u> | Operations & Maintenance | | | | ✓ |
| <u>EIOD</u> | Interest on Deposit | | ✓ | | |
| <u>EIOB</u> | Interest on Other Borrowings | | ✓ | | |
| <u>EFFS</u> | Federal Funds Purchased/Securities Sold Under Repurchase Agreement | | ✓ | | |
| <u>STIE</u> | Total Interest Expense | | ✓ | | |
| <u>ENII</u> | Net Interest Income | | ✓ | | |
| <u>ELLP</u> | Loan Loss Provision | | ✓ | | |
| <u>SIAP</u> | Net Interest Inc. After Loan Loss Prov. | | ✓ | | |
| <u>ELBA</u> | Losses, Benefits, and Adjustments | | | ✓ | |

| Income Statement | | | | | |
|--------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>EUAC</u> | Underwriting & Commissions | | | ✓ | |
| <u>ERII</u> | Reinsurance - Expense | | | ✓ | |
| <u>SLBA</u> | Losses, Benefits, and Adjustments, Total | | | ✓ | |
| <u>EPAC</u> | Amortization of Policy Acquisition Costs | | | ✓ | |
| <u>ESGA</u> | Selling/General/Administrative Expense | ✓ | | ✓ | ✓ |
| <u>ELAR</u> | Labor & Related Expense | ✓ | | ✓ | ✓ |
| <u>EADV</u> | Advertising Expense | ✓ | | ✓ | ✓ |
| <u>SSGA</u> | Selling/General/Admin. Expenses, Total | ✓ | | ✓ | ✓ |
| <u>ERAD</u> | Research & Development | ✓ | | | ✓ |
| <u>EDEP</u> | Depreciation | ✓ | | ✓ | ✓ |
| <u>EAMI</u> | Amortization of Intangibles | ✓ | | ✓ | ✓ |
| <u>EAMA</u> | Amortization of Acquisition Costs | ✓ | | ✓ | ✓ |
| <u>SDPR</u> | Depreciation/Amortization | ✓ | | ✓ | ✓ |
| <u>EIEX</u> | Interest Expense – Operating | ✓ | | ✓ | ✓ |
| <u>ECAP</u> | Interest Capitalized – Operating | ✓ | | ✓ | ✓ |
| <u>SIEO</u> | Interest Expense, Net – Operating | ✓ | | ✓ | ✓ |
| <u>EIIN</u> | Interest Income – Operating | ✓ | | | ✓ |
| <u>EINV</u> | Investment Income – Operating | ✓ | | | ✓ |
| <u>SIIO</u> | Interest/Investment Income – Operating | ✓ | | | ✓ |
| <u>EINN</u> | Interest Expense(Income) - Net Operating | ✓ | | ✓ | ✓ |
| <u>SINN</u> | Interest Expense (Income), Net - Operating, Total | ✓ | | ✓ | ✓ |
| <u>ERDW</u> | Purchased R&D Written-Off | ✓ | | | ✓ |
| <u>ERES</u> | Restructuring Charge | ✓ | | ✓ | ✓ |
| <u>ELIT</u> | Litigation | ✓ | | ✓ | ✓ |
| <u>EIAU</u> | Impairment-Assets Held for Use | ✓ | | ✓ | ✓ |
| <u>EIAS</u> | Impairment-Assets Held for Sale | ✓ | | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>EGLA</u> | Loss(Gain) on Sale of Assets – Operating | ✓ | | | |
| <u>EUIE</u> | Other Unusual Expense (Income) | ✓ | | ✓ | ✓ |
| SUIE | Unusual Expense (Income) | ✓ | | ✓ | ✓ |
| <u>EFCA</u> | Foreign Currency Translation Adjustment | ✓ | | | |
| <u>EUGL</u> | Unrealized Losses (Gains) | ✓ | | | |
| <u>EAML</u> | Minimum Pension Liability Adjustment | ✓ | | | |
| <u>EPOT</u> | Property & Other Taxes | | | | ✓ |
| <u>EOOE</u> | Other Operating Expense | ✓ | | ✓ | ✓ |
| <u>EONT</u> | Other, Net | ✓ | | | |
| SOOE | Other Operating Expenses, Total | ✓ | | ✓ | ✓ |
| ETOE | Total Operating Expense | ✓ | | ✓ | ✓ |
| SOPI | Operating Income | ✓ | | ✓ | ✓ |
| <u>NIEN</u> | Interest Expense - Non-Operating | ✓ | | ✓ | ✓ |
| <u>NCIN</u> | Interest Capitalized - Non-Operating | ✓ | | ✓ | ✓ |
| SIEN | Interest Expense, Net Non-Operating | ✓ | | ✓ | ✓ |
| <u>NIIN</u> | Interest Income - Non-Operating | ✓ | | ✓ | ✓ |
| <u>NINV</u> | Investment Income - Non-Operating | ✓ | | ✓ | ✓ |
| SIIN | Interest/Invest Income - Non-Operating | ✓ | | ✓ | ✓ |
| <u>NINN</u> | Interest Income(Exp), Net Non-Operating | ✓ | | ✓ | ✓ |
| SNIN | Interest Income (Exp), Net- Non-Operating, Total | ✓ | | ✓ | ✓ |
| <u>NGLA</u> | Gain (Loss) on Sale of Assets | ✓ | | ✓ | ✓ |
| <u>NAFC</u> | Allowance for Funds Used During Construction | | | | ✓ |
| <u>NFCA</u> | Foreign Currency Translation Adjustment | ✓ | | ✓ | ✓ |
| <u>NUGL</u> | Unrealized Gains (Losses) | ✓ | | ✓ | ✓ |
| <u>NAML</u> | Minimum Pension Liability Adjustment | ✓ | | ✓ | ✓ |
| <u>NONT</u> | Other Non-Operating Income (Expense) | ✓ | | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>SONT</u> | Other, Net | ✓ | | ✓ | ✓ |
| <u>NFAC</u> | Fees & Commissions from Operations | | ✓ | | |
| <u>NSAC</u> | Comm./Fees from Securities Activities | | ✓ | | |
| <u>NICF</u> | Insurance Commissions, Fees & Premiums | | ✓ | | |
| <u>NCCF</u> | Credit Card Fees | | ✓ | | |
| <u>NOCS</u> | Fees for Other Customer Services | | ✓ | | |
| <u>NREG</u> | Real Estate Operation Gain | | ✓ | | |
| <u>NDTA</u> | Dealer Trading Account Profit | | ✓ | | |
| <u>NSGL</u> | Investment Securities Gains | | ✓ | | |
| <u>NFCI</u> | Foreign Currency Gains | | ✓ | | |
| <u>NUGG</u> | Unrealized Gains | | ✓ | | |
| <u>NPLG</u> | Minimum Pension Liability Gain | | ✓ | | |
| <u>NUII</u> | Other Unusual Income | | ✓ | | |
| <u>NORU</u> | Other Revenue | | ✓ | | |
| <u>SNII/NTNI</u> | Non-Interest Income, Bank | | ✓ | | |
| <u>NLAR</u> | Labor & Related Expenses | | ✓ | | |
| <u>NDEP</u> | Depreciation Expense | | ✓ | | |
| <u>NAMI</u> | Amortization of Intangibles | | ✓ | | |
| <u>NAMA</u> | Amortization of Acquisition Costs | | ✓ | | |
| <u>NORE</u> | Real Estate Operation Expense | | ✓ | | |
| <u>NDTL</u> | Dealer Trading Account Loss | | ✓ | | |
| <u>NSLL</u> | Investment Securities Losses | | ✓ | | |
| <u>NFCL</u> | Foreign Currency Losses | | ✓ | | |
| <u>NUNL</u> | Unrealized Losses | | ✓ | | |
| <u>NPLL</u> | Minimum Pension Liability Loss | | ✓ | | |
| <u>NLIT</u> | Litigation Expense | | ✓ | | |

| Income Statement | | | | | |
|-------------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>NUIE</u> | Other Unusual Expense | | ✓ | | |
| <u>NRES</u> | Restructuring Charge | | ✓ | | |
| <u>NOEX</u> | Other Expense | | ✓ | | |
| <u>SNIE/NTNE</u> | Non-Interest Expense, Bank | | ✓ | | |
| <u>EIBT</u> | Net Income Before Taxes | ✓ | ✓ | ✓ | ✓ |
| <u>TTAX</u> | Provision for Income Taxes | ✓ | ✓ | ✓ | ✓ |
| <u>TIAT</u> | Net Income After Taxes | ✓ | ✓ | ✓ | ✓ |
| <u>CMIN</u> | Minority Interest | ✓ | ✓ | ✓ | ✓ |
| <u>CEIA</u> | Equity In Affiliates | ✓ | ✓ | ✓ | ✓ |
| <u>CGAP</u> | U.S. GAAP Adjustment | ✓ | ✓ | ✓ | ✓ |
| <u>NIBX</u> | Net Income Before Extra. Items | ✓ | ✓ | ✓ | ✓ |
| <u>XACG</u> | Accounting Change | ✓ | ✓ | ✓ | ✓ |
| <u>XIDO</u> | Discontinued Operations | ✓ | ✓ | ✓ | ✓ |
| <u>XTRA</u> | Extraordinary Item | ✓ | ✓ | ✓ | ✓ |
| <u>XSIT</u> | Tax on Extraordinary Items | ✓ | ✓ | ✓ | ✓ |
| <u>STXI</u> | Total Extraordinary Items | ✓ | ✓ | ✓ | ✓ |
| <u>NINC</u> | Income Incl Extra Before Distributions | ✓ | ✓ | ✓ | ✓ |
| <u>CPRD</u> | Preferred Dividends | ✓ | ✓ | ✓ | ✓ |
| <u>CGPD</u> | General Partners' Distributions | ✓ | ✓ | ✓ | ✓ |
| <u>CMEA</u> | Miscellaneous Earnings Adjustment | ✓ | ✓ | ✓ | ✓ |
| <u>CPFA</u> | Pro Forma Adjustment | ✓ | ✓ | ✓ | ✓ |
| <u>CPIA</u> | Interest Adjustment – Primary EPS | ✓ | ✓ | ✓ | ✓ |
| <u>SANI</u> | Total Adjustments to Net Income | ✓ | ✓ | ✓ | ✓ |
| <u>CIAC</u> | Income Available to Com Excl ExtraOrd | ✓ | ✓ | ✓ | ✓ |
| <u>XNIC</u> | Income Available to Com Incl ExtraOrd | ✓ | ✓ | ✓ | ✓ |
| <u>SBAS/GBAS</u> | Basic Weighted Average Shares | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| SBBF/GBBF | Basic EPS Excluding Extraordinary Items | ✓ | ✓ | ✓ | ✓ |
| SBAI/GBAI | Basic EPS Including Extraordinary Items | ✓ | ✓ | ✓ | ✓ |
| SDAJ/GDAJ | Dilution Adjustment | ✓ | ✓ | ✓ | ✓ |
| SDNI/GDNI | Diluted Net Income | ✓ | ✓ | ✓ | ✓ |
| SDWS/GDWS | Diluted Weighted Average Shares | ✓ | ✓ | ✓ | ✓ |
| SDBF/GDBF | Diluted EPS Excluding ExtraOrd Items | ✓ | ✓ | ✓ | ✓ |
| SDAI/GDAI | Diluted EPS Including ExtraOrd Items | ✓ | ✓ | ✓ | ✓ |
| DDPS1 | DPS – Common Stock Primary Issue | ✓ | ✓ | ✓ | ✓ |
| DDPS2 | Dividends per Share – Com Stock Issue 2 | ✓ | ✓ | ✓ | ✓ |
| DDPS3 | Dividends per Share – Com Stock Issue 3 | ✓ | ✓ | ✓ | ✓ |
| DDPS4 | Dividends per Share – Com Stock Issue 4 | ✓ | ✓ | ✓ | ✓ |
| DSPS1 | Special DPS – Common Stock Primary Issue | ✓ | ✓ | ✓ | ✓ |
| DSPS2 | Special DPS – Common Stock Issue 2 | ✓ | ✓ | ✓ | ✓ |
| DSPS3 | Special DPS – Common Stock Issue 3 | ✓ | ✓ | ✓ | ✓ |
| DSPS4 | Special DPS – Common Stock Issue 4 | ✓ | ✓ | ✓ | ✓ |
| DCGD | Gross Dividends – Common Stock | ✓ | ✓ | ✓ | ✓ |
| VGLA | (Gain) Loss on Sale of Assets, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VIAS | Impairment-Assets Held for Sale, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VIAU | Impairment-Assets Held for Use, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VLIT | Litigation Charge, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VRDW | Purchased R&D Written-Off, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VRES | Restructuring Charge, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VUIE | Other Unusual Expense (Income), Supplemental | ✓ | ✓ | ✓ | ✓ |
| SUIT | Non-Recurring Items, Total | ✓ | ✓ | ✓ | ✓ |
| STSI | Total Special Items | ✓ | ✓ | ✓ | ✓ |
| VPTI | Normalized Income Before Taxes | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| STEC | Effect of Special Items on Income Taxes | ✓ | ✓ | ✓ | ✓ |
| VITN | Income Taxes Excluding Impact of Special Items | ✓ | ✓ | ✓ | ✓ |
| VIAT | Normalized Income After Taxes | ✓ | ✓ | ✓ | ✓ |
| VIAC | Normalized Inc. Avail to Com. | ✓ | ✓ | ✓ | ✓ |
| VBES | Basic Normalized EPS | ✓ | ✓ | ✓ | ✓ |
| VDES | Diluted Normalized EPS | ✓ | ✓ | ✓ | ✓ |
| VEEV | Pro Forma Stock Compensation Expense | ✓ | ✓ | ✓ | ✓ |
| VPFI | Net Income After Stock-Based Compensation Expense | ✓ | ✓ | ✓ | ✓ |
| VPFB | Basic EPS after Stock Based Comp. Exp. | ✓ | ✓ | ✓ | ✓ |
| VPFD | Diluted EPS after Stock Based Comp. Exp. | ✓ | ✓ | ✓ | ✓ |
| VCIN | Interest Expense (Financial Operating), Supplemental | ✓ | | | ✓ |
| VRIN | Net Revenues | ✓ | | | |
| VSCP | Stock-Based Compensation, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VIEX | Interest Expense, Supplemental | ✓ | | ✓ | ✓ |
| VCAP | Interest Capitalized, Supplemental | ✓ | ✓ | ✓ | ✓ |
| HFFO | Funds From Operations – REIT | ✓ | | | |
| VDEP | Depreciation, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VAMA | Amortization of Acquisition Costs, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VAMI | Amortization of Intangibles, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VRXP | Rental Expense, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VLAR | Labor & Related Expense, Supplemental | ✓ | | | ✓ |
| VEPS | EPS, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VADV | Advertising Expense, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VEIA | Equity in Affiliates, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VMIN | Minority Interest, Supplemental | ✓ | ✓ | ✓ | ✓ |
| VRAD | Research & Development Expense, Supplemental | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VTAU</u> | Audit Fees | ✓ | ✓ | ✓ | ✓ |
| <u>VTAR</u> | Audit-Related Fees | ✓ | ✓ | ✓ | ✓ |
| <u>VTTF</u> | Tax Fees | ✓ | ✓ | ✓ | ✓ |
| <u>VTOF</u> | All Other Fees Paid to Auditor | ✓ | ✓ | ✓ | ✓ |
| <u>VRRR</u> | Reported Recurring Revenue | ✓ | ✓ | ✓ | ✓ |
| <u>VPRW</u> | Reported Net Premiums Written | ✓ | ✓ | ✓ | ✓ |
| <u>VRTR</u> | Reported Total Revenue | ✓ | ✓ | ✓ | ✓ |
| <u>VORR</u> | Reported Operating Revenue | ✓ | ✓ | ✓ | ✓ |
| <u>VCOR</u> | Reported Total Cost of Revenue | ✓ | ✓ | ✓ | ✓ |
| <u>VSGA</u> | Reported Total Sales, General & Admin. | ✓ | ✓ | ✓ | ✓ |
| <u>VGRP</u> | Reported Gross Profit | ✓ | ✓ | ✓ | ✓ |
| <u>VOPP</u> | Reported Operating Profit | ✓ | ✓ | ✓ | ✓ |
| <u>VOPR</u> | Reported Operating Profit Margin | ✓ | ✓ | ✓ | ✓ |
| <u>VRRP</u> | Reported Ordinary Profit | ✓ | ✓ | ✓ | ✓ |
| <u>VRNI</u> | Reported Net Income After Tax | ✓ | ✓ | ✓ | ✓ |
| <u>VRBE</u> | Reported Basic EPS | ✓ | ✓ | ✓ | ✓ |
| <u>VRDE</u> | Reported Diluted EPS | ✓ | ✓ | ✓ | ✓ |
| <u>VNBP</u> | Reported Net Business Profits | ✓ | ✓ | ✓ | ✓ |
| <u>ISIN</u> | Islamic Income | ✓ | | | ✓ |
| <u>ISDP</u> | Distribution to Depositors | | ✓ | | |
| <u>ISZK</u> | Zakat | ✓ | ✓ | ✓ | ✓ |
| <u>ISIT</u> | Islamic Section, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>IMBR</u> | Murabaha Income | | ✓ | ✓ | |
| <u>IMSR</u> | Musharaka Income | | ✓ | ✓ | |
| <u>IISR</u> | Istisna Income | | ✓ | ✓ | |
| <u>IMDR</u> | Mudaraba Income | | ✓ | ✓ | |

| Income Statement | | | | | |
|--------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>IJIR</u> | Ijara Income | | ✓ | ✓ | |
| <u>IWKR</u> | Wakala Income | | ✓ | ✓ | |
| <u>ISKR</u> | Sukuk Income | | ✓ | ✓ | |
| <u>IOIR</u> | Other Islamic Income | | ✓ | ✓ | |
| <u>ISRV</u> | Total Islamic Revenues, Supplemental | | ✓ | ✓ | |
| <u>SGPP</u> | Gross Margin | ✓ | | | |
| <u>SOPP</u> | Operating Margin | ✓ | | | ✓ |
| <u>SPTM</u> | Pretax Margin | ✓ | ✓ | ✓ | ✓ |
| <u>SETR</u> | Effective Tax Rate | ✓ | ✓ | ✓ | ✓ |
| <u>SNPM</u> | Net Profit Margin | ✓ | ✓ | ✓ | ✓ |
| <u>SBIT</u> | Normalized EBIT | ✓ | | | ✓ |
| <u>SBDA</u> | Normalized EBITDA | ✓ | | | ✓ |
| <u>SBTR</u> | Bank Total Revenue | | ✓ | | |
| <u>VCTD</u> | Current Tax – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VCTF</u> | Current Tax – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VCTL</u> | Current Tax – Local | ✓ | ✓ | ✓ | ✓ |
| <u>VCTO</u> | Current Tax – Other | ✓ | ✓ | ✓ | ✓ |
| <u>VCTR</u> | Current Tax – Total | ✓ | ✓ | ✓ | ✓ |
| <u>VCTC</u> | Current Tax – Total | ✓ | ✓ | ✓ | ✓ |
| <u>VDTD</u> | Deferred Tax – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VDTF</u> | Deferred Tax – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VDTL</u> | Deferred Tax – Local | ✓ | ✓ | ✓ | ✓ |
| <u>VDTO</u> | Deferred Tax – Other | ✓ | ✓ | ✓ | ✓ |
| <u>VDTR</u> | Deferred Tax – Total | ✓ | ✓ | ✓ | ✓ |
| <u>VDTC</u> | Deferred Tax – Total | ✓ | ✓ | ✓ | ✓ |
| <u>VOTD</u> | Domestic Tax – Other | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|--------------------|---------------------------------------|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VOTF</u> | Foreign Tax – Other | ✓ | ✓ | ✓ | ✓ |
| <u>VOTL</u> | Local Tax – Other | ✓ | ✓ | ✓ | ✓ |
| <u>VOTO</u> | Other Tax | ✓ | ✓ | ✓ | ✓ |
| <u>VIIT</u> | Income Tax – Total | ✓ | ✓ | ✓ | ✓ |
| <u>VTDT</u> | Domestic Tax | ✓ | ✓ | ✓ | ✓ |
| <u>VTFT</u> | Foreign Tax | ✓ | ✓ | ✓ | ✓ |
| <u>VTLT</u> | Local Tax | ✓ | ✓ | ✓ | ✓ |
| <u>VTOT</u> | Other Tax | ✓ | ✓ | ✓ | ✓ |
| <u>VIIT</u> | Income Tax by Region – Total | ✓ | ✓ | ✓ | ✓ |
| <u>VICD</u> | Interest Cost – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VDNI</u> | Net Interest Cost – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VSCD</u> | Service Cost - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VTPS</u> | Prior Service Cost – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VXPD</u> | Expected Return on Assets – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VXAG</u> | Actuarial Gains and Losses – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VXCT</u> | Curtailments & Settlements – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VXTR</u> | Transition Costs – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VXPO</u> | Other Pension, Net – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VDPP</u> | Domestic Pension Plan Expense | ✓ | ✓ | ✓ | ✓ |
| <u>VFIC</u> | Interest Cost – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VFNI</u> | Net Interest Cost – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VFSC</u> | Service Cost - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VFTP</u> | Prior Service Cost – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VFXR</u> | Expected Return on Assets – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VFYA</u> | Actuarial Gains and Losses – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VFYC</u> | Curtailments & Settlements – Foreign | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|--------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VPTC</u> | Transition Costs – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VPCF</u> | Other Pension, Net – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VFPP</u> | Foreign Pension Plan Expense | ✓ | ✓ | ✓ | ✓ |
| <u>VPIC</u> | Interest Cost – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VNIP</u> | Net Interest Cost – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VPSC</u> | Service Cost – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VXSC</u> | Prior Service Cost – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VXPA</u> | Expected Return on Assets – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VXAL</u> | Actuarial Gains and Losses – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VXCS</u> | Curtailments & Settlements – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VXTC</u> | Transition Costs – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VXPE</u> | Other Post-Retirement, Net | ✓ | ✓ | ✓ | ✓ |
| <u>VRPE</u> | Post-Retirement Plan Expense | ✓ | ✓ | ✓ | ✓ |
| <u>VDCD</u> | Defined Contribution Expense – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VDCF</u> | Defined Contribution Expense – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VDCR</u> | Defined Contribution Expense Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VTPE</u> | Total Pension Expense | ✓ | ✓ | ✓ | ✓ |
| <u>VRDD</u> | Discount Rate – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VRDF</u> | Discount Rate – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VRDM</u> | Discount Rate – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VRDO</u> | Expected Rate of Return – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VRFO</u> | Expected Rate of Return – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VRPR</u> | Expected Rate of Return – Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VRTD</u> | Compensation Rate – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VRTF</u> | Compensation Rate – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VRTP</u> | Compensation Rate – Post-Retirement | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|------------------------------------|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VRVD</u> | Pension Payment Rate – Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VRVF</u> | Pension Payment Rate – Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VISA</u> | Assumptions | ✓ | ✓ | ✓ | ✓ |
| <u>STPI</u> | Total Plan Interest Cost | ✓ | ✓ | ✓ | ✓ |
| <u>STPS</u> | Total Plan Service Cost | ✓ | ✓ | ✓ | ✓ |
| <u>STPE</u> | Total Plan Expected Return | ✓ | ✓ | ✓ | ✓ |
| <u>STPR</u> | Total Plan Other Expense | ✓ | ✓ | ✓ | ✓ |
| <u>MAIT</u> | Airlines | ✓ | ✓ | ✓ | ✓ |
| <u>MBBC</u> | EBITDAR | ✓ | ✓ | ✓ | ✓ |
| <u>MBBE</u> | Passengers, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBBG</u> | Revenue Passengers | ✓ | ✓ | ✓ | ✓ |
| <u>MBBK</u> | Enplaned Passengers | ✓ | ✓ | ✓ | ✓ |
| <u>MBBO</u> | Revenue Passenger Miles (RPM) | ✓ | ✓ | ✓ | ✓ |
| <u>MBBQ</u> | Revenue Passenger Kilometers (RPK) | ✓ | ✓ | ✓ | ✓ |
| <u>SBBQ</u> | Revenue Passenger Kilometers (RPK) | ✓ | ✓ | ✓ | ✓ |
| <u>MBDE</u> | Available Seat Miles (ASM) | ✓ | ✓ | ✓ | ✓ |
| <u>MBDG</u> | Available Seat Kilometers (ASK) | ✓ | ✓ | ✓ | ✓ |
| <u>SBDG</u> | Available Seat Kilometers (ASK) | ✓ | ✓ | ✓ | ✓ |
| <u>MBDK</u> | Load Factor - % | ✓ | ✓ | ✓ | ✓ |
| <u>MBDL</u> | Load Factor, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MBDO</u> | Revenue per ASM | ✓ | ✓ | ✓ | ✓ |
| <u>MBDP</u> | Revenue per ASM, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBDQ</u> | Revenue per ASK | ✓ | ✓ | ✓ | ✓ |
| <u>MBDR</u> | Revenue per ASK, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBDQ</u> | Revenue per ASK | ✓ | ✓ | ✓ | ✓ |
| <u>MBDZ</u> | Breakeven Load Factor -% | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MBEA</u> | Breakeven Load Factor, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MBFE</u> | Passenger Haul, Avg. Length (Miles) | ✓ | ✓ | ✓ | ✓ |
| <u>MBFF</u> | Passenger Haul, Avg. Length (MI), Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBFG</u> | Passenger Haul, Avg. Length (Kilometers) | ✓ | ✓ | ✓ | ✓ |
| <u>MBFH</u> | Passenger Haul, Avg. Length (KM), Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBFG</u> | Passenger Haul, Avg. Length (Kilometers) | ✓ | ✓ | ✓ | ✓ |
| <u>MBFK</u> | Aircraft Stage, Avg. Length (Miles) | ✓ | ✓ | ✓ | ✓ |
| <u>MBFL</u> | Aircraft Stage, Avg. Length (MI), Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBFO</u> | Aircraft Stage, Avg. Length (Kilometers) | ✓ | ✓ | ✓ | ✓ |
| <u>MBFP</u> | Aircraft Stage, Avg. Length (KM), Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBFO</u> | Aircraft Stage, Avg. Length (Kilometers) | ✓ | ✓ | ✓ | ✓ |
| <u>MBFQ</u> | Number of Trips Flown (Departures) | ✓ | ✓ | ✓ | ✓ |
| <u>MBFZ</u> | Average Passenger Fare | ✓ | ✓ | ✓ | ✓ |
| <u>MBGA</u> | Average Passenger Fare, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBHE</u> | Passenger Revenue per RPM | ✓ | ✓ | ✓ | ✓ |
| <u>MBHF</u> | Passenger Revenue per RPM, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBHG</u> | Passenger Revenue per RPK | ✓ | ✓ | ✓ | ✓ |
| <u>MBHH</u> | Passenger Revenue per RPK, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBHG</u> | Passenger Revenue per RPK | ✓ | ✓ | ✓ | ✓ |
| <u>MBHK</u> | Passenger Revenue per ASM | ✓ | ✓ | ✓ | ✓ |
| <u>MBHL</u> | Passenger Revenue per ASM, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBHO</u> | Passenger Revenue per ASK | ✓ | ✓ | ✓ | ✓ |
| <u>MBHP</u> | Passenger Revenue per ASK, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBHO</u> | Passenger Revenue per ASK | ✓ | ✓ | ✓ | ✓ |
| <u>MBHQ</u> | Operating Revenue per ASM | ✓ | ✓ | ✓ | ✓ |
| <u>MBHR</u> | Operating Revenue per ASM, Total | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MBHZ</u> | Operating Revenue per ASK | ✓ | ✓ | ✓ | ✓ |
| <u>MBIA</u> | Operating Revenue per ASK, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBHZ</u> | Operating Revenue per ASK | ✓ | ✓ | ✓ | ✓ |
| <u>MBJE</u> | Operating Expense per ASM | ✓ | ✓ | ✓ | ✓ |
| <u>MBJF</u> | Operating Expense per ASM, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBJG</u> | Operating Expense per ASK | ✓ | ✓ | ✓ | ✓ |
| <u>MBJH</u> | Operating Expense per ASK, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBJG</u> | Operating Expense per ASK | ✓ | ✓ | ✓ | ✓ |
| <u>MBJK</u> | Operating Expense per ASM, excl. Fuel | ✓ | ✓ | ✓ | ✓ |
| <u>MBJL</u> | Operat. Exp. per ASM, excl. Fuel, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBJO</u> | Operating Expense per ASK, excl. Fuel | ✓ | ✓ | ✓ | ✓ |
| <u>MBJP</u> | Operat. Exp. per ASK, excl. Fuel, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBJO</u> | Operating Expense per ASK, excl. Fuel | ✓ | ✓ | ✓ | ✓ |
| <u>MBLE</u> | Fuel Cost per Liter | ✓ | ✓ | ✓ | ✓ |
| <u>MBLF</u> | Fuel Cost per Liter, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBQJ</u> | Fuel Cost per US Gallon | ✓ | ✓ | ✓ | ✓ |
| <u>MBJR</u> | Fuel Cost per US Gallon, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MBJZ</u> | Fuel Cost per UK Gallon | ✓ | ✓ | ✓ | ✓ |
| <u>MBKA</u> | Fuel Cost per UK Gallon, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SBLE</u> | Fuel Cost per Liter | ✓ | ✓ | ✓ | ✓ |
| <u>MBLO</u> | Fuel Consumed, Liters | ✓ | ✓ | ✓ | ✓ |
| <u>MBLG</u> | Fuel Consumed, US Gallon | ✓ | ✓ | ✓ | ✓ |
| <u>MBLK</u> | Fuel Consumed, UK Gallon | ✓ | ✓ | ✓ | ✓ |
| <u>SBLO</u> | Fuel Consumed, Liters | ✓ | ✓ | ✓ | ✓ |
| <u>MBLO</u> | Aircraft Utilization (Hours per Day) | ✓ | ✓ | ✓ | ✓ |
| <u>MBLR</u> | Aircraft Utiliz. (Hours. per Day), Total | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|-----------------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MBLZ</u> | Average Number of Operating Aircraft | ✓ | ✓ | ✓ | ✓ |
| <u>MBNE</u> | Percentage of Sales via Internet -% | ✓ | ✓ | ✓ | ✓ |
| <u>MBNF</u> | Percentage of Sales – Internet, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MBRK</u> | Number of Hours Flown | ✓ | ✓ | ✓ | ✓ |
| <u>MBBT</u> | Banking/Brokerage | ✓ | ✓ | ✓ | ✓ |
| <u>MNIM</u> | Net Interest Margin -% | ✓ | ✓ | ✓ | ✓ |
| <u>MNIO</u> | Net Interest Margin, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MNIS</u> | Net Interest Spread -% | ✓ | ✓ | ✓ | ✓ |
| <u>MNIT</u> | Net Interest Spread, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MCON</u> | Consumer Electronics | ✓ | ✓ | ✓ | ✓ |
| <u>MUNI</u> | Number of Units Sold | ✓ | ✓ | ✓ | ✓ |
| <u>MHFT</u> | Healthcare Facilities | ✓ | ✓ | ✓ | ✓ |
| <u>MHEE</u> | Number of Visits per Admission | ✓ | ✓ | ✓ | ✓ |
| <u>MHEF</u> | Number of Visits per Admission, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHEG</u> | Number of Outpatient Visits | ✓ | ✓ | ✓ | ✓ |
| <u>MHEK</u> | Number of Discharges | ✓ | ✓ | ✓ | ✓ |
| <u>MHEG</u> | Number of Outpatient Visits | ✓ | ✓ | ✓ | ✓ |
| <u>MHEK</u> | Number of Discharges | ✓ | ✓ | ✓ | ✓ |
| <u>MHEO</u> | Number of Cases per Scan | ✓ | ✓ | ✓ | ✓ |
| <u>MHEP</u> | Number of Cases per Scan, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHEQ</u> | Number of Surgeries | ✓ | ✓ | ✓ | ✓ |
| <u>MHEZ</u> | Revenue per Visit/Discharge/Case/Scan | ✓ | ✓ | ✓ | ✓ |
| <u>MHFA</u> | Revenue per Visit/Disc./Case/Scan, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHGE</u> | Net Inpatient Revenues | ✓ | ✓ | ✓ | ✓ |
| <u>MHGG</u> | Net Outpatient Revenues | ✓ | ✓ | ✓ | ✓ |
| <u>MHGK</u> | Average Number of Licensed Beds | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|-----------------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MHGO</u> | Utilization of Licensed Beds -% | ✓ | ✓ | ✓ | ✓ |
| <u>MHGP</u> | Utilization of Licensed Beds, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MHGQ</u> | Patient Days | ✓ | ✓ | ✓ | ✓ |
| <u>MHGZ</u> | Equivalent Patient Days | ✓ | ✓ | ✓ | ✓ |
| <u>MHJE</u> | Inpatient Revenue per Patient Day | ✓ | ✓ | ✓ | ✓ |
| <u>MHJF</u> | Inpatient Revenue per Patient Day, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHJG</u> | Inpatient Revenue per Admission | ✓ | ✓ | ✓ | ✓ |
| <u>MHJH</u> | Inpatient Revenue per Admission, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHJK</u> | Outpatient Revenue per Visit | ✓ | ✓ | ✓ | ✓ |
| <u>MHJL</u> | Outpatient Revenue per Visit, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHJO</u> | Average Length of Stay (Days) | ✓ | ✓ | ✓ | ✓ |
| <u>MHJP</u> | Average Length of Stay (Days), Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHGI</u> | Hotels/Gaming | ✓ | ✓ | ✓ | ✓ |
| <u>MHAE</u> | Occupancy - % | ✓ | ✓ | ✓ | ✓ |
| <u>MHAF</u> | Occupancy, Total - % | ✓ | ✓ | ✓ | ✓ |
| <u>MHAG</u> | Average Daily Room Rate (ADR) | ✓ | ✓ | ✓ | ✓ |
| <u>MHAH</u> | Average Daily Room Rate (ADR), Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHAJ</u> | Revenue per Available Room (REVPAR) | ✓ | ✓ | ✓ | ✓ |
| <u>MHAK</u> | Revenue per Avail. Room (REVPAR), Total | ✓ | ✓ | ✓ | ✓ |
| <u>MHAO</u> | Property-Level EBITDA | ✓ | ✓ | ✓ | ✓ |
| <u>MHCE</u> | Value of Slot Handle | ✓ | ✓ | ✓ | ✓ |
| <u>MHCG</u> | Growth in Table Games Drop (Volume) -% | ✓ | ✓ | ✓ | ✓ |
| <u>MHCH</u> | Growth in Table Games Drop (Volume), Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MHCK</u> | Percentage of Win or Hold -% | ✓ | ✓ | ✓ | ✓ |
| <u>MHCL</u> | Percentage of Win or Hold, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIIS</u> | Insurance | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|--------------------|---|------------------------|----------|-----------|----------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MIBE</u> | Expense Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBF</u> | Expense Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBG</u> | Loss Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBH</u> | Loss Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBK</u> | Combined Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBL</u> | Combined Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBO</u> | Statutory Expense Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBP</u> | Statutory Expense Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBQ</u> | Weighted Avg. Cost of Capital (WACC) -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBR</u> | Weighted Avg. Cost of Cap. (WACC), Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIBZ</u> | Underwriting Profit or Loss | ✓ | ✓ | ✓ | ✓ |
| <u>MIGK</u> | New Business Profit | ✓ | ✓ | ✓ | ✓ |
| <u>MIGO</u> | New Business Annual Premium Equiv. (APE) | ✓ | ✓ | ✓ | ✓ |
| <u>MIGQ</u> | New Business Margin -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIGR</u> | New Business Margin, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIMT</u> | Internet Media | ✓ | ✓ | ✓ | ✓ |
| <u>MIIE</u> | Average Revenue per Click | ✓ | ✓ | ✓ | ✓ |
| <u>MIIF</u> | Average Revenue per Click, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MIIG</u> | Average Revenue per Customer | ✓ | ✓ | ✓ | ✓ |
| <u>MIIH</u> | Average Revenue per Customer, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MIIK</u> | Click rate -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIIL</u> | Click rate, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIKE</u> | Number of Page Views (User Traffic) | ✓ | ✓ | ✓ | ✓ |
| <u>MIKG</u> | Value of Paid Clicks | ✓ | ✓ | ✓ | ✓ |
| <u>MIKK</u> | Query Market Share -% | ✓ | ✓ | ✓ | ✓ |
| <u>MIKL</u> | Query Market Share, Total -% | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MIKQ</u> | Traffic Acquisition Costs (TAC) | ✓ | ✓ | ✓ | ✓ |
| <u>MMAP</u> | Mining, Average Price | ✓ | ✓ | ✓ | ✓ |
| <u>MADG</u> | Copper, Average Price per Metric Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MADH</u> | Copper, Average Price per Metric Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MADE</u> | Copper, Average Price per Long Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MADF</u> | Copper, Average Price per Long Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MADK</u> | Copper, Average Price per US Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MADL</u> | Copper, Average Price per US Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SADG</u> | Copper, Average Price per Metric Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MADO</u> | Diamonds, Average Price per Carat | ✓ | ✓ | ✓ | ✓ |
| <u>MADP</u> | Diamonds, Average Price per Carat, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAGK</u> | Gold, Average Price per Troy Ounce | ✓ | ✓ | ✓ | ✓ |
| <u>MAGL</u> | Gold, Average Price per Troy Ounce, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAGE</u> | Gold, Average Price per Gram | ✓ | ✓ | ✓ | ✓ |
| <u>MAGF</u> | Gold, Average Price per Gram, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAGG</u> | Gold, Average Price per Ounce | ✓ | ✓ | ✓ | ✓ |
| <u>MAGH</u> | Gold, Average Price per Ounce, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SAGK</u> | Gold, Average Price per Troy Ounce | ✓ | ✓ | ✓ | ✓ |
| <u>MAIG</u> | Iron Ore, Average Price per Metric Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAIH</u> | Iron Ore, Average Price per Met. Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAIE</u> | Iron Ore, Average Price per Long Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAIF</u> | Iron Ore, Average Price per Long Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAIK</u> | Iron Ore, Average Price per US Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAIL</u> | Iron Ore, Average Price per US Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SAIG</u> | Iron Ore, Average Price per Metric Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAPZ</u> | Platinum, Average Price per Troy Ounce | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|-----------------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MAQA</u> | Platinum, Average Price per Troy OZ, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAPO</u> | Platinum, Average Price per Gram | ✓ | ✓ | ✓ | ✓ |
| <u>MAPP</u> | Platinum, Average Price per Gram, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAPQ</u> | Platinum, Average Price per Ounce | ✓ | ✓ | ✓ | ✓ |
| <u>MAPR</u> | Platinum, Average Price per Ounce, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SAPZ</u> | Platinum, Average Price per Troy Ounce | ✓ | ✓ | ✓ | ✓ |
| <u>MASK</u> | Silver, Average Price per Troy Ounce | ✓ | ✓ | ✓ | ✓ |
| <u>MASL</u> | Silver, Average Price per Troy OZ, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MASE</u> | Silver, Average Price per Gram | ✓ | ✓ | ✓ | ✓ |
| <u>MASF</u> | Silver, Average Price per Gram, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MASG</u> | Silver, Average Price per Ounce | ✓ | ✓ | ✓ | ✓ |
| <u>MASH</u> | Silver, Average Price per Ounce, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SASK</u> | Silver, Average Price per Troy Ounce | ✓ | ✓ | ✓ | ✓ |
| <u>MATO</u> | Titanium Slag, Average Price per Metric Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MATR</u> | Titanium Slag, Average Price per Met. Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MATO</u> | Titanium Slag, Average Price per Long Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MATP</u> | Titanium Slag, Average Price per Long Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MATZ</u> | Titanium Slag, Average Price per US Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAUA</u> | Titanium Slag, Average Price per US Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SATQ</u> | Titanium Slag, Average Price per Metric Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAZG</u> | Zinc, Average Price per Metric Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAZH</u> | Zinc, Average Price per Metric Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAZE</u> | Zinc, Average Price per Long Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAZF</u> | Zinc, Average Price per Long Ton, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MAZK</u> | Zinc, Average Price per US Ton | ✓ | ✓ | ✓ | ✓ |
| <u>MAZL</u> | Zinc, Average Price per US Ton, Total | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>SAZG</u> | Zinc, Average Price per Metric Ton | ✓ | ✓ | ✓ | ✓ |
| MMPT | Mining, Production | ✓ | ✓ | ✓ | ✓ |
| <u>MPDO</u> | Copper Production (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MPDK</u> | Copper Production (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MPDQ</u> | Copper Production (US Tons) | ✓ | ✓ | ✓ | ✓ |
| SPDO | Copper Production (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MPDZ</u> | Diamond Production (Carats) | ✓ | ✓ | ✓ | ✓ |
| <u>MPGK</u> | Gold Production (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MPGE</u> | Gold Production (Grams) | ✓ | ✓ | ✓ | ✓ |
| <u>MPGG</u> | Gold Production (Ounces) | ✓ | ✓ | ✓ | ✓ |
| SPGK | Gold Production (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MPIG</u> | Iron Ore Production (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MPIE</u> | Iron Ore Production (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MPIK</u> | Iron Ore Production (US Tons) | ✓ | ✓ | ✓ | ✓ |
| SPIG | Iron Ore Production (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MPPZ</u> | Platinum Production (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MPOO</u> | Platinum Production (Grams) | ✓ | ✓ | ✓ | ✓ |
| <u>MPPQ</u> | Platinum Production (Ounces) | ✓ | ✓ | ✓ | ✓ |
| SPPZ | Platinum Production (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MPSK</u> | Silver Production (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MPSE</u> | Silver Production (Grams) | ✓ | ✓ | ✓ | ✓ |
| <u>MPSG</u> | Silver Production (Ounces) | ✓ | ✓ | ✓ | ✓ |
| SPSK | Silver Production (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MPTQ</u> | Titanium Slag Production (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MPTO</u> | Titanium Slag Production (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MPTZ</u> | Titanium Slag Production (US Tons) | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| SPTQ | Titanium Slag Production (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| MPZG | Zinc Production (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| MPZE | Zinc Production (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| MPZK | Zinc Production (US Tons) | ✓ | ✓ | ✓ | ✓ |
| SPZG | Zinc Production (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| MMTO | Mining, Other | ✓ | ✓ | ✓ | ✓ |
| MMPG | Average Production per Mine (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| MMPH | Average Prod. per Mine (Met. Tons), Total | ✓ | ✓ | ✓ | ✓ |
| MMPE | Average Production per Mine (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| MMPF | Average Prod. per Mine (Long Tons), Total | ✓ | ✓ | ✓ | ✓ |
| MMPK | Average Production per Mine (US Tons) | ✓ | ✓ | ✓ | ✓ |
| MMPL | Average Prod. per Mine (US Tons), Total | ✓ | ✓ | ✓ | ✓ |
| SMPG | Average Production per Mine (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| MMPO | Stripping Ratio -% | ✓ | ✓ | ✓ | ✓ |
| MMPP | Stripping Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| MOGI | Oil and Gas | ✓ | ✓ | ✓ | ✓ |
| MOBE | Crude Oil, Average Production (Barrels/Day) | ✓ | ✓ | ✓ | ✓ |
| MOBG | Crude Oil, Average Sales Price per Barrel | ✓ | ✓ | ✓ | ✓ |
| MOBH | Crude Oil, Average Sales pp. Barrel, Total | ✓ | ✓ | ✓ | ✓ |
| MOBK | Crude Oil Production (Barrels) | ✓ | ✓ | ✓ | ✓ |
| MOBO | Gas Liquids, Average Prod. (Barrels/Day) | ✓ | ✓ | ✓ | ✓ |
| MOBQ | Gas Liquids, Average Sales Price per Barrel | ✓ | ✓ | ✓ | ✓ |
| MOBR | Gas Lqd., Average Sales pp. Barrel, Total | ✓ | ✓ | ✓ | ✓ |
| MOBZ | Gas Liquids Production (Barrels) | ✓ | ✓ | ✓ | ✓ |
| MODG | Natural Gas, Average Prod. (Cu. Meters/Day) | ✓ | ✓ | ✓ | ✓ |
| MODH | Nat. Gas, Average Prd. (Cu. M/Day), Total | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|--------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MODE</u> | Natural Gas, Average Prod. (Cubic Feet/Day) | ✓ | ✓ | ✓ | ✓ |
| <u>MODF</u> | Nat. Gas, Average Prd. (Cb. Ft./Day), Total | ✓ | ✓ | ✓ | ✓ |
| <u>SODG</u> | Natural Gas, Average Prod. (Cu. Meters/Day) | ✓ | ✓ | ✓ | ✓ |
| <u>MODO</u> | Natural Gas, Average Sales Price per Cu.Mt. | ✓ | ✓ | ✓ | ✓ |
| <u>MODP</u> | Nat. Gas, Average Sales pp Cu.Meter, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MODK</u> | Natural Gas, Average Sales Price per Cu.Ft. | ✓ | ✓ | ✓ | ✓ |
| <u>MODL</u> | Nat. Gas, Average Sales pp Cu.Ft., Total | ✓ | ✓ | ✓ | ✓ |
| <u>SODO</u> | Natural Gas, Average Sales Price per Cu.Mt. | ✓ | ✓ | ✓ | ✓ |
| <u>MODZ</u> | Natural Gas Production (Cubic Meters) | ✓ | ✓ | ✓ | ✓ |
| <u>MODQ</u> | Natural Gas Production (Cubic Feet) | ✓ | ✓ | ✓ | ✓ |
| <u>SODZ</u> | Natural Gas Production (Cubic Meters) | ✓ | ✓ | ✓ | ✓ |
| <u>MOGE</u> | Average Production Costs per Barrel | ✓ | ✓ | ✓ | ✓ |
| <u>MOGF</u> | Average Production Costs per Barrel, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MOGG</u> | Oil Equivalent Production (Barrels/Day) | ✓ | ✓ | ✓ | ✓ |
| <u>MOGK</u> | Production Growth -% | ✓ | ✓ | ✓ | ✓ |
| <u>MOGL</u> | Production Growth, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MOGO</u> | Exploration and Development Costs | ✓ | ✓ | ✓ | ✓ |
| <u>MOGQ</u> | Recycle Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MOGR</u> | Recycle Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MMAI</u> | Managed Care | ✓ | ✓ | ✓ | ✓ |
| <u>MMBE</u> | Premiums Per Member Per Month | ✓ | ✓ | ✓ | ✓ |
| <u>MMBF</u> | Premiums Per Member Per Month, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MMBG</u> | Medical Costs per Member per Month | ✓ | ✓ | ✓ | ✓ |
| <u>MMBH</u> | Medical Costs Per Mbr. Per Month, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MMBK</u> | SG&A Costs per Member per Month | ✓ | ✓ | ✓ | ✓ |
| <u>MMBL</u> | SG&A Costs Per Mbr. Per Month, Total | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|-----------------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MMBO</u> | Medical Expense Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MBP</u> | Medical Expense Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MMBQ</u> | General & Administration Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MMBR</u> | General & Administration Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MBZ</u> | Selling Costs Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MMCA</u> | Selling Costs Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MMCE</u> | Combined Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MMCF</u> | Combined Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MREI</u> | REITs/Real Estate | ✓ | ✓ | ✓ | ✓ |
| <u>MRBE</u> | FFO per Share (Basic) | ✓ | ✓ | ✓ | ✓ |
| <u>MRBF</u> | FFO per Share (Diluted) | ✓ | ✓ | ✓ | ✓ |
| <u>MRBG</u> | Adjusted FFO (AFFO) | ✓ | ✓ | ✓ | ✓ |
| <u>MRBK</u> | Adjusted FFO per Share (Basic) | ✓ | ✓ | ✓ | ✓ |
| <u>MRBL</u> | Adjusted FFO per Share (Diluted) | ✓ | ✓ | ✓ | ✓ |
| <u>MRBO</u> | Funds Available for Distribution (FAD) | ✓ | ✓ | ✓ | ✓ |
| <u>MRBQ</u> | FFO Payout Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRBR</u> | FFO Payout Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRBZ</u> | FAD Payout Ratio -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRCA</u> | FAD Payout Ratio, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRGE</u> | Net Operating Income (NOI) | ✓ | ✓ | ✓ | ✓ |
| <u>MRGG</u> | Fixed Charge Coverage Ratio | ✓ | ✓ | ✓ | ✓ |
| <u>MRGH</u> | Fixed Charge Coverage Ratio, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MRTE</u> | Average Rent per Square Meter | ✓ | ✓ | ✓ | ✓ |
| <u>MRTE</u> | Average Rent per Square Meter, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MRLZ</u> | Average Rent per Square Foot | ✓ | ✓ | ✓ | ✓ |
| <u>MRMA</u> | Average Rent per Square Foot, Total | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|--------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>SRTE</u> | Average Rent per Square Meter | ✓ | ✓ | ✓ | ✓ |
| <u>MRTG</u> | Rent Growth (Sequential) -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRTH</u> | Rent Growth (Sequential), Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MREN</u> | Restaurants | ✓ | ✓ | ✓ | ✓ |
| <u>MRVE</u> | Comp. Store Sales Growth, Restaurants - % | ✓ | ✓ | ✓ | ✓ |
| <u>MRVD</u> | Comp. Store Sales, Restaurants., Total - % | ✓ | ✓ | ✓ | ✓ |
| <u>MRVF</u> | Comp. Store Sales, Restaurants (Value) | ✓ | ✓ | ✓ | ✓ |
| <u>MRVG</u> | Operating Margin -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRVH</u> | Operating Margin, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRVK</u> | Average Value per Transaction | ✓ | ✓ | ✓ | ✓ |
| <u>MRVL</u> | Average Value per Transaction, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MRVO</u> | Growth in Average Value per Transaction -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRVP</u> | Growth in Average Value per Tran., Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRVQ</u> | Growth in Guest Counts - % | ✓ | ✓ | ✓ | ✓ |
| <u>MRVR</u> | Growth in Guest Counts, Total - % | ✓ | ✓ | ✓ | ✓ |
| <u>MRVZ</u> | Wtd. Average Weekly Sales per Restaurant | ✓ | ✓ | ✓ | ✓ |
| <u>MRWA</u> | Wtd. Average Wkly. Sales per Rstrnt., Total | ✓ | ✓ | ✓ | ✓ |
| <u>MRET</u> | Retail | ✓ | ✓ | ✓ | ✓ |
| <u>MTBE</u> | Comp. Store Sales Growth, Retail - % | ✓ | ✓ | ✓ | ✓ |
| <u>MTBD</u> | Comp. Store Sales, Retail, Total - % | ✓ | ✓ | ✓ | ✓ |
| <u>MTBF</u> | Comparable Store Sales, Retail (Value) | ✓ | ✓ | ✓ | ✓ |
| <u>MTBG</u> | Traffic (Number of Customer Visits) | ✓ | ✓ | ✓ | ✓ |
| <u>MTBK</u> | Merchandise Margins -% | ✓ | ✓ | ✓ | ✓ |
| <u>MTBL</u> | Merchandise Margins, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MTDO</u> | Average Sales per Store | ✓ | ✓ | ✓ | ✓ |
| <u>MTDP</u> | Average Sales per Store, Total | ✓ | ✓ | ✓ | ✓ |

| Income Statement | | | | | |
|------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MTDZ</u> | Average Sales per Square Meter | ✓ | ✓ | ✓ | ✓ |
| <u>MTEA</u> | Average Sales per Square Meter, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MTDQ</u> | Average Sales per Square Foot | ✓ | ✓ | ✓ | ✓ |
| <u>MTDR</u> | Average Sales per Square Foot, Total | ✓ | ✓ | ✓ | ✓ |
| <u>STDZ</u> | Average Sales per Square Meter | ✓ | ✓ | ✓ | ✓ |
| <u>MTFG</u> | Average Rental Expense per Square Meter | ✓ | ✓ | ✓ | ✓ |
| <u>MTFH</u> | Average Rental Exp. per Square Meter, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MTFE</u> | Average Rental Expense per Square Foot | ✓ | ✓ | ✓ | ✓ |
| <u>MTFF</u> | Average Rental Exp. per Square Foot, Total | ✓ | ✓ | ✓ | ✓ |
| <u>STFG</u> | Average Rental Expense per Square Meter | ✓ | ✓ | ✓ | ✓ |
| <u>MTFK</u> | Average Rental Expense per Store | ✓ | ✓ | ✓ | ✓ |
| <u>MTFL</u> | Average Rental Expense per Store, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MTFQ</u> | Retail Sales | ✓ | ✓ | ✓ | ✓ |
| <u>MTHE</u> | Catalog Sales | ✓ | ✓ | ✓ | ✓ |
| <u>MTHG</u> | Online Sales | ✓ | ✓ | ✓ | ✓ |

Balance Sheet

| Balance Sheet | | | | | |
|----------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| ACSH | Cash | ✓ | | ✓ | ✓ |
| ACAE | Cash & Equivalents | ✓ | | ✓ | ✓ |
| ASTI | Short Term Investments | ✓ | | | ✓ |
| SCSI | Cash and Short Term Investments | ✓ | | | ✓ |
| AARG | Accounts Receivable - Trade, Gross | ✓ | | | ✓ |
| APDA | Provision for Doubtful Accounts | ✓ | | | ✓ |
| AACR | Accounts Receivable - Trade, Net | ✓ | | | ✓ |
| ASTR | Notes Receivable - Short Term | ✓ | | | ✓ |
| AORC | Receivables - Other | ✓ | | ✓ | ✓ |
| ATRC | Total Receivables, Net | ✓ | | ✓ | ✓ |
| AIFG | Inventories - Finished Goods | ✓ | | | |
| AIWP | Inventories - Work In Progress | ✓ | | | |
| AIRM | Inventories - Raw Materials | ✓ | | | ✓ |
| AIOT | Inventories - Other | ✓ | | | ✓ |
| AILR | LIFO Reserve | ✓ | | | ✓ |
| AGIS | Gas in Storage - Inventory | | | | ✓ |
| AFUL | Fuel - Inventory | | | | ✓ |
| AITL | Total Inventory | ✓ | | | ✓ |
| APPY | Prepaid Expenses | ✓ | | ✓ | ✓ |
| ARCA | Restricted Cash - Current | ✓ | | | ✓ |
| ADTC | Deferred Income Tax - Current Asset | ✓ | | | ✓ |
| AUUR | Unbilled Utility Revenues | | | | ✓ |
| ADGC | Deferred Gas Cost | | | | ✓ |
| ADCA | Discontinued Operations - Current Asset | ✓ | | | ✓ |

| Balance Sheet | | | | | |
|-----------------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>AOCA</u> | Other Current Assets | ✓ | | | ✓ |
| <u>SOCA</u> | Other Current Assets, Total | ✓ | | | ✓ |
| <u>ATCA</u> | Total Current Assets | ✓ | ✓ | ✓ | ✓ |
| <u>ACDB</u> | Cash & Due from Banks | | ✓ | | |
| <u>ADPT</u> | Interest-Earning Deposits | | ✓ | | |
| <u>AFFS</u> | Federal Funds Sold/Sec Purchased Under Resale Agreement | | ✓ | | |
| <u>ATAA</u> | Trading Account Assets | | ✓ | | |
| <u>AFLB</u> | FHLB Stock | | ✓ | | |
| <u>AOTI</u> | Other Short Term Investments | | ✓ | | |
| <u>ASHM</u> | Securities Held | | ✓ | | |
| <u>ASFS</u> | Securities for Sale | | ✓ | | |
| <u>ASEC</u> | Total Investment Securities | | ✓ | | |
| <u>ALHS</u> | Loans Held for Sale | | ✓ | | |
| <u>AOEA</u> | Other Earning Assets | | ✓ | | |
| <u>ACAC</u> | Customer Acceptances | | ✓ | | |
| <u>SOEA</u> | Other Earning Assets, Total | | ✓ | | |
| <u>ATGL</u> | Total Gross Loans | | ✓ | | |
| <u>Alla</u> | Loan Loss Allowances | | ✓ | | |
| <u>AUNI</u> | Unearned Income | | ✓ | | |
| <u>ANTL</u> | Net Loans | | ✓ | | |
| <u>APBC</u> | Buildings - Gross | ✓ | ✓ | ✓ | ✓ |
| <u>ALIC</u> | Land/Improvements - Gross | ✓ | ✓ | ✓ | ✓ |
| <u>AMEC</u> | Machinery/Equipment - Gross | ✓ | ✓ | ✓ | ✓ |
| <u>ACPC</u> | Construction in Progress - Gross | ✓ | ✓ | ✓ | ✓ |
| <u>APLC</u> | Leases - Gross | ✓ | | ✓ | |
| <u>ANRC</u> | Natural Resources - Gross | ✓ | | | |

| Balance Sheet | | | | | |
|----------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| AOPC | Other Property/Plant/Equipment - Gross | ✓ | ✓ | ✓ | ✓ |
| APTC | Property/Plant/Equipment, Total - Gross | ✓ | ✓ | ✓ | ✓ |
| ADEP | Accumulated Depreciation, Total | ✓ | ✓ | ✓ | ✓ |
| APPN | Property/Plant/Equipment, Total - Net | ✓ | ✓ | ✓ | ✓ |
| AGWG | Goodwill - Gross | ✓ | ✓ | ✓ | ✓ |
| AAGA | Accumulated Goodwill Amortization | ✓ | ✓ | ✓ | ✓ |
| AGWI | Goodwill, Net | ✓ | ✓ | ✓ | ✓ |
| AING | Intangibles - Gross | ✓ | ✓ | ✓ | ✓ |
| AAMT | Accumulated Intangible Amortization | ✓ | ✓ | ✓ | ✓ |
| AINT | Intangibles, Net | ✓ | ✓ | ✓ | ✓ |
| AUTP | Utility Plant - Gross | | | | ✓ |
| AUPD | Utility Plant Accumulated Depreciation | | | | ✓ |
| AUPN | Utility Plant, Net | | | | ✓ |
| AEXP | Exploration & Production | | | | ✓ |
| ADPL | Accumulated Depletion | | | | ✓ |
| SUPN | Total Utility Plant, Net | | | | ✓ |
| AEQI | LT Investment - Affiliate Companies | ✓ | ✓ | ✓ | ✓ |
| ALTI | LT Investments - Other | ✓ | | ✓ | ✓ |
| SINV | Long Term Investments | ✓ | ✓ | ✓ | ✓ |
| APRE | Insurance Receivables | | | ✓ | |
| ALTR | Note Receivable - Long Term | ✓ | | ✓ | ✓ |
| ADFC | Deferred Charges | ✓ | | ✓ | ✓ |
| APBO | Pension Benefits - Overfunded | ✓ | ✓ | ✓ | ✓ |
| ADTA | Deferred Income Tax - Long Term Asset | ✓ | ✓ | ✓ | ✓ |
| ADOA | Discontinued Operations - LT Asset | ✓ | ✓ | ✓ | ✓ |
| ARCL | Restricted Cash - Long Term | ✓ | | ✓ | ✓ |

| Balance Sheet | | | | | |
|-----------------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>AOAS</u> | Other Long Term Assets | ✓ | | | ✓ |
| <u>SOLA</u> | Other Long Term Assets, Total | ✓ | ✓ | ✓ | ✓ |
| <u>ADPA</u> | Deferred Policy Acquisition Costs | | | ✓ | |
| <u>ARPI</u> | Securities/Indebtedness of Related Party | | | ✓ | |
| <u>AAII</u> | Accrued Investment Income | | | ✓ | |
| <u>ARII</u> | Reinsurance - Asset | | | ✓ | |
| <u>ASAC</u> | Separate Accounts - Assets | | | ✓ | |
| <u>AIRC</u> | Interest Receivable | | ✓ | | |
| <u>AORE</u> | Other Real Estate Owned | | ✓ | | |
| <u>AOAT</u> | Other Assets | ✓ | ✓ | ✓ | ✓ |
| <u>SOAT</u> | Other Assets, Total | ✓ | ✓ | ✓ | ✓ |
| <u>ATOT</u> | Total Assets | ✓ | ✓ | ✓ | ✓ |
| <u>LAPB</u> | Accounts Payable | ✓ | ✓ | ✓ | ✓ |
| <u>LPBA</u> | Payable/Accrued | ✓ | ✓ | ✓ | ✓ |
| <u>LAEX</u> | Accrued Expenses | ✓ | ✓ | ✓ | ✓ |
| <u>LPLR</u> | Policy Liabilities | | | ✓ | |
| <u>LINR</u> | Insurance Reserves | | | ✓ | |
| <u>LUPR</u> | Unearned Premium/Unearned Revenue | | | ✓ | |
| <u>LRPA</u> | Repurchase Agreements - Liability | | | ✓ | |
| <u>LSAC</u> | Separate Accounts - Liability | | | ✓ | |
| <u>LOPF</u> | Other Policyholders' Funds | | | ✓ | |
| <u>LRII</u> | Reinsurance - Liability | | | ✓ | |
| <u>SPOL</u> | Policy Liabilities | | | ✓ | |
| <u>LNID</u> | Non-Interest Bearing Deposits | | ✓ | | |
| <u>LIBD</u> | Interest-Bearing Deposits | | ✓ | | |
| <u>LODP</u> | Other Deposits | | ✓ | | |

| Balance Sheet | | | | | |
|---------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>LDBT</u> | Total Deposits | | ✓ | | |
| <u>LFLB</u> | FHLB Advances | | ✓ | | |
| <u>LACC</u> | Acceptances Outstanding | | ✓ | | |
| <u>LOBL</u> | Other Interest-Bearing Liabilities | | ✓ | | |
| <u>SOBL</u> | Other Interest-Bearing Liabilities, Total | | ✓ | | |
| <u>LFFP</u> | Federal Funds Purchased/Securities Sold Under Repurchase Agreement | | ✓ | | |
| <u>LCPR</u> | Commercial Paper | | ✓ | | |
| <u>LOTB</u> | Other Short Term Borrowings | | ✓ | | |
| <u>LSTB</u> | Total Short Term Borrowings | | ✓ | | |
| <u>LSTD</u> | Notes Payable/Short Term Debt | ✓ | | ✓ | ✓ |
| <u>LCLD</u> | Current Portion of LT Debt/Capital Leases | ✓ | ✓ | ✓ | ✓ |
| <u>LDPB</u> | Dividends Payable | ✓ | ✓ | ✓ | ✓ |
| <u>LCAV</u> | Customer Advances | ✓ | | ✓ | ✓ |
| <u>LSDP</u> | Security Deposits | ✓ | | ✓ | ✓ |
| <u>LTXP</u> | Income Taxes Payable | ✓ | ✓ | ✓ | ✓ |
| <u>LOPB</u> | Other Payables | ✓ | | ✓ | ✓ |
| <u>LDTC</u> | Deferred Income Tax - Current Liability | ✓ | | | ✓ |
| <u>LDCL</u> | Discontinued Operations - Current Liability | ✓ | | | ✓ |
| <u>LOCL</u> | Other Current Liabilities | ✓ | | | ✓ |
| <u>SOCL</u> | Other Current Liabilities, Total | ✓ | ✓ | ✓ | ✓ |
| <u>LTCL</u> | Total Current Liabilities | ✓ | ✓ | ✓ | ✓ |
| <u>LLTD</u> | Long Term Debt | ✓ | ✓ | ✓ | ✓ |
| <u>LCLO</u> | Capital Lease Obligations | ✓ | ✓ | ✓ | ✓ |
| <u>LTID</u> | Total Long Term Debt | ✓ | ✓ | ✓ | ✓ |
| <u>STLD</u> | Total Debt | ✓ | ✓ | ✓ | ✓ |
| <u>LBDT</u> | Deferred Income Tax - LT Liability | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|--------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>LITC</u> | Deferred Investment Tax Credit | | | | ✓ |
| <u>SBDT</u> | Deferred Income Tax | ✓ | ✓ | ✓ | ✓ |
| <u>LMIN</u> | Minority Interest | ✓ | ✓ | ✓ | ✓ |
| <u>LRSV</u> | Reserves | ✓ | ✓ | | ✓ |
| <u>LPBL</u> | Pension Benefits - Underfunded | ✓ | ✓ | ✓ | ✓ |
| <u>LLTL</u> | Other Long Term Liabilities | ✓ | | | ✓ |
| <u>LDOL</u> | Discontinued Operations - Liabilities | ✓ | ✓ | ✓ | ✓ |
| <u>LOLB</u> | Other Liabilities | ✓ | ✓ | ✓ | ✓ |
| <u>SLTL</u> | Other Liabilities, Total | ✓ | ✓ | ✓ | ✓ |
| <u>LTLL</u> | Total Liabilities | ✓ | ✓ | ✓ | ✓ |
| <u>ZPSK</u> | Redeemable Preferred Stock | ✓ | ✓ | ✓ | ✓ |
| <u>ZCPS</u> | Redeemable Convertible Preferred Stock | ✓ | ✓ | ✓ | ✓ |
| <u>SRPR</u> | Redeemable Preferred Stock, Total | ✓ | ✓ | ✓ | ✓ |
| <u>QPRS</u> | Preferred Stock - Non Redeemable | ✓ | ✓ | ✓ | ✓ |
| <u>QCPS</u> | Convertible Preferred Stock - Non Rdmb | ✓ | ✓ | ✓ | ✓ |
| <u>QTSP</u> | Treasury Stock - Preferred | ✓ | ✓ | ✓ | ✓ |
| <u>QGPD</u> | General Partner | ✓ | ✓ | ✓ | ✓ |
| <u>SPRS</u> | Preferred Stock - Non Redeemable, Net | ✓ | ✓ | ✓ | ✓ |
| <u>QCMS</u> | Common Stock | ✓ | ✓ | ✓ | ✓ |
| <u>QLPD</u> | Limited Partner | ✓ | ✓ | ✓ | ✓ |
| <u>SCMS</u> | Common Stock, Total | ✓ | ✓ | ✓ | ✓ |
| <u>OPIC</u> | Additional Paid-In Capital | ✓ | ✓ | ✓ | ✓ |
| <u>QRED</u> | Retained Earnings (Accumulated Deficit) | ✓ | ✓ | ✓ | ✓ |
| <u>QTSC</u> | Treasury Stock - Common | ✓ | ✓ | ✓ | ✓ |
| <u>QEDG</u> | ESOP Debt Guarantee | ✓ | ✓ | ✓ | ✓ |
| <u>QUGL</u> | Unrealized Gain (Loss) | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|-----------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| QCTA | Cumulative Translation Adjustment | ✓ | ✓ | ✓ | ✓ |
| QOTE | Other Equity | ✓ | ✓ | ✓ | ✓ |
| QAML | Minimum Pension Liability Adjustment | ✓ | ✓ | ✓ | ✓ |
| QCOM | Other Comprehensive Income | ✓ | ✓ | ✓ | ✓ |
| SOTE | Other Equity, Total | ✓ | ✓ | ✓ | ✓ |
| OTLE | Total Equity | ✓ | ✓ | ✓ | ✓ |
| QTEL | Total Liabilities & Shareholders' Equity | ✓ | ✓ | ✓ | ✓ |
| QCS01 | Shares Outstanding - Common Stock Primary Issue | ✓ | ✓ | ✓ | ✓ |
| QCS02 | Shares Outstanding - Common Issue 2 | ✓ | ✓ | ✓ | ✓ |
| QCS03 | Shares Outstanding - Common Issue 3 | ✓ | ✓ | ✓ | ✓ |
| QCS04 | Shares Outstanding - Common Issue 4 | ✓ | ✓ | ✓ | ✓ |
| OTCO | Total Common Shares Outstanding | ✓ | ✓ | ✓ | ✓ |
| QTSN1 | Treasury Shares - Common Stock Primary Issue | ✓ | ✓ | ✓ | ✓ |
| QTSN2 | Treasury Shares - Common Issue 2 | ✓ | ✓ | ✓ | ✓ |
| QTSN3 | Treasury Shares - Common Issue 3 | ✓ | ✓ | ✓ | ✓ |
| QTSN4 | Treasury Shares - Common Issue 4 | ✓ | ✓ | ✓ | ✓ |
| QPSO1 | Shares Outstanding - Preferred Stock Primary Issue | ✓ | ✓ | ✓ | ✓ |
| QPSO2 | Shares Outstanding - Preferred Issue 1 | ✓ | ✓ | ✓ | ✓ |
| QPSO3 | Shares Outstanding - Preferred Issue 3 | ✓ | ✓ | ✓ | ✓ |
| QPSO4 | Shares Outstanding - Preferred Issue 4 | ✓ | ✓ | ✓ | ✓ |
| QPSO5 | Shares Outstanding - Preferred Issue 5 | ✓ | ✓ | ✓ | ✓ |
| QPSO6 | Shares Outstanding - Preferred Issue 6 | ✓ | ✓ | ✓ | ✓ |
| OTPO | Total Preferred Shares Outstanding | ✓ | ✓ | ✓ | ✓ |
| QTPN1 | Treasury Shares - Preferred Stock Primary Issue | ✓ | ✓ | ✓ | ✓ |
| QTPN2 | Treasury Shares - Preferred Issue 2 | ✓ | ✓ | ✓ | ✓ |
| QTPN3 | Treasury Shares - Preferred Issue 3 | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|------------------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>QTPN4</u> | Treasury Shares - Preferred Issue 4 | ✓ | ✓ | ✓ | ✓ |
| <u>QTPN5</u> | Treasury Shares - Preferred Issue 5 | ✓ | ✓ | ✓ | ✓ |
| <u>QTPN6</u> | Treasury Shares - Preferred Issue 6 | ✓ | ✓ | ✓ | ✓ |
| <u>VMIR</u> | Minority Interest - Redeemable | ✓ | ✓ | ✓ | ✓ |
| <u>VMNR</u> | Minority Interest - Non-Redeemable | ✓ | ✓ | ✓ | ✓ |
| <u>QTLI</u> | Total Equity & Minority Interest | ✓ | ✓ | ✓ | ✓ |
| <u>METL</u> | Full-Time Employees | ✓ | ✓ | ✓ | ✓ |
| <u>MPTL</u> | Part-Time Employees | ✓ | ✓ | ✓ | ✓ |
| <u>MNOS</u> | Number of Common Shareholders | ✓ | ✓ | ✓ | ✓ |
| <u>VPPN</u> | Other Property/Plant/Equipment - Net | ✓ | ✓ | ✓ | ✓ |
| <u>VINT</u> | Intangibles - Net | ✓ | ✓ | ✓ | ✓ |
| <u>VGWI</u> | Goodwill - Net | ✓ | ✓ | ✓ | ✓ |
| <u>VFSD</u> | Short Term Debt Financial Sector, Supplemental | ✓ | | | ✓ |
| <u>VFCD</u> | Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental | ✓ | | | ✓ |
| <u>VFLD</u> | Long Term Debt Financial Sector, Supplemental | ✓ | | | ✓ |
| <u>VFCL</u> | Capital Lease Obligations Financial Sector, Supplemental | ✓ | | | ✓ |
| <u>VAGA</u> | Accumulated Goodwill Amortization Suppl. | ✓ | ✓ | ✓ | ✓ |
| <u>VAIA</u> | Accumulated Intangible Amort, Suppl. | ✓ | ✓ | ✓ | ✓ |
| <u>VADC</u> | Deferred Revenue - Current | ✓ | ✓ | ✓ | ✓ |
| <u>VADL</u> | Deferred Revenue - Long Term | ✓ | ✓ | ✓ | ✓ |
| <u>VCDV</u> | Current Derivative Liabilities - Hedging, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>VDSC</u> | Current Derivative Liabilities - Speculative/Trading, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>VDVL</u> | Non-Current Derivative Liabilities - Hedging, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>VDSN</u> | Non-Current Derivative Liabilities - Speculative/Trading, Supplemental | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|---------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VRWC</u> | Total Risk-Weighted Capital | ✓ | ✓ | ✓ | ✓ |
| <u>VRTO</u> | Tier 1 Capital % | ✓ | ✓ | ✓ | ✓ |
| <u>VRTC</u> | Total Capital % | ✓ | ✓ | ✓ | ✓ |
| <u>VRUA</u> | Trading Account | ✓ | ✓ | ✓ | ✓ |
| <u>VRUF</u> | Credit Exposure | ✓ | ✓ | ✓ | ✓ |
| <u>VRUQ</u> | Non-Performing Loans | ✓ | ✓ | ✓ | ✓ |
| <u>VRUZ</u> | Assets under Management | ✓ | ✓ | ✓ | ✓ |
| <u>SCUI</u> | Total Current Assets less Inventory | ✓ | | | ✓ |
| <u>SQCK</u> | Quick Ratio | ✓ | | | ✓ |
| <u>SCUR</u> | Current Ratio | ✓ | | | ✓ |
| <u>SNTD</u> | Net Debt | ✓ | | | ✓ |
| <u>STBV</u> | Tangible Book Value, Common Equity | ✓ | ✓ | ✓ | ✓ |
| <u>STBP</u> | Tangible Book Value per Share, Common Eq | ✓ | ✓ | ✓ | ✓ |
| <u>VRTA</u> | Reported Total Assets | ✓ | ✓ | ✓ | ✓ |
| <u>VRTL</u> | Reported Total Liabilities | ✓ | ✓ | ✓ | ✓ |
| <u>VSEE</u> | Shareholders' Equity Excl. Stock Subscr. | ✓ | ✓ | ✓ | ✓ |
| <u>VRSE</u> | Reported Shareholder's Equity | ✓ | ✓ | ✓ | ✓ |
| <u>VRNA</u> | Reported Net Assets | ✓ | ✓ | ✓ | ✓ |
| <u>VNAT</u> | Reported Net Assets to Total Assets | ✓ | ✓ | ✓ | ✓ |
| <u>VROA</u> | Reported Return on Assets | ✓ | ✓ | ✓ | ✓ |
| <u>VROE</u> | Reported Return on Equity | ✓ | ✓ | ✓ | ✓ |
| <u>IMRI</u> | Murabaha Investments | | | ✓ | |
| <u>IMSI</u> | Musharakah Investments | | ✓ | ✓ | |
| <u>IMDI</u> | Mudarabah Investments | | ✓ | ✓ | |
| <u>ISKI</u> | Sukuk Investments | | ✓ | ✓ | |
| <u>IWKI</u> | Wakala Investments | | ✓ | ✓ | |

| Balance Sheet | | | | | |
|--------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>IOII</u> | Other Islamic Investments | | ✓ | ✓ | |
| <u>ISIV</u> | Total Islamic Investments, Supplemental | | ✓ | ✓ | |
| <u>IMRL</u> | Murabaha Receivables | | ✓ | ✓ | |
| <u>ISTL</u> | Istisna Receivables | | ✓ | ✓ | |
| <u>IMSL</u> | Musharakah Financing Receivables | | ✓ | ✓ | |
| <u>IMDL</u> | Mudarabah Financing Receivables | | ✓ | ✓ | |
| <u>IJL</u> | Ijarah Financing Receivables | | ✓ | ✓ | |
| <u>IWKL</u> | Wakala Receivables | | ✓ | ✓ | |
| <u>IOIL</u> | Other Islamic Receivables | | ✓ | ✓ | |
| <u>ISFC</u> | Total Islamic Financing Assets, Supplemental | | ✓ | ✓ | |
| <u>IMBD</u> | Murabaha Payables | | ✓ | ✓ | |
| <u>IJD</u> | Ijarah Lease Payables | | ✓ | ✓ | |
| <u>IISD</u> | Istisna Payables | | ✓ | ✓ | |
| <u>IMSD</u> | Musharaka Financing Payables | | ✓ | ✓ | |
| <u>IMDD</u> | Mudaraba Financing Payables | | ✓ | ✓ | |
| <u>ISKD</u> | Sukuk Financing Payables | | ✓ | ✓ | |
| <u>IWKD</u> | Wakala Payables | | ✓ | ✓ | |
| <u>IODT</u> | Other Islamic Payables | | ✓ | ✓ | |
| <u>IUIA</u> | Unrestricted Investment Accounts | | ✓ | | |
| <u>IODP</u> | Other Islamic Deposits | | ✓ | | |
| <u>ISDD</u> | Total Islamic Debt and Deposits, Supplemental | | ✓ | ✓ | |
| <u>ISID</u> | Islamic Investments & Deposits | ✓ | | | ✓ |
| <u>ISRC</u> | Islamic Receivables | ✓ | | | ✓ |
| <u>ISDT</u> | Islamic Debt | ✓ | | | ✓ |
| <u>ISBT</u> | Islamic Section, Supplemental | ✓ | | | ✓ |
| <u>VLD1</u> | Long Term Debt Maturing within 1 Year | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|--------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>SLD1</u> | Long Term Debt Maturing within 1 Year | ✓ | ✓ | ✓ | ✓ |
| <u>VLD2</u> | Long Term Debt Maturing in Year 2 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD2</u> | Long Term Debt Maturing in Year 2 | ✓ | ✓ | ✓ | ✓ |
| <u>VLD3</u> | Long Term Debt Maturing in Year 3 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD3</u> | Long Term Debt Maturing in Year 3 | ✓ | ✓ | ✓ | ✓ |
| <u>VLD4</u> | Long Term Debt Maturing in Year 4 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD4</u> | Long Term Debt Maturing in Year 4 | ✓ | ✓ | ✓ | ✓ |
| <u>VLD5</u> | Long Term Debt Maturing in Year 5 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD5</u> | Long Term Debt Maturing in Year 5 | ✓ | ✓ | ✓ | ✓ |
| <u>VLD6</u> | Long Term Debt Maturing in Year 6 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD6</u> | Long Term Debt Maturing in Year 6 | ✓ | ✓ | ✓ | ✓ |
| <u>VLD7</u> | Long Term Debt Maturing in Year 7 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD7</u> | Long Term Debt Maturing in Year 7 | ✓ | ✓ | ✓ | ✓ |
| <u>VLD8</u> | Long Term Debt Maturing in Year 8 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD8</u> | Long Term Debt Maturing in Year 8 | ✓ | ✓ | ✓ | ✓ |
| <u>VLD9</u> | Long Term Debt Maturing in Year 9 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD9</u> | Long Term Debt Maturing in Year 9 | ✓ | ✓ | ✓ | ✓ |
| <u>VLDA</u> | Long Term Debt Maturing in Year 10 | ✓ | ✓ | ✓ | ✓ |
| <u>SLD10</u> | Long Term Debt Maturing in Year 10 | ✓ | ✓ | ✓ | ✓ |
| <u>VLDR</u> | Long Term Debt - Remaining Maturities | ✓ | ✓ | ✓ | ✓ |
| <u>SLD23</u> | Long Term Debt Maturing in 2-3 Years | ✓ | ✓ | ✓ | ✓ |
| <u>SLD45</u> | Long Term Debt Maturing in 4-5 Years | ✓ | ✓ | ✓ | ✓ |
| <u>SLD6B</u> | Long Term Debt Matur. in Year 6 & Beyond | ✓ | ✓ | ✓ | ✓ |
| <u>VTLD</u> | Total Long Term Debt, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>VCL1</u> | Capital Lease Payments Due within 1 Year | ✓ | ✓ | ✓ | ✓ |
| <u>SCL1</u> | Capital Lease Payments Due in Year 1 | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|--------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VCL2</u> | Capital Lease Payments Due in Year 2 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL2</u> | Capital Lease Payments Due in Year 2 | ✓ | ✓ | ✓ | ✓ |
| <u>VCL3</u> | Capital Lease Payments Due in Year 3 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL3</u> | Capital Lease Payments Due in Year 3 | ✓ | ✓ | ✓ | ✓ |
| <u>VCL4</u> | Capital Lease Payments Due in Year 4 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL4</u> | Capital Lease Payments Due in Year 4 | ✓ | ✓ | ✓ | ✓ |
| <u>VCL5</u> | Capital Lease Payments Due in Year 5 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL5</u> | Capital Lease Payments Due in Year 5 | ✓ | ✓ | ✓ | ✓ |
| <u>VCL6</u> | Capital Lease Payments Due in Year 6 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL6</u> | Capital Lease Payments Due in Year 6 | ✓ | ✓ | ✓ | ✓ |
| <u>VCL7</u> | Capital Lease Payments Due in Year 7 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL7</u> | Capital Lease Payments Due in Year 7 | ✓ | ✓ | ✓ | ✓ |
| <u>VCL8</u> | Capital Lease Payments Due in Year 8 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL8</u> | Capital Lease Payments Due in Year 8 | ✓ | ✓ | ✓ | ✓ |
| <u>VCL9</u> | Capital Lease Payments Due in Year 9 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL9</u> | Capital Lease Payments Due in Year 9 | ✓ | ✓ | ✓ | ✓ |
| <u>VCLA</u> | Capital Lease Payments Due in Year 10 | ✓ | ✓ | ✓ | ✓ |
| <u>SCL10</u> | Capital Lease Payments Due in Year 10 | ✓ | ✓ | ✓ | ✓ |
| <u>VCLR</u> | Capital Leases - Remaining Maturities | ✓ | ✓ | ✓ | ✓ |
| <u>SCL23</u> | Capital Lease Payments Due in 2-3 Years | ✓ | ✓ | ✓ | ✓ |
| <u>SCL45</u> | Capital Lease Payments Due in 4-5 Years | ✓ | ✓ | ✓ | ✓ |
| <u>SCL6B</u> | Cap. Lease Pymts. Due in Year 6 & Beyond | ✓ | ✓ | ✓ | ✓ |
| <u>VINC</u> | Interest Costs | ✓ | ✓ | ✓ | ✓ |
| <u>VEXC</u> | Executory Costs | ✓ | ✓ | ✓ | ✓ |
| <u>VTCL</u> | Total Capital Leases, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>VOL1</u> | Operating Lease Pymts. Due within 1 Year | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|--------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>SOL1</u> | Operating Lease Payments Due in Year 1 | ✓ | ✓ | ✓ | ✓ |
| <u>VOL2</u> | Operating Lease Payments Due in Year 2 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL2</u> | Operating Lease Payments Due in Year 2 | ✓ | ✓ | ✓ | ✓ |
| <u>VOL3</u> | Operating Lease Payments Due in Year 3 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL3</u> | Operating Lease Payments Due in Year 3 | ✓ | ✓ | ✓ | ✓ |
| <u>VOL4</u> | Operating Lease Payments Due in Year 4 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL4</u> | Operating Lease Payments Due in Year 4 | ✓ | ✓ | ✓ | ✓ |
| <u>VOL5</u> | Operating Lease Payments Due in Year 5 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL5</u> | Operating Lease Payments Due in Year 5 | ✓ | ✓ | ✓ | ✓ |
| <u>VOL6</u> | Operating Lease Payments Due in Year 6 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL6</u> | Operating Lease Payments Due in Year 6 | ✓ | ✓ | ✓ | ✓ |
| <u>VOL7</u> | Operating Lease Payments Due in Year 7 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL7</u> | Operating Lease Payments Due in Year 7 | ✓ | ✓ | ✓ | ✓ |
| <u>VOL8</u> | Operating Lease Payments Due in Year 8 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL8</u> | Operating Lease Payments Due in Year 8 | ✓ | ✓ | ✓ | ✓ |
| <u>VOL9</u> | Operating Lease Payments Due in Year 9 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL9</u> | Operating Lease Payments Due in Year 9 | ✓ | ✓ | ✓ | ✓ |
| <u>VOLA</u> | Operating Lease Payments Due in Year 10 | ✓ | ✓ | ✓ | ✓ |
| <u>SOL10</u> | Operating Lease Payments Due in Year 10 | ✓ | ✓ | ✓ | ✓ |
| <u>VOLR</u> | Operating Leases - Remaining Payments | ✓ | ✓ | ✓ | ✓ |
| <u>SOL23</u> | Operating Lease Pymts. Due in 2-3 Years | ✓ | ✓ | ✓ | ✓ |
| <u>SOL45</u> | Operating Lease Pymts. Due in 4-5 Years | ✓ | ✓ | ✓ | ✓ |
| <u>SOL6B</u> | Oper. Lse. Pymts. Due in Year 6 & Beyond | ✓ | ✓ | ✓ | ✓ |
| <u>VTOL</u> | Total Operating Leases, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>VAPD</u> | Pension Obligation - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VAPF</u> | Pension Obligation - Foreign | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|--------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VAPR</u> | Post-Retirement Obligation | ✓ | ✓ | ✓ | ✓ |
| <u>VPAD</u> | Plan Assets - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VPAF</u> | Plan Assets - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VPAP</u> | Plan Assets - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VPPD</u> | Funded Status - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VPPF</u> | Funded Status - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VPPP</u> | Funded Status - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VPUF</u> | Unfunded Plan Obligations | ✓ | ✓ | ✓ | ✓ |
| <u>STPO</u> | Total Plan Obligations | ✓ | ✓ | ✓ | ✓ |
| <u>STPA</u> | Total Plan Assets | ✓ | ✓ | ✓ | ✓ |
| <u>VPQD</u> | Accumulated Obligation - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VPQF</u> | Accumulated Obligation - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VPQR</u> | Accumulated Obligation - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VFSS</u> | Total Funded Status | ✓ | ✓ | ✓ | ✓ |
| <u>VDRD</u> | Discount Rate - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VDRF</u> | Discount Rate - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VDRP</u> | Discount Rate - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VERD</u> | Expected Rate of Return - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VERF</u> | Expected Rate of Return - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VERR</u> | Expected Rate of Return - Post-Retir. | ✓ | ✓ | ✓ | ✓ |
| <u>VRCD</u> | Compensation Rate - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VRCF</u> | Compensation Rate - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VRCP</u> | Compensation Rate - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VRPD</u> | Pension Payment Rate - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VRPF</u> | Pension Payment Rate - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VASP</u> | Period End Assumptions | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|----------------------|---|-------------------------------|-------------|------------------|----------------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VABD</u> | Prepaid Benefits - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VABF</u> | Prepaid Benefits - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VABP</u> | Prepaid Benefits - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VAID</u> | Intangible Assets - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VAIF</u> | Intangible Assets - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VAIP</u> | Intangible Assets - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VALD</u> | Accrued Liabilities - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VALF</u> | Accrued Liabilities - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VALP</u> | Accrued Liabilities - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VAOD</u> | Other Assets, Net - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VAOF</u> | Other Assets, Net - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VAOP</u> | Other Assets, Net - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VARD</u> | Net Domestic Pension Assets | ✓ | ✓ | ✓ | ✓ |
| <u>VARF</u> | Net Foreign Pension Assets | ✓ | ✓ | ✓ | ✓ |
| <u>VARP</u> | Net Post-Retirement Assets | ✓ | ✓ | ✓ | ✓ |
| <u>VARS</u> | Net Assets Recognized on Balance Sheet | ✓ | ✓ | ✓ | ✓ |
| <u>VADE</u> | Equity % - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VAFE</u> | Equity % - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VARE</u> | Equity % - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VDSD</u> | Debt Securities % - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VDSF</u> | Debt Securities % - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VDSP</u> | Debt Securities % - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VRED</u> | Real Estate % - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VREF</u> | Real Estate % - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VREP</u> | Real Estate % - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VPD</u> | Private Investments % - Domestic | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|---------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>VVPF</u> | Private Investments % - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VVPR</u> | Private Investments % - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| <u>VXID</u> | Other Investments % - Domestic | ✓ | ✓ | ✓ | ✓ |
| <u>VXIF</u> | Other Investments % - Foreign | ✓ | ✓ | ✓ | ✓ |
| <u>VXIP</u> | Other Investments % - Post-Retirement | ✓ | ✓ | ✓ | ✓ |
| VASA | Asset Allocation | ✓ | ✓ | ✓ | ✓ |
| MAIB | Airlines | ✓ | ✓ | ✓ | ✓ |
| <u>MBRO</u> | Size of Fleet | ✓ | ✓ | ✓ | ✓ |
| MHFB | Healthcare Facilities | ✓ | ✓ | ✓ | ✓ |
| <u>MHJQ</u> | Number of Hospitals | ✓ | ✓ | ✓ | ✓ |
| <u>MHJZ</u> | Number of Licensed Beds | ✓ | ✓ | ✓ | ✓ |
| MHGB | Hotels/Gaming | ✓ | ✓ | ✓ | ✓ |
| <u>MHAQ</u> | Number of Properties | ✓ | ✓ | ✓ | ✓ |
| <u>MHAZ</u> | Number of Rooms | ✓ | ✓ | ✓ | ✓ |
| MINB | Insurance | ✓ | ✓ | ✓ | ✓ |
| <u>MIEV</u> | Embedded Value | ✓ | ✓ | ✓ | ✓ |
| MMCB | Managed Care | ✓ | ✓ | ✓ | ✓ |
| <u>MMJE</u> | Unprocessed Claims Inventories, Number | ✓ | ✓ | ✓ | ✓ |
| <u>MMJG</u> | Unprocessed Claims Inventories, Value | ✓ | ✓ | ✓ | ✓ |
| <u>MMJK</u> | Unprocessed Claims Inventories, Days | ✓ | ✓ | ✓ | ✓ |
| <u>MMJO</u> | Days in Claims Payable (DCP) | ✓ | ✓ | ✓ | ✓ |
| <u>MMJQ</u> | Days in Claims Payable excl. Capitation | ✓ | ✓ | ✓ | ✓ |
| <u>MMJZ</u> | Receipt Cycle Time (Days) | ✓ | ✓ | ✓ | ✓ |
| <u>MMKE</u> | Receipt Cycle Time (Months) | ✓ | ✓ | ✓ | ✓ |
| <u>MMKG</u> | Claims Reserves | ✓ | ✓ | ✓ | ✓ |
| <u>MMKO</u> | Membership under Capitation -% | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|-----------------------------|---------------------------------------|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MMKP</u> | Membership under Capitation, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MMKQ</u> | Covered Lives | ✓ | ✓ | ✓ | ✓ |
| <u>MMKZ</u> | Enrollment or Membership | ✓ | ✓ | ✓ | ✓ |
| <u>MMRT</u> | Mining, Reserves | ✓ | ✓ | ✓ | ✓ |
| <u>MSFF</u> | Copper, Reserves (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSFE</u> | Copper, Reserves (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSFK</u> | Copper, Reserves (US Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>SSFF</u> | Copper, Reserves (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSFO</u> | Diamonds, Reserves (Carats) | ✓ | ✓ | ✓ | ✓ |
| <u>MSHE</u> | Gold, Reserves (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MSFQ</u> | Gold, Reserves (Grams) | ✓ | ✓ | ✓ | ✓ |
| <u>MSFZ</u> | Gold, Reserves (Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>SSHE</u> | Gold, Reserves (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MSHK</u> | Iron Ore, Reserves (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSHF</u> | Iron Ore, Reserves (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSHO</u> | Iron Ore, Reserves (US Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>SSHK</u> | Iron Ore, Reserves (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSLN</u> | Platinum, Reserves (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MSLF</u> | Platinum, Reserves (Grams) | ✓ | ✓ | ✓ | ✓ |
| <u>MSLK</u> | Platinum, Reserves (Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>SSLN</u> | Platinum, Reserves (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MSNE</u> | Silver, Reserves (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MSLQ</u> | Silver, Reserves (Grams) | ✓ | ✓ | ✓ | ✓ |
| <u>MSLZ</u> | Silver, Reserves (Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>SSNE</u> | Silver, Reserves (Troy Ounces) | ✓ | ✓ | ✓ | ✓ |
| <u>MSNZ</u> | Titanium Slag, Reserves (Metric Tons) | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|-----------------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MSNO</u> | Titanium Slag, Reserves (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSPE</u> | Titanium Slag, Reserves (US Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>SSNZ</u> | Titanium Slag, Reserves (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSPK</u> | Zinc, Reserves (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSPF</u> | Zinc, Reserves (Long Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MSPN</u> | Zinc, Reserves (US Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>SSPK</u> | Zinc, Reserves (Metric Tons) | ✓ | ✓ | ✓ | ✓ |
| <u>MMTB</u> | Mining, Other | ✓ | ✓ | ✓ | ✓ |
| <u>MDAK</u> | Developed Square Kilometers - Mining | ✓ | ✓ | ✓ | ✓ |
| <u>MDAC</u> | Developed Acreage - Mining | ✓ | ✓ | ✓ | ✓ |
| <u>SDAK</u> | Developed Square Kilometers - Mining | ✓ | ✓ | ✓ | ✓ |
| <u>MNMK</u> | Undeveloped Square Kilometers - Mining | ✓ | ✓ | ✓ | ✓ |
| <u>MNMI</u> | Undeveloped Acreage - Mining | ✓ | ✓ | ✓ | ✓ |
| <u>SNMK</u> | Undeveloped Square Kilometers - Mining | ✓ | ✓ | ✓ | ✓ |
| <u>MRML</u> | Number of Mines | ✓ | ✓ | ✓ | ✓ |
| <u>MUAC</u> | Remaining Mine Life -Years | ✓ | ✓ | ✓ | ✓ |
| <u>MOGB</u> | Oil and Gas | ✓ | ✓ | ✓ | ✓ |
| <u>MOIF</u> | Developed Square Kilometers - Oil & Gas | ✓ | ✓ | ✓ | ✓ |
| <u>MOIE</u> | Developed Acreage - Oil & Gas | ✓ | ✓ | ✓ | ✓ |
| <u>SOIF</u> | Developed Square Kilometers - Oil & Gas | ✓ | ✓ | ✓ | ✓ |
| <u>MOII</u> | Undeveloped Square Kilometers -Oil & Gas | ✓ | ✓ | ✓ | ✓ |
| <u>MOIG</u> | Undeveloped Acreage - Oil & Gas | ✓ | ✓ | ✓ | ✓ |
| <u>SOII</u> | Undeveloped Square Kilometers -Oil & Gas | ✓ | ✓ | ✓ | ✓ |
| <u>MOIK</u> | Number of Rigs | ✓ | ✓ | ✓ | ✓ |
| <u>MOIO</u> | Number of Wells, New | ✓ | ✓ | ✓ | ✓ |
| <u>MOIQ</u> | Number of Wells, Total | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|--------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MOIZ</u> | Oil and NGL Reserves, Proved (Barrels) | ✓ | ✓ | ✓ | ✓ |
| <u>MOKG</u> | Natural Gas Reserves, Proved (Cu.Mts.) | ✓ | ✓ | ✓ | ✓ |
| <u>MOKE</u> | Natural Gas Reserves, Proved (Cu. Ft.) | ✓ | ✓ | ✓ | ✓ |
| <u>SOKG</u> | Natural Gas Reserves, Proved (Cu.Mts.) | ✓ | ✓ | ✓ | ✓ |
| <u>MOLB</u> | Oil and NGL Reserves, Probable (Barrels) | ✓ | ✓ | ✓ | ✓ |
| <u>MOLK</u> | Natural Gas Reserves, Probable (Cu.Mts.) | ✓ | ✓ | ✓ | ✓ |
| <u>MOLF</u> | Natural Gas Reserves, Probable (Cu. Ft.) | ✓ | ✓ | ✓ | ✓ |
| <u>SOLK</u> | Natural Gas Reserves, Probable (Cu. Mts.) | ✓ | ✓ | ✓ | ✓ |
| <u>MOMB</u> | Oil and NGL Reserves, Possible (Barrels) | ✓ | ✓ | ✓ | ✓ |
| <u>MOMK</u> | Natural Gas Reserves, Possible (Cu.Mts.) | ✓ | ✓ | ✓ | ✓ |
| <u>MOMF</u> | Natural Gas Reserves, Possible (Cu. Ft.) | ✓ | ✓ | ✓ | ✓ |
| <u>SOMK</u> | Natural Gas Reserves, Possible (Cu.Mts.) | ✓ | ✓ | ✓ | ✓ |
| <u>MPBT</u> | Pharmaceuticals/Biotech | ✓ | ✓ | ✓ | ✓ |
| <u>MNPA</u> | Number of Patents | ✓ | ✓ | ✓ | ✓ |
| <u>MPAR</u> | Number of Patent References (Other) | ✓ | ✓ | ✓ | ✓ |
| <u>MPP1</u> | Number of Products in Phase I | ✓ | ✓ | ✓ | ✓ |
| <u>MPP2</u> | Number of Products in Phase II | ✓ | ✓ | ✓ | ✓ |
| <u>MPP3</u> | Number of Products in Phase III | ✓ | ✓ | ✓ | ✓ |
| <u>MPRE</u> | Number of Products in Pre-Registration | ✓ | ✓ | ✓ | ✓ |
| <u>MPPL</u> | Number of Products Launched | ✓ | ✓ | ✓ | ✓ |
| <u>MREB</u> | REITs/Real Estate | ✓ | ✓ | ✓ | ✓ |
| <u>MRGK</u> | Number of Operating Partnership Units | ✓ | ✓ | ✓ | ✓ |
| <u>MRGN</u> | Net Asset Value (NAV - REIT) | ✓ | ✓ | ✓ | ✓ |
| <u>MRGQ</u> | Gross Net Asset Value (GNAV - REIT) | ✓ | ✓ | ✓ | ✓ |
| <u>MRGZ</u> | Triple Net Asset Value (NNNAV - REIT) | ✓ | ✓ | ✓ | ✓ |
| <u>MRLE</u> | Number of Units or Properties | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|--------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MRLF</u> | Total Square Meters Avail. for Lease | ✓ | ✓ | ✓ | ✓ |
| <u>MRLK</u> | Total Square Feet Avail. for Lease | ✓ | ✓ | ✓ | ✓ |
| <u>SRLF</u> | Total Square Meters Avail. for Lease | ✓ | ✓ | ✓ | ✓ |
| <u>MRLT</u> | Average Square Meters Leased | ✓ | ✓ | ✓ | ✓ |
| <u>MRLU</u> | Average Square Meters Leased, Total | ✓ | ✓ | ✓ | ✓ |
| <u>MRLQ</u> | Average Square Feet Leased | ✓ | ✓ | ✓ | ✓ |
| <u>MRLR</u> | Average Square Feet Leased, Total | ✓ | ✓ | ✓ | ✓ |
| <u>SRLT</u> | Average Square Meters Leased | ✓ | ✓ | ✓ | ✓ |
| <u>MRLN</u> | Occupancy Rate of Space Leased -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRLO</u> | Occupancy Rate of Space Leased, Total -% | ✓ | ✓ | ✓ | ✓ |
| <u>MRSB</u> | Restaurants | ✓ | ✓ | ✓ | ✓ |
| <u>MRXE</u> | Number of Restaurants Opened | ✓ | ✓ | ✓ | ✓ |
| <u>MRXG</u> | Number of Restaurants Closed | ✓ | ✓ | ✓ | ✓ |
| <u>MRXZ</u> | Number of Restaurants, End of Period | ✓ | ✓ | ✓ | ✓ |
| <u>MRXJ</u> | Number of Stores per Region | ✓ | ✓ | ✓ | ✓ |
| <u>MRXM</u> | Number of Company Owned Restaurants | ✓ | ✓ | ✓ | ✓ |
| <u>MRXV</u> | Number of Franchised Restaurants | ✓ | ✓ | ✓ | ✓ |
| <u>MRTB</u> | Retail | ✓ | ✓ | ✓ | ✓ |
| <u>MTBQ</u> | Selling Space, Square Meters (Gross) | ✓ | ✓ | ✓ | ✓ |
| <u>MTBO</u> | Selling Space, Square Feet (Gross) | ✓ | ✓ | ✓ | ✓ |
| <u>STBQ</u> | Selling Space, Square Meters (Gross) | ✓ | ✓ | ✓ | ✓ |
| <u>MTDE</u> | Selling Space, Square Meters (Net) | ✓ | ✓ | ✓ | ✓ |
| <u>MTBZ</u> | Selling Space, Square Feet (Net) | ✓ | ✓ | ✓ | ✓ |
| <u>STBZ</u> | Selling Space, Square Meters (Net) | ✓ | ✓ | ✓ | ✓ |
| <u>MTDK</u> | Average Store Size (Square Meters) | ✓ | ✓ | ✓ | ✓ |
| <u>MTDL</u> | Average Store Size (Sq. Meters), Total | ✓ | ✓ | ✓ | ✓ |

| Balance Sheet | | | | | |
|----------------------|---|-------------------------------|-------------|------------------|----------------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>MTDG</u> | Average Store Size (Square Feet) | ✓ | ✓ | ✓ | ✓ |
| <u>MTDH</u> | Average Store Size (Square Feet), Total | ✓ | ✓ | ✓ | ✓ |
| <u>STDK</u> | Average Store Size (Square Meters) | ✓ | ✓ | ✓ | ✓ |
| <u>MTHK</u> | Number of Stores Opened | ✓ | ✓ | ✓ | ✓ |
| <u>MTHQ</u> | Number of Stores Closed | ✓ | ✓ | ✓ | ✓ |
| <u>MTHQ</u> | Number of Stores, End of Period | ✓ | ✓ | ✓ | ✓ |
| MSET | Semiconductors/Semiconductor Equipment | ✓ | ✓ | ✓ | ✓ |
| <u>MTJE</u> | Value of Bookings | ✓ | ✓ | ✓ | ✓ |
| <u>MTJG</u> | Value of Backlog | ✓ | ✓ | ✓ | ✓ |
| <u>MTJK</u> | Book to Bill Ratio | ✓ | ✓ | ✓ | ✓ |
| <u>MTJL</u> | Book to Bill Ratio, Total | ✓ | ✓ | ✓ | ✓ |

Cash Flow Statement

| Cash Flow Statement | | | | | |
|-----------------------------|--------------------------------------|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>ONET</u> | Net Income/Starting Line | ✓ | ✓ | ✓ | ✓ |
| <u>SDEP</u> | Depreciation | ✓ | ✓ | ✓ | ✓ |
| <u>ODPL</u> | Depletion | | | | ✓ |
| <u>SDED</u> | Depreciation/Depletion | ✓ | ✓ | ✓ | ✓ |
| <u>OAMI</u> | Amortization of Intangibles | ✓ | ✓ | ✓ | ✓ |
| <u>OAMA</u> | Amortization of Acquisition Costs | ✓ | ✓ | ✓ | ✓ |
| <u>ODPA</u> | Amort. of Deferred Policy Acq. Costs | | | ✓ | |
| <u>SAMT</u> | Amortization | ✓ | ✓ | ✓ | ✓ |
| <u>OBDT</u> | Deferred Taxes | ✓ | ✓ | ✓ | ✓ |
| <u>OACG</u> | Accounting Change | ✓ | ✓ | ✓ | ✓ |
| <u>OIDO</u> | Discontinued Operations | ✓ | ✓ | ✓ | ✓ |
| <u>OTRA</u> | Extraordinary Item | ✓ | ✓ | ✓ | ✓ |
| <u>OUIE</u> | Unusual Items | ✓ | ✓ | ✓ | ✓ |
| <u>OPRD</u> | Purchased R&D | ✓ | | | ✓ |
| <u>OEIA</u> | Equity in Net Earnings (Loss) | ✓ | ✓ | ✓ | ✓ |
| <u>ONCI</u> | Other Non-Cash Items | ✓ | ✓ | ✓ | ✓ |
| <u>SNCI</u> | Non-Cash Items | ✓ | ✓ | ✓ | ✓ |
| <u>OCRC</u> | Cash Receipts | ✓ | ✓ | ✓ | ✓ |
| <u>OCPD</u> | Cash Payments | ✓ | ✓ | ✓ | ✓ |
| <u>SCTP</u> | Cash Taxes Paid | ✓ | ✓ | ✓ | ✓ |
| <u>SCIP</u> | Cash Interest Paid | ✓ | ✓ | ✓ | ✓ |
| <u>OLLP</u> | Loan Loss Provision | | ✓ | | |
| <u>OACR</u> | Accounts Receivable | ✓ | | ✓ | ✓ |
| <u>OITL</u> | Inventories | ✓ | | | ✓ |

| Cash Flow Statement | | | | | |
|---------------------|---------------------------------------|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>OPPY</u> | Prepaid Expenses | ✓ | | ✓ | ✓ |
| <u>OOAS</u> | Other Assets | ✓ | ✓ | ✓ | ✓ |
| <u>OAPB</u> | Accounts Payable | ✓ | | ✓ | ✓ |
| <u>OAEX</u> | Accrued Expenses | ✓ | | ✓ | ✓ |
| <u>OPBA</u> | Payable/Accrued | ✓ | ✓ | ✓ | ✓ |
| <u>OTXP</u> | Taxes Payable | ✓ | ✓ | ✓ | ✓ |
| <u>OOLB</u> | Other Liabilities | ✓ | ✓ | ✓ | ✓ |
| <u>OOAL</u> | Other Assets & Liabilities, Net | ✓ | ✓ | ✓ | ✓ |
| <u>OOCF</u> | Other Operating Cash Flow | ✓ | ✓ | ✓ | ✓ |
| <u>OINV</u> | Investment Securities, Gains/Losses | | ✓ | ✓ | |
| <u>OLOA</u> | Loans, Gains/Losses | | ✓ | | |
| <u>OLOR</u> | Loans Origination - Operating | | ✓ | | |
| <u>OSOL</u> | Sale of Loans | | ✓ | | |
| <u>OORE</u> | Other Real Estate Owned | | ✓ | | |
| <u>OLOS</u> | Loss Adjustment | | | ✓ | |
| <u>OBEN</u> | Policy Benefits/Liabilities | | | ✓ | |
| <u>OPAC</u> | Deferred Policy Acquisition Costs | | | ✓ | |
| <u>OREF</u> | Policy Refunds | | | ✓ | |
| <u>ORER</u> | Reinsurance Receivable | | | ✓ | |
| <u>OREP</u> | Reinsurance Payable | | | ✓ | |
| <u>OINR</u> | Insurance Reserves | | | ✓ | |
| <u>OUPR</u> | Unearned Premiums | | | ✓ | |
| <u>SOCF</u> | Changes in Working Capital | ✓ | ✓ | ✓ | ✓ |
| <u>OTLO</u> | Cash from Operating Activities | ✓ | ✓ | ✓ | ✓ |
| <u>ICEX</u> | Purchase of Fixed Assets | ✓ | ✓ | ✓ | ✓ |
| <u>IIAQ</u> | Purchase/Acquisition of Intangibles | ✓ | ✓ | ✓ | ✓ |

| Cash Flow Statement | | | | | |
|---------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>ISDC</u> | Software Development Costs | ✓ | | | ✓ |
| <u>SCEX</u> | Capital Expenditures | ✓ | ✓ | ✓ | ✓ |
| <u>IBAQ</u> | Acquisition of Business | ✓ | ✓ | ✓ | ✓ |
| <u>ISOB</u> | Sale of Business | ✓ | ✓ | ✓ | ✓ |
| <u>ISFA</u> | Sale of Fixed Assets | ✓ | ✓ | ✓ | ✓ |
| <u>IINS</u> | Sale/Maturity of Investment | ✓ | ✓ | ✓ | ✓ |
| <u>IVN</u> | Investment, Net | ✓ | ✓ | ✓ | ✓ |
| <u>IINP</u> | Purchase of Investments | ✓ | ✓ | ✓ | ✓ |
| <u>ISPP</u> | Principal Payments from Securities | | ✓ | | |
| <u>ISOI</u> | Sale of Intangible Assets | ✓ | ✓ | ✓ | ✓ |
| <u>IIAN</u> | Intangible, Net | ✓ | ✓ | ✓ | ✓ |
| <u>ILOA</u> | Loans | | ✓ | | |
| <u>ILOR</u> | Loans Origination - Investing | | ✓ | | |
| <u>IFRE</u> | Foreclosed Real Estate | | ✓ | | |
| <u>IPOL</u> | Policy Loans | | | ✓ | |
| <u>IICF</u> | Other Investing Cash Flow | ✓ | ✓ | ✓ | ✓ |
| <u>SICF</u> | Other Investing Cash Flow Items, Total | ✓ | ✓ | ✓ | ✓ |
| <u>ITLI</u> | Cash from Investing Activities | ✓ | ✓ | ✓ | ✓ |
| <u>FDPT</u> | Deposits | | ✓ | | |
| <u>FFLB</u> | FHLB Borrowings | | ✓ | | |
| <u>FFFS</u> | Federal Funds/REPOS | | ✓ | | |
| <u>FFCF</u> | Other Financing Cash Flow | ✓ | ✓ | ✓ | ✓ |
| <u>SFCF</u> | Financing Cash Flow Items | ✓ | ✓ | ✓ | ✓ |
| <u>FDPC</u> | Cash Dividends Paid - Common | ✓ | ✓ | ✓ | ✓ |
| <u>FDPP</u> | Cash Dividends Paid - Preferred | ✓ | ✓ | ✓ | ✓ |
| <u>FCDP</u> | Total Cash Dividends Paid | ✓ | ✓ | ✓ | ✓ |

| Cash Flow Statement | | | | | |
|-----------------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>FSIC</u> | Sale/Issuance of Common | ✓ | ✓ | ✓ | ✓ |
| <u>FRRC</u> | Repurchase/Retirement of Common | ✓ | ✓ | ✓ | ✓ |
| <u>FCSN</u> | Common Stock, Net | ✓ | ✓ | ✓ | ✓ |
| <u>FSIP</u> | Sale/Issuance of Preferred | ✓ | ✓ | ✓ | ✓ |
| <u>FRRP</u> | Repurchase/Retirement of Preferred | ✓ | ✓ | ✓ | ✓ |
| <u>FPSN</u> | Preferred Stock, Net | ✓ | ✓ | ✓ | ✓ |
| <u>FSCP</u> | Sale/Issuance of Common/Preferred | ✓ | ✓ | ✓ | ✓ |
| <u>FRCP</u> | Repurch./Retirement of Common/Preferred | ✓ | ✓ | ✓ | ✓ |
| <u>FOPX</u> | Options Exercised | ✓ | ✓ | ✓ | ✓ |
| <u>FWCV</u> | Warrants Converted | ✓ | ✓ | ✓ | ✓ |
| <u>FTST</u> | Treasury Stock | ✓ | ✓ | ✓ | ✓ |
| <u>FPSS</u> | Issuance (Retirement) of Stock, Net | ✓ | ✓ | ✓ | ✓ |
| <u>FSDI</u> | Short Term Debt Issued | ✓ | ✓ | ✓ | ✓ |
| <u>FSDR</u> | Short Term Debt Reduction | ✓ | ✓ | ✓ | ✓ |
| <u>FSDN</u> | Short Term Debt, Net | ✓ | ✓ | ✓ | ✓ |
| <u>FLDI</u> | Long Term Debt Issued | ✓ | ✓ | ✓ | ✓ |
| <u>FLDR</u> | Long Term Debt Reduction | ✓ | ✓ | ✓ | ✓ |
| <u>FLDN</u> | Long Term Debt, Net | ✓ | ✓ | ✓ | ✓ |
| <u>FTDI</u> | Total Debt Issued | ✓ | ✓ | ✓ | ✓ |
| <u>FTDR</u> | Total Debt Reduction | ✓ | ✓ | ✓ | ✓ |
| <u>FPRD</u> | Issuance (Retirement) of Debt, Net | ✓ | ✓ | ✓ | ✓ |
| <u>FTLF</u> | Cash from Financing Activities | ✓ | ✓ | ✓ | ✓ |
| <u>SFEE</u> | Foreign Exchange Effects | ✓ | ✓ | ✓ | ✓ |
| <u>SNCC</u> | Net Change in Cash | ✓ | ✓ | ✓ | ✓ |
| <u>SNCB</u> | Net Cash - Beginning Balance | ✓ | ✓ | ✓ | ✓ |
| <u>SNCE</u> | Net Cash - Ending Balance | ✓ | ✓ | ✓ | ✓ |

| Cash Flow Statement | | | | | |
|----------------------------|---|-------------------------------|-------------|------------------|----------------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>SDEP</u> | Depreciation, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>SCIP</u> | Cash Interest Paid, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>SCTP</u> | Cash Taxes Paid, Supplemental | ✓ | ✓ | ✓ | ✓ |
| <u>VTLO</u> | Reported Cash from Operating Activities | ✓ | ✓ | ✓ | ✓ |
| <u>VTLI</u> | Reported Cash from Investing Activities | ✓ | ✓ | ✓ | ✓ |
| <u>VTLF</u> | Reported Cash from Financing Activities | ✓ | ✓ | ✓ | ✓ |

Business and Geographic Segments

| Business and Geographic Segments | | | | | |
|----------------------------------|---|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| REXR | External Revenue | ✓ | | ✓ | ✓ |
| RINR | Intersegment Revenue | ✓ | | ✓ | ✓ |
| RIIB | Interest Income, Bank | | | ✓ | |
| RPRE | Premiums Earned | | | ✓ | |
| RNII | Net Investment Income | | | ✓ | |
| RRGL | Realized & Unrealized Gains (Losses) | | | ✓ | |
| RORE | Other Revenue | ✓ | | | |
| RTLR | Total Revenue | ✓ | | ✓ | ✓ |
| ECOR | Cost of Revenue | ✓ | | | ✓ |
| GRP | Gross Profit | ✓ | | ✓ | ✓ |
| GROSM | Gross Margin (%) | ✓ | | ✓ | ✓ |
| EIEB | Interest Expense, Bank | | | ✓ | |
| ELLP | Loan Loss Provision | | | ✓ | |
| ENII | Net Interest Income, Bank | | | ✓ | |
| ERAD | Research & Development | ✓ | | | ✓ |
| ELBA | Losses, Benefits and Adjustments | | | ✓ | |
| EPAC | Amortization of Policy Acquisition Costs | | | ✓ | |
| EUIE | Unusual Income/Expense | ✓ | | ✓ | ✓ |
| EBITDA | Earnings Before Interest, Tax, Depr. & Amort. (EBITDA) | ✓ | | ✓ | ✓ |
| EBDAM | EBITDA Margin (%) | ✓ | | ✓ | ✓ |
| EDEP | Depreciation/Amortization | ✓ | | ✓ | ✓ |
| ETOE | Total Operating Expenses | ✓ | | ✓ | ✓ |
| OPIL | Operating Income/Loss | ✓ | | ✓ | ✓ |

| Business and Geographic Segments | | | | | |
|----------------------------------|--|------------------------|------|-----------|---------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| OPRM | Operating Margin (%) | ✓ | | ✓ | ✓ |
| EBIT | Earnings Before Interest and Taxes (EBIT) | ✓ | | ✓ | ✓ |
| EBITM | EBIT Margin (%) | ✓ | | ✓ | ✓ |
| NIIN | Interest/Investment Income | ✓ | | ✓ | ✓ |
| EIEX | Interest Expense | ✓ | | ✓ | ✓ |
| NINN | Interest Income (Expense), Net | ✓ | | ✓ | ✓ |
| NTNE | Non-Interest Expense, Bank | | ✓ | | |
| NTNI | Non-Interest Income, Bank | | ✓ | | |
| EIBT | Income Before Tax | ✓ | ✓ | ✓ | ✓ |
| PRTXM | Pre-Tax Margin (%) | ✓ | ✓ | ✓ | ✓ |
| TTAX | Income Tax | ✓ | ✓ | ✓ | ✓ |
| TIAT | Income After Tax | ✓ | ✓ | ✓ | ✓ |
| NTPRM | Net Profit Margin (%) | ✓ | ✓ | ✓ | ✓ |
| CEIA | Equity In Affiliates | ✓ | ✓ | ✓ | ✓ |
| XIDO | Discontinued Operations | ✓ | ✓ | ✓ | ✓ |
| XTRA | Extraordinary Items | ✓ | ✓ | ✓ | ✓ |
| XACG | Accounting Change | ✓ | ✓ | ✓ | ✓ |
| HFFO | Funds From Operations (REIT) | ✓ | | | |
| ATGL | Total Gross Loans, Bank | | ✓ | | |
| ANTL | Net Loans, Bank | | ✓ | | |
| AEQI | Long Term Investments | ✓ | ✓ | ✓ | ✓ |
| ADPA | Deferred Policy Acquisition Costs | | | ✓ | |
| SLTA | Long Term Assets | ✓ | ✓ | ✓ | ✓ |
| ATOT | Total Assets | ✓ | ✓ | ✓ | ✓ |
| OPROA | Operating Return on Assets (%) | ✓ | ✓ | ✓ | ✓ |
| LPLR | Policy Liabilities | | | ✓ | |

| Business and Geographic Segments | | | | | |
|---|--------------------------|-------------------------------|-------------|------------------|----------------|
| | | COA type applicable to | | | |
| COA | Description | Industry | Bank | Insurance | Utility |
| <u>LDBT</u> | Deposit Liabilities | | ✓ | | |
| <u>LTLL</u> | Total Liabilities | ✓ | ✓ | ✓ | ✓ |
| <u>METL</u> | Number of Employees | ✓ | ✓ | ✓ | ✓ |
| <u>ICEX</u> | Capital Expenditures | ✓ | ✓ | ✓ | ✓ |

List of Codes in Alphabetical Order

| | | | |
|--|-----|--|----------|
| (Gain) Loss on Sale of Assets, Supplemental .. | 307 | Advertising Expense..... | 200 |
| Acceptances Outstanding | 652 | Advertising Expense, Supplemental | 341 |
| Accounting Change | 281 | Aircraft Stage, Avg. Length (KM)..... | 416, 417 |
| Accounting Change - CF | 863 | Aircraft Stage, Avg. Length (KM), Total | 416 |
| Accounting Change (Segments) | 944 | Aircraft Stage, Avg. Length (MI), Total | 415 |
| Accounts Payable..... | 643 | Aircraft Stage, Avg. Length (Miles)..... | 415 |
| Accounts Payable - CF..... | 874 | Aircraft Utilization (Hours per Day)..... | 437 |
| Accounts Receivable – Trade, Gross | 583 | Aircraft Utilization (Hours per Day), Total | 438 |
| Accounts Receivable – Trade, Net | 585 | Airlines (OM, BS) | 785 |
| Accounts Receivables - CF | 871 | Airlines (Operating Metrics, Income Statement) | |
| Accrued Expenses..... | 644 | | 403 |
| Accrued Expenses - CF..... | 875 | All Other Fees Paid to Auditor, Supplemental . | 348 |
| Accrued Investment Income | 637 | Allow. for Funds Used During Const. | 246 |
| Accrued Liabilities - Domestic | 773 | Amortization - CF..... | 862 |
| Accrued Liabilities - Foreign | 773 | Amortization of Acquisition Costs (Goodwill) - CF | |
| Accrued Liabilities - Post-Retirement | 774 | | 861 |
| Accum, Obligation - Foreign..... | 764 | Amortization of Acquisition Costs (Goodwill) - IS | |
| Accum. Obligation - Domestic | 764 | | 209, 262 |
| Accum. Obligation – Post-Retirement | 764 | Amortization of Acquisition Costs (Goodwill, | |
| Accumulated Depletion..... | 626 | Supplemental – IS)..... | 334 |
| Accumulated Depreciation, Total | 617 | Amortization of Deferred Policy Acquisition Costs | |
| Accumulated Goodwill Amortization..... | 709 | - CF..... | 862 |
| Accumulated Goodwill Amortization..... | 619 | Amortization of Intangibles - CF..... | 861 |
| Accumulated Intangible Amoritization..... | 710 | Amortization of Intangibles - IS | 206, 261 |
| Accumulated Intangible Amortization | 621 | Amortization of Intangibles, Supplemental - IS | |
| Acquisition of Business - CF | 891 | | 336 |
| Actuarial Gains & Losses - Domestic..... | 383 | Amortization of Policy Acquisition Costs - IS... . | 195 |
| Actuarial Gains & Losses - Foreign | 387 | Amortization of Policy Acquisition Costs | |
| Actuarial Gains & Losses- Post-Retirement.... | 391 | (Segments)..... | 932 |
| Additional Paid-In Capital | 686 | Asset Allocation | 783 |
| Adjusted FFO (AFFO) | 551 | Assets under Management | 717 |
| Adjusted FFO per Share (Basic) | 552 | Assumptions..... | 400 |
| Adjusted FFO per Share (Diluted)..... | 552 | Audit Fees, Supplemental | 346 |

| | | | |
|---|----------|---|----------|
| Audit-Related Fees, Supplemental | 347 | Average Store Size (Square Feet), Total | 853 |
| Available Seat Kilometers (ASK) | 407 | Average Store Size (Square Meters) | 851, 853 |
| Available Seat Miles (ASM) | 406 | Average Store Size (Square Meters), Total..... | 852 |
| Average Daily Room Rate | 459 | Avg. Prod. Costs per Barrel, Total | 538 |
| Average Daily Room Rate, Total..... | 460 | Avg. Prod. per Mine (Long Tons), Total | 523 |
| Average Length of Stay (Days) | 456 | Avg. Prod. per Mine (Metric Tons)..... | 524 |
| Average Length of Stay (Days), Total | 457 | Avg. Prod. per Mine (Metric Tons), Total | 522 |
| Average Number of Licensed Beds | 451 | Avg. Prod. per Mine (US Tons) | 524 |
| Average Number of Operating Aircraft..... | 438 | Avg. Production Costs per Barrel..... | 538 |
| Average Passenger Fare | 418 | Avg. Production per Mine (Long Tons)..... | 522 |
| Average Passenger Fare, Total..... | 418 | Avg. Production per Mine (Metric Tons)..... | 521 |
| Average Rent per Square Foot | 557 | Avg. Production per Mine (US. Tons)..... | 523 |
| Average Rent per Square Foot, Total..... | 558 | Avg. Rental Exp. per Sq. Mt..... | 574 |
| Average Rent per Square Meter | 556, 558 | Avg. Rental Exp. per Sq. Mt., Total | 574 |
| Average Rent per Square Meter, Total..... | 557 | Avg. Rental Exp. per Square Foot, Total | 575 |
| Average Rental Exp. per Square Foot | 575 | Avg. Rental Exp. per Square Meter..... | 576 |
| Average Rental Expense per Store | 577 | Avg. Value per Transaction..... | 563 |
| Average Rental Expense per Store, Total..... | 577 | Avg. Value per Transaction, Total | 563 |
| Average Rev. per Click, Total | 474 | Bank Total Revenue..... | 371 |
| Average Revenue per Click | 473 | Banking/Brokerage, (Operating Metrics, Income Statement) | 441 |
| Average Revenue per Customer | 474 | Basic EPS After Stock-Based Comp. Exp. | 328 |
| Average Revenue per Customer, Total..... | 475 | Basic EPS Excluding Extraordinary Items | 297 |
| Average Sales per Sq. Mt., Total | 572 | Basic EPS Including Extraordinary Items..... | 298 |
| Average Sales per Square Foot | 572 | Basic Normalized EPS..... | 326 |
| Average Sales per Square Foot, Total..... | 573 | Basic Weighted Average Shares | 297 |
| Average Sales per Square Meter | 571, 573 | Book to Bill Ratio | 857 |
| Average Sales per Store | 570 | Book to Bill Ratio, Total..... | 858 |
| Average Sales per Store, Total..... | 571 | Breakeven Load Factor - % | 411 |
| Average Square Feet Leased Per Property | 841 | Breakeven Load Factor, Total - %..... | 412 |
| Average Square Feet Leased Per Property, Total | 841 | Building – Gross | 610 |
| Average Square Meters Leased Per Property | 840, | Capital Expenditures - CF | 891 |
| 842 | | Capital Expenditures (Segments) | 951 |
| Average Square Meters Leased Per Property, Total | 840 | Capital Lease Obligations | 667 |
| Average Store Size (Square Feet)..... | 852 | Capital Lease Obligations Financial Sector, Supplemental | 709 |

| | | | |
|--|-----|--|----------|
| Capital Leases Maturing Within 1 through 10 Years & Remaining Maturities | 750 | Comp. Store Sales Growth,Retail, Total-%..... | 568 |
| Cash | 580 | Comp. Store Sales, Restaurants (Value) | 561 |
| Cash & Due From Banks..... | 600 | Comparable Store Sales, Retail (Value)..... | 569 |
| Cash and Equivalents | 581 | Compensation Rate - Domestic | 398, 768 |
| Cash and Short-Term Investments | 582 | Compensation Rate - Foreign | 398, 768 |
| Cash Dividends Paid - CF..... | 907 | Compensation Rate – Post-Retirement ... | 398, 769 |
| Cash Dividends Paid – Common - CF | 905 | Construction in Progress – Gross..... | 613 |
| Cash Dividends Paid – Preferred - CF | 906 | Consumer Electronics (Operating Metrics, Income Statement) | 444 |
| Cash From Financing Activities..... | 918 | Convertible Preferred Stock – Non-Redeemable | 681 |
| Cash From Investing Activities | 902 | Copper Production (Long Tons) | 507 |
| Cash From Operating Activities | 886 | Copper Production (Metric Tons)..... | 506, 508 |
| Cash Interest Paid - CF | 870 | Copper Production (US Tons) | 507 |
| Cash Interest Paid, Supplemental - CF..... | 921 | Copper Reserves (Long Tons)..... | 801 |
| Cash Payments - CF..... | 869 | Copper Reserves (Metric Tons) | 800, 802 |
| Cash Receipts - CF..... | 869 | Copper Reserves (US Tons) | 801 |
| Cash Tax Paid - CF..... | 870 | Copper, Average Price per Metric Ton | 479 |
| Cash Taxes Paid, Supplemental - CF..... | 922 | Copper, Average Price per Metric Ton, Total .. | 480 |
| Catalog Sales..... | 578 | Copper, Avg. Pp US Ton, Total | 482 |
| Changes in Working Capital - CF | 885 | Copper, Avg. Pp. Long Ton, Total | 481 |
| Claims Reserves | 797 | Copper, Avg. Price per Long Ton..... | 480 |
| Click Rate- % | 475 | Copper, Avg. Price per Metric Ton..... | 482 |
| Click Rate, Total- % | 476 | Copper, Avg. Price per US Ton..... | 481 |
| Combined Ratio- %..... | 467 | Cost of Revenue | 177 |
| Combined Ratio- %..... | 548 | Cost of Revenue (Segments) | 928 |
| Combined Ratio, Total- % | 468 | Cost of Revenue, Total..... | 182 |
| Combined Ratio, Total- % | 549 | Covered Lives..... | 798 |
| Commercial Paper..... | 654 | Credit Card Fees | 253 |
| Commissions/Fees from Securities Activities... | 251 | Credit Exposure | 716 |
| Common Stock | 684 | Crude Oil Production (Barrels) | 529 |
| Common Stock, Net - CF | 909 | Crude Oil, Avg. Prod. (Barrels/day) | 527 |
| Common Stock, Total..... | 685 | Crude Oil, Avg. Sales Pp. Barrel, Total | 528 |
| Comp. Store Sales Growth, Restaurants- % ... | 560 | Crude Oil, Avg. Sales Price per Barrel | 528 |
| Comp. Store Sales Growth, Restaurants, Total-% | 561 | Cumulative Translation Adjustment | 689 |
| Comp. Store Sales Growth, Retail- % | 568 | | |

| | |
|--|----------|
| Curr Port– Long Term Debt/Capital Lease | |
| Financial Sector, Supplemental | 708 |
| Current Derivative Liabilities - Hedging, | |
| Supplemental | 711 |
| Current Derivative Liabilities - | |
| Speculative/Trading, Supplemental | 712 |
| Current Portion of LT Debt/Capital Leases | 657 |
| Current Ratio..... | 719 |
| Current Tax - Domestic | 372 |
| Current Tax - Foreign..... | 372 |
| Current Tax - Local | 372 |
| Current Tax - Other | 373 |
| Current Tax - Total | 373, 374 |
| Curtailments & Settlements- Post-Retirement. | 392 |
| Curtailments and Settlements - Domestic | 383 |
| Curtailments and Settlements - Foreign | 387 |
| Customer Acceptances | 606 |
| Customer Advances | 660 |
| Days in Claims Payable (DCP) | 795 |
| Days in Claims Payable excl. Capitation | 795 |
| Dealer Trading Account Loss | 264 |
| Dealer Trading Account Profit | 254 |
| Debt Securities % - Domestic | 778 |
| Debt Securities % - Post-Retirement | 779 |
| Debt Securities% - Foreign..... | 779 |
| Deferred Charges..... | 630 |
| Deferred Gas Cost..... | 596 |
| Deferred Income Tax | 671 |
| Deferred Income Tax – Current Asset..... | 595 |
| Deferred Income Tax – Current Liability | 662 |
| Deferred Income Tax – LT Asset..... | 632 |
| Deferred Income Tax – LT Liability..... | 670 |
| Deferred Investment Tax Credit..... | 671 |
| Deferred Policy Acquisition Costs..... | 636 |
| Deferred Policy Acquisition Costs - CF..... | 882 |
| Deferred Policy Acquisition Costs (Segments). | 946 |
| Deferred Revenue - Current | 710 |
| Deferred Revenue – Long Term | 711 |
| Deferred Tax - Domestic | 374 |
| Deferred Tax - Foreign..... | 374 |
| Deferred Tax - Local | 375 |
| Deferred Tax - Other | 375 |
| Deferred Tax - Total | 376 |
| Deferred Taxes - CF..... | 863 |
| Defined Contribution Exp. - Domestic..... | 394 |
| Defined Contribution Exp. - Foreign | 394 |
| Defined Contribution Expense Post-Retirement | 394 |
| Depletion - CF | 860 |
| Deposit Liabilities (Segments)..... | 949 |
| Deposits - CF..... | 903 |
| Depreciation..... | 859 |
| Depreciation - IS | 204 |
| Depreciation Expense - IS | 260 |
| Depreciation, Supplemental - CF | 921 |
| Depreciation, Supplemental - IS..... | 332 |
| Depreciation/Amortization - IS..... | 210 |
| Depreciation/Amortization (Segments) | 934 |
| Depreciation/Depletion - CF | 860 |
| Developed Acreage- Mining | 816 |
| Developed Acreage- Oil & Gas | 821 |
| Developed Square Kilometers - Mining ... | 815, 816 |
| Developed Square Kilometers – Oil & Gas..... | 820, 821 |
| Diamond Production (Carat) | 508 |
| Diamonds, Avg. Pp. Carat, Total | 483 |
| Diamonds, Avg. Price per Carat | 483 |
| Diamonds, Reserves (Carat) | 802 |
| Dil. EPS Aft. Stk.-Based Comp. Exp. | 328 |
| Diluted EPS Excl. Extraordinary Items | 301 |
| Diluted EPS Incl. Extraord. Items | 302 |
| Diluted Net Income..... | 299 |

| | | | |
|--|----------|---|----------|
| Diluted Normalized EPS | 326 | Equity % - Domestic | 777 |
| Diluted Weighted Average Shares | 301 | Equity % - Foreign..... | 777 |
| Dilution Adjustment | 298 | Equity % - Post-Retirement | 778 |
| Discontinued Operations..... | 282 | Equity in Affiliates | 277 |
| Discontinued Operations - CF..... | 864 | Equity in Affiliates (Segments)..... | 942 |
| Discontinued Operations – Current Assets | 597 | Equity in Affiliates, Supplemental | 341 |
| Discontinued Operations – Current Liability.... | 663 | Equity in Net Earnings/Loss - CF | 866 |
| Discontinued Operations – Liabilities | 674 | Equivalent Patient Days..... | 453 |
| Discontinued Operations – LT Asset | 632 | ESOP Debt Guarantee | 688 |
| Discontinued Operations (Segments)..... | 943 | Excise Taxes Payments | 153, 181 |
| Discount Rate - Domestic | 395, 766 | Executory Costs..... | 754 |
| Discount Rate - Foreign..... | 396, 766 | Expected Rate of Return- Domestic..... | 397, 767 |
| Discount Rate – Post-Retirement..... | 396, 766 | Expected Rate of Return- Foreign | 397, 767 |
| Distribution to Depositors | 359 | Expected Rate of Return– Post-Retirement | 767 |
| Div. Per Share– Common Stock Issue 2 | 303 | Expected Rate of Return– Post-Retiremt..... | 397 |
| Div. per Share– Common Stock Issue 3 | 303 | Expected Return on Assets – Dmstc. | 382 |
| Div. per Share– Common Stock Issue 4 | 304 | Expected Return on Plan Assets - Foreign..... | 387 |
| Dividends Payable..... | 659 | Expected Return on Plan Assets- Post-Retirement | 391 |
| Domestic Pension Plan Expense | 384 | Expense Ratio- % | 465 |
| Domestic Tax | 378 | Expense Ratio, Total- %..... | 466 |
| Domestic Tax - Other | 376 | Exploration & Production | 625 |
| DPS – Common Stock Primary Issue | 303 | Exploration and Development Costs | 540 |
| Earnings Before Interest and Taxes (Segments) | 936 | External Revenue (Segments)..... | 924 |
| Earnings before Interest, Taxes, Depreciation and Amortization (Segments)..... | 933 | Extraordinary Item..... | 283 |
| EBIT Margin (Segments) | 936 | Extraordinary Item - CF | 864 |
| EBITDA Margin (Segments) | 933 | Extraordinary Item (Segments)..... | 943 |
| EBITDAR..... | 403 | FAD Payout Ratio- % | 554 |
| Effect of Special Items on Income Taxes | 320 | FAD Payout Ratio, Total- %..... | 554 |
| Effective Tax Rate..... | 368 | Fed Funds Sold/Sec Purchased Under Resale Agreement..... | 601 |
| Electric Operations..... | 154 | Federal Funds Purchased/Securities Sold Under Repurchase Agreement..... | 190, 654 |
| Embedded Value..... | 791 | Federal Funds Sold/Sec. Purchased Under Resale Agreement..... | 166 |
| Employees (Segments)..... | 950 | Federal Funds/REPOs - CF | 904 |
| Enplaned Passengers | 405 | | |
| Enrollment or Membership..... | 799 | | |

| | | | |
|---|----------|---|----------|
| Fees and Commissions From Operations..... | 251 | Funded Status – Post-Retirement..... | 762 |
| Fees For Other Customer Services..... | 253 | Funds Available for Distribution..... | 553 |
| FFO Payout Ratio- % | 553 | Funds From Operations – REIT | 331 |
| FFO Payout Ratio, Total- % | 554 | Funds From Operations (REIT) (Segments) ... | 944 |
| FFO per Share (Basic) | 550 | Gain (Loss) on Sale of Assets..... | 245 |
| FFO per Share (Diluted) | 551 | Gas in Storage – Inventory..... | 592 |
| FHLB Advances..... | 651 | Gas Liquids Production (Barrels) | 531 |
| FHLB Borrowings - CF | 903 | Gas Liquids, Avg. Prod., (Barrels/Day) | 529 |
| FHLB Stock..... | 602 | Gas Liquids, Avg. Sales Pp. Barrel | 530 |
| Financing Cash Flow Items | 905 | Gas Lqd., Avg. Sales Pp. Barrel, Total..... | 530 |
| Fixed Charge Coverage Ratio | 555 | Gas Operations..... | 155 |
| Fixed Charge Coverage Ratio, Total..... | 556 | General & Admin. Ratio (Managed Care), Total- | |
| Foreclosed Real Estate - CF | 898 | % | 547 |
| Foreign Currency Gains | 255 | General & Administration Ratio (Managed Care) | |
| Foreign Currency Losses..... | 265 | | 546 |
| Foreign Currency Translation Adjustment | 226, 247 | General Partner | 683 |
| Foreign Exchange Effects - CF | 919 | General Partners' Distributions..... | 288 |
| Foreign Pension Plan Expense..... | 389 | Gold Production (Grams) | 509 |
| Foreign Tax..... | 379 | Gold Production (Ounces)..... | 510 |
| Foreign Tax - Other | 377 | Gold Production (Troy Ounces) | 509 |
| Fuel – Inventory | 593 | Gold Production (Troy Ounces) | 510 |
| Fuel Consumed, Liters..... | 437 | Gold, Avg. Pp Gram, Total | 485 |
| Fuel Consumed, Liters..... | 435 | Gold, Avg. Pp. Oz., Total | 486 |
| Fuel Consumed, UK Gallon | 436 | Gold, Avg. Pp. Troy Oz., Total | 484 |
| Fuel Consumed, US Gallon..... | 436 | Gold, Avg. Price per Gram | 485 |
| Fuel Cost per Liter | 432, 435 | Gold, Avg. Price per Ounce | 486 |
| Fuel Cost per Liter, Total | 432 | Gold, Avg. Price per Troy Ounce | 484, 487 |
| Fuel Cost per UK Gallon..... | 434 | Gold, Reserves (Grams) | 803 |
| Fuel Cost per UK Gallon, Total | 434 | Gold, Reserves (Ounces) | 804 |
| Fuel Cost per US Gallon..... | 433 | Gold, Reserves (Troy Ounces) | 803, 804 |
| Fuel Cost per US Gallon, Total | 433 | Goodwill - Net | 707 |
| Fuel Expense..... | 187 | Goodwill, Gross | 619 |
| Fuel Purchased for Resale | 176 | Goodwill, Net..... | 620 |
| Full-Time Employees | 705 | Gross Dividends – Common Stock..... | 306 |
| Funded Status - Domestic | 761 | Gross Margin | 367 |
| Funded Status - Foreign | 761 | Gross Margin (Segments) | 929 |

| | | | |
|--|-----|---|-----|
| Gross Net Asset Value (GNAV - REIT)..... | 837 | Inpatient Revenue per Admission | 454 |
| Gross Premiums Written..... | 159 | Inpatient Revenue per Admission, Total | 455 |
| Gross Profit | 186 | Inpatient Revenue per Patient Day..... | 453 |
| Gross Profit (Segments) | 928 | Inpatient Revenue per Patient Day, Total | 454 |
| Gross Revenue | 151 | Insurance (OM, BS) | 791 |
| Growth in Avg. Value per Transaction..... | 564 | Insurance (Operating Metrics, Income Statement) | 465 |
| Growth in Guest Counts- % | 564 | Insurance Commissions, Fees and Premiums . | 252 |
| Growth in Guest Counts, Total- %..... | 565 | Insurance Receivables..... | 629 |
| Growth in Table Games Drop (Volume) - % ... | 462 | Insurance Reserves | 646 |
| Growth in Table Games Drop (Volume), Total - % | 463 | Insurance Reserves - CF | 884 |
| Growth. in Avg. Value per Transaction, Total- % | 564 | Intangible Assets - Domestic | 772 |
| Healthcare Facilities (OM, BS) | 787 | Intangible Assets - Foreign | 772 |
| Healthcare Facilities (Operating Metrics, Income Statement)..... | 446 | Intangible Assets – Post-Retirement..... | 772 |
| Hotels/Gaming (OM, BS) | 789 | Intangible, Net - CF | 897 |
| Hotels/Gaming (Operating Metrics, Income Statement)..... | 458 | Intangibles - Net | 707 |
| Ijara Income | 363 | Intangibles, Gross..... | 621 |
| Ijarah Financing Receivables..... | 733 | Intangibles, Net..... | 622 |
| Ijarah Lease Payables | 737 | Interest & Dividends on Investment Securities | 165 |
| Impairment – Assets Held for Sale | 220 | Interest & Fees on Loans | 164 |
| Impairment – Assets Held for Sale, Supplemental | 308 | Interest Adjustment – Primary EPS | 290 |
| Impairment – Assets Held for Use | 218 | Interest Bearing Deposits | 650 |
| Impairment – Assets Held for Use, Supplemental | 309 | Interest Capitalized – Operating..... | 211 |
| Income After Tax (Segments)..... | 941 | Interest Capitalized, Non-Operating | 240 |
| Income Before Tax (Segments) | 939 | Interest Capitalized, Supplemental | 331 |
| Income Tax - Total | 378 | Interest Cost - Domestic | 381 |
| Income Tax (Segments) | 941 | Interest Cost - Foreign | 385 |
| Income Tax by Region - Total..... | 380 | Interest Cost – Post-Retirement..... | 389 |
| Income Taxes Excluding Impact of Special Items | 321 | Interest Costs..... | 753 |
| Income Taxes Payable | 661 | Interest Expense – Operating | 210 |
| | | Interest Expense (Financial Operating), Supplemental | 329 |
| | | Interest Expense (Income), Net - Operating, Total | 215 |
| | | Interest Expense (Income), Net-Non-Operating, Total | 245 |

| | | | |
|--|-----|--|----------|
| Interest Expense (Segments)..... | 937 | Iron Ore Production (Long Tons) | 511 |
| Interest Expense(Income) – Net Op..... | 214 | Iron Ore Production (Metric Tons)..... | 512 |
| Interest Expense, Bank (Segments) | 929 | Iron Ore Production (Metric Tons)..... | 511 |
| Interest Expense, Net – Operating | 211 | Iron Ore Production (US Tons) | 512 |
| Interest Expense, Net Non-Operating | 241 | Iron Ore, Avg. Pp. Long Ton, Total | 489 |
| Interest Expense, Non Operating | 240 | Iron Ore, Avg. Pp., US Ton, Total | 490 |
| Interest Expense, Supplemental..... | 330 | Iron Ore, Avg. Price per Long Ton..... | 488 |
| Interest Income – Operating | 212 | Iron Ore, Avg. Price per Metric Ton..... | 487 |
| Interest Income (Expense), Net (Segments) .. | 938 | Iron Ore, Avg. Price per Metric Ton..... | 490 |
| Interest Income, Bank..... | 169 | Iron Ore, Avg. Price per Metric Ton, Total | 488 |
| Interest Income, Bank (Segments)..... | 925 | Iron Ore, Avg. Price per US Ton..... | 489 |
| Interest Income, Non-Bank | 171 | Iron Ore, Reserves (Long Tons)..... | 805 |
| Interest Income, Non-Operating | 241 | Iron Ore, Reserves (Metric Tons) | 805, 806 |
| Interest Income/Expense, Net Non-Operating | 244 | Iron Ore, Reserves (US Tons)..... | 806 |
| Interest on Deposit | 189 | Islamic Debt..... | 745 |
| Interest on Deposits..... | 167 | Islamic Income..... | 358 |
| Interest on Other Borrowings | 189 | Islamic Investments & Deposits | 743 |
| Interest Receivable | 638 | Islamic Receivables..... | 744 |
| Interest/Investment Income (Segments) | 937 | Islamic Section, Supplemental | 360, 745 |
| Interest/Investment Income, Non-Operating.. | 244 | Issuance (Retirement) of Debt, Net - CF..... | 917 |
| Interest/Investment Income, Operating..... | 214 | Issuance (Retirement) of Stock, Net - CF..... | 913 |
| Interest-Earning Deposits | 600 | Istisna Income | 361 |
| Internet Media (Operating Metrics, Income Statement)..... | 473 | Istisna Payables..... | 737 |
| Intersegment Revenues (Segments)..... | 924 | Istisna Receivables | 731 |
| Inventories - CF | 872 | Labor & Related Expense | 199 |
| Inventories – Finished Goods..... | 588 | Labor & Related Expense, Supplemental..... | 339 |
| Inventories – Other..... | 591 | Labor & Related Expenses | 259 |
| Inventories – Raw Materials..... | 590 | Land/Improvements – Gross..... | 611 |
| Inventories – Work-in-Progress..... | 589 | Leases – Gross | 614 |
| Investment Income – Operating | 212 | LIFO Reserve | 592 |
| Investment Income, Non-Operating | 242 | Limited Partner..... | 685 |
| Investment Securities Gains..... | 255 | Litigation..... | 217 |
| Investment Securities Losses | 264 | Litigation Charge, Supplemental..... | 310 |
| Investment, Net - CF..... | 894 | Litigation Expense | 266 |
| Investments Securities, Gains/Losses - CF | 879 | Load Factor - % | 408 |
| | | Load Factor, Total - % | 408 |

| | | | |
|---|-----|--|----------|
| Loan Loss Allowances..... | 608 | Medical Costs PMPM, Total | 544 |
| Loan Loss Provision..... | 191 | Medical Expense Ratio- % | 545 |
| Loan Loss Provision - CF..... | 871 | Medical Expense Ratio, Total- %..... | 546 |
| Loan Loss Provision (Segments)..... | 930 | Membership under Capitation- %..... | 797 |
| Loans - CF..... | 898 | Membership under Capitation, Total- % | 798 |
| Loans Held for Sale..... | 605 | Merchandise Margins- % | 570 |
| Loans Origination – Investing - CF | 898 | Merchandise Margins, Total- %..... | 570 |
| Loans Origination – Operating - CF | 880 | Minimum Pension Liability Adjustment.... | 228, 690 |
| Loans, Gains/Losses - CF..... | 879 | Minimum Pension Liability Gain..... | 256 |
| Local Tax | 379 | Minimum Pension Liability Loss | 266 |
| Local Tax - Other | 377 | Minimum Translation Adjustment | 248 |
| Long Term Assets (Segments) | 947 | Mining, Average Price (Operating Metrics, Income Statement) | 479 |
| Long Term Debt Financial Sector, Supplemental | 708 | Mining, Other (OM, BS) | 815 |
| Long Term Debt Issued - CF..... | 915 | Mining, Other (Operating Metrics, Income Statement) | 521 |
| Long Term Debt Maturing Within 1 through 10 Years & Remaining Maturities | 746 | Mining, Production (Operating Metrics, Income Statement) | 506 |
| Long Term Debt Reduction - CF..... | 915 | Mining, Reserves (OM, BS) | 800 |
| Long Term Debt, Net - CF | 916 | Minority Interest | 276, 671 |
| Long-Term Debt | 665 | Minority Interest – Non Redeemable | 704 |
| Long-Term Investments | 628 | Minority Interest - Redeemable..... | 704 |
| Long-Term Investments – Other | 627 | Minority Interest, Supplemental | 343 |
| Long-Term Investments (Segments) | 946 | Miscellaneous Earnings Adjustment..... | 289 |
| Loss (Gain) on Sale of Assets – Operating | 221 | Mudaraba Income..... | 362 |
| Loss Adjustment - CF | 881 | Mudarabah Financing Payables | 739 |
| Loss Ratio- %..... | 466 | Mudarabah Financing Receivables | 733 |
| Loss Ratio, Total- % | 467 | Mudarabah Investments..... | 726 |
| Losses, Benefits and Adjustments | 192 | Murabaha Income..... | 360 |
| Losses, Benefits and Adjustments (Segments)931 | | Murabaha Investments | 725 |
| Losses, Benefits and Adjustments, Total | 194 | Murabaha Payables..... | 736 |
| LT Investment – Affiliate Companies | 627 | Murabaha Receivables | 731 |
| Machinery/Equipment – Gross | 612 | Musharaka Income | 361 |
| Managed Care (OM, BS)..... | 793 | Musharakah Financing Payables..... | 738 |
| Managed Care (Operating Metrics, Income Statement)..... | 542 | Musharakah Financing Receivables | 732 |
| Medical Costs per Member per Month..... | 543 | Musharakah Investments | 725 |

| | | | |
|--|-----|---|-----|
| Nat. Gas, Avg. Prd. (Cb.Ft/Day), Total | 533 | Net Income Before Taxes | 272 |
| Nat. Gas, Avg. Prd. (Cu.M/day), Total | 532 | Net Income Incl Extra Before Distributions | 285 |
| Nat. Gas, Avg. Sales Pp Cu.Mt., Total | 534 | Net Income/Starting Line - CF | 859 |
| Nat. Gas, Avg. Sales Pp. Cu. Ft., Total | 535 | Net Inpatient Revenues..... | 450 |
| Natural Gas Production, Cu.Ft..... | 537 | Net Interest Cost – Domestic..... | 381 |
| Natural Gas Production, Cu.Mt..... | 536 | Net Interest Cost - Foreign | 385 |
| Natural Gas Production, Cubic Meters..... | 537 | Net Interest Cost – Post-Retirement..... | 390 |
| Natural Gas Reserves, Possible (Cu.Ft) | 830 | Net Interest Income | 191 |
| Natural Gas Reserves, Possible (Cu.Mts).829, 830 | | Net Interest Income After Loan Loss Provision | 192 |
| Natural Gas Reserves, Prob. (Cu.Mts)..... | 827 | Net Interest Income, Bank (Segments) | 930 |
| Natural Gas Reserves, Probable (Cu.Mts)..... | 828 | Net Interest Margin - % | 442 |
| Natural Gas Reserves, Probable. (Cu.Ft) | 828 | Net Interest Margin, Total- %..... | 442 |
| Natural Gas Reserves, Proved (Cu.Ft)..... | 826 | Net Interest Spread- %..... | 443 |
| Natural Gas Reserves, Proved (Cu.Mts) ..825, 826 | | Net Interest Spread, Total- % | 443 |
| Natural Gas, Avg. Prod, Cu.Ft/Day) | 532 | Net Investment Income | 162 |
| Natural Gas, Avg. Prod, Cu.Mt/day)..... | 533 | Net Investment Income (Segments)..... | 926 |
| Natural Gas, Avg. Prod., (Cu.M/Day) | 531 | Net Loans | 609 |
| Natural Gas, Avg. Sales Price per Cu. Ft | 535 | Net Loans, Bank (Segments) | 945 |
| Natural Gas, Avg. Sales Price per Cu. Mt.534, 536 | | Net Operating Income (REIT) | 555 |
| Natural Resources – Gross..... | 614 | Net Outpatient Revenues | 451 |
| Net Asset Value (NAV - REIT) | 837 | Net Post-Retirement Assets | 776 |
| Net Assets Recognized on Balance Sheet..... | 776 | Net Premiums Earned | 159 |
| Net Cash – Beginning Balance - CF | 920 | Net Profit Margin | 368 |
| Net Cash – Ending Balance - CF | 920 | Net Profit Margin - % (Segments) | 942 |
| Net Change in Cash | 919 | Net Revenues..... | 329 |
| Net Debt | 719 | Net Sales | 149 |
| Net Domestic Pension Assets | 775 | New Bus. Margin, Total- %..... | 472 |
| Net Foreign Pension Assets..... | 775 | New Business Ann. Prem. Equiv. (APE)..... | 471 |
| Net Income After Stock-Based Compensation Expense..... | 327 | New Business Margin- %..... | 472 |
| Net Income After Taxes | 274 | New Business Profit | 471 |
| Net Income Available to Common Stocks Incl. Extraordinary Items | 293 | Non-Cash Items - CF..... | 868 |
| Net Income Available. to Common Excl. Extraordinary Items | 291 | Non-Current Derivative Liabilities - Hedging, Supplemental | 713 |
| Net Income Before Extraordinary Items..... | 279 | Non-Current Derivative Liabilities - Speculative/Trading, Supplemental | 713 |
| | | Non-Interest Bearing Deposits | 649 |

| | | | |
|---|-----|--|-----|
| Non-Interest Expense, Bank | 270 | Number of Restaurants Closed..... | 845 |
| Non-Interest Expense, Bank (Segments) | 938 | Number of Restaurants Opened..... | 844 |
| Non-Interest Income – Bank..... | 258 | Number of Restaurants, End of Period..... | 845 |
| Non-Interest Income, Bank (Segments)..... | 939 | Number of Rigs | 823 |
| Non-Performing Loans..... | 717 | Number of Rooms..... | 790 |
| Non-Recurring Items, Total | 314 | Number of Stores Closed..... | 854 |
| Normalized Earnings before Interest & Taxes. | 369 | Number of Stores Opened | 854 |
| Normalized Earnings before Interest, Taxes, Depreciation and Amortization..... | 370 | Number of Stores per Region..... | 846 |
| Normalized Income After Taxes | 321 | Number of Stores, End of Period..... | 855 |
| Normalized Income Available to Common | 323 | Number of Surgeries..... | 449 |
| Normalized Income Before Taxes | 317 | Number of Trips Flown (Depts.)..... | 417 |
| Notes Payable/Short-Term Debt..... | 656 | Number of Units Sold | 444 |
| Notes Receivable – Long-Term | 629 | Number of Visits per Admission | 446 |
| Notes Receivable – Short-Term..... | 586 | Number of Visits per Admission, Total | 447 |
| Number of Cases per Scan | 448 | Number of Wells, New | 824 |
| Number of Cases per Scan, Total | 448 | Number of Wells, Total | 824 |
| Number of Common Shareholders..... | 706 | Occupancy - %..... | 458 |
| Number of Company Owned Restaurants | 846 | Occupancy Rate of Space Leased-% | 842 |
| Number of Discharges..... | 448 | Occupancy Rate of Space Leased,Total-% | 843 |
| Number of Franchised Restaurants..... | 847 | Occupancy, Total- % | 459 |
| Number of Hospitals | 787 | Oil and Gas (OM, BS) | 820 |
| Number of Hours Flown | 440 | Oil and Gas (Operating Metrics, Income Statement) | 527 |
| Number of Licensed Beds | 788 | Oil and NGL Reserves, Possible (Barrels) | 829 |
| Number of Mines | 818 | Oil and NGL Reserves, Probable (Barrels) | 827 |
| Number of Operating Partnership Units | 836 | Oil and NGL Reserves, Proved (Barrels) | 825 |
| Number of Outpatient Visits..... | 447 | Oil Equivalent Prod. (Barrels/Day) | 539 |
| Number of Page Views | 476 | Online Sales | 578 |
| Number of Patent References (Other) | 832 | Operat. Exp. per ASK, excl. Fuel, Total | 430 |
| Number of Patents..... | 831 | Operat. Exp. per ASM, excl. Fuel, Total | 429 |
| Number of Products in Phase I | 832 | Operating Expense per ASK | 428 |
| Number of Products in Phase II | 833 | Operating Expense per ASK | 427 |
| Number of Products in Phase III | 833 | Operating Expense per ASK, excl. Fuel | 431 |
| Number of Products in Pre-Registration | 834 | Operating Expense per ASK, excl. Fuel | 430 |
| Number of Products Launched | 834 | Operating Expense per ASK, Total..... | 428 |
| Number of Properties | 789 | Operating Expense per ASM | 426 |

| | | | |
|---|----------|---|-----|
| Operating Expense per ASM, excl. Fuel..... | 429 | Other Expense..... | 269 |
| Operating Expense per ASM, Total | 427 | Other Financing Cash Flow | 904 |
| Operating Income..... | 237 | Other Insurance Revenue..... | 160 |
| Operating Income/Loss (Segments) | 935 | Other Interest Income | 167 |
| Operating Leases Maturing Within 1 through 10 Years & Remaining Maturities | 754 | Other Investing Cash Flow | 899 |
| Operating Margin..... | 367 | Other Investing Cash Flow Items, Total..... | 901 |
| Operating Margin- % (Restaurants) | 562 | Other Investments % - Domestic..... | 782 |
| Operating Margin (Segments) | 935 | Other Investments % - Foreign | 782 |
| Operating Margin, Total- %..... | 562 | Other Investments % - Post-Retirement..... | 782 |
| Operating Return on Assets - % (Segments).. | 948 | Other Islamic Deposits | 742 |
| Operating Revenue per ASK..... | 425, 426 | Other Islamic Income..... | 365 |
| Operating Revenue per ASK, Total | 425 | Other Islamic Investments | 729 |
| Operating Revenue per ASM | 424 | Other Islamic Payables..... | 741 |
| Operating Revenue per ASM, Total..... | 424 | Other Islamic Receivables | 735 |
| Operations and Maintenance | 188 | Other Liabilities | 675 |
| Options Exercised - CF | 911 | Other Liabilities - CF | 877 |
| Other (Interest) Bearing Liabilities | 652 | Other Liabilities, Total | 676 |
| Other (Interest) Bearing Liabilities, Total | 653 | Other Long-Term Assets | 634 |
| Other Assets..... | 639 | Other Long-Term Assets, Total | 635 |
| Other Assets - CF..... | 873 | Other Long-Term Liabilities | 673 |
| Other Assets & Liabilities, Net - CF | 877 | Other Non-Bank Income..... | 168 |
| Other Assets, Net - Domestic..... | 774 | Other Non-Cash Items - CF | 867 |
| Other Assets, Net - Foreign | 774 | Other Non-Insurance Revenue..... | 170 |
| Other Assets, Net - Post-Retirement..... | 775 | Other Non-Operating Income (Expense)..... | 249 |
| Other Assets, Total | 640 | Other Non-Utility Revenue..... | 169 |
| Other Comprehensive Income..... | 691 | Other Operating Cash Flow..... | 878 |
| Other Current Assets..... | 597 | Other Operating Expense | 229 |
| Other Current Assets, Total | 599 | Other Operating Expenses, Total | 234 |
| Other Current Liabilities..... | 663 | Other Payables..... | 661 |
| Other Current Liabilities, Total | 664 | Other Pension, Net - Domestic..... | 384 |
| Other Deposits | 651 | Other Pension, Net - Foreign | 388 |
| Other Earning Assets | 605 | Other Policyholders' Funds | 648 |
| Other Earning Assets, Total | 607 | Other Post-Retirement, Net | 393 |
| Other Equity..... | 690 | Other Properties/Plant/Equipment – Gross..... | 615 |
| Other Equity, Total | 691 | Other Property/Plant/Equipment - Net..... | 706 |
| | | Other Real Estate Owned | 639 |

| | | | |
|--|----------|---|----------|
| Other Real Estate Owned - CF | 881 | Pension Obligation - Foreign..... | 759 |
| Other Revenue | 172, 258 | Pension Payment Rate - Domestic..... | 399, 769 |
| Other Revenue (Segments) | 927 | Pension Payment Rate - Foreign | 399, 769 |
| Other Revenue, Total..... | 173 | Percentage of Sales via Internet | 439 |
| Other Short-Term Borrowings | 655 | Percentage of Sales via Internet, Total | 439 |
| Other Short-Term Investments | 603 | Percentage of Win or Hold..... | 463 |
| Other Tax | 378, 380 | Percentage of Win or Hold, Total | 464 |
| Other Unusual Expense | 267 | Period End Assumptions | 770 |
| Other Unusual Expense (Income)..... | 223 | Pharmaceuticals/Biotech (OM, BS) | 831 |
| Other Unusual Expense (Income), Supplemental | 313 | Plan Assets - Domestic..... | 760 |
| Other Unusual Income | 257 | Plan Assets - Foreign | 760 |
| Other Utility Revenue..... | 157 | Plan Assets – Post-Retirement | 761 |
| Other, Net..... | 232, 250 | Platinum Production (Grams)..... | 513 |
| Outpatient Revenue per Visit | 455 | Platinum Production (Ounces) | 514 |
| Outpatient Revenue per Visit, Total | 456 | Platinum Production (Troy Ounces)..... | 513, 514 |
| Part-Time Employees | 705 | Platinum, Avg. Pp Troy Oz., Total | 491 |
| Passenger Haul, Avg. Length (KM) | 413, 414 | Platinum, Avg. Pp. Gram, Total..... | 492 |
| Passenger Haul, Avg. Length (MI), Total | 413 | Platinum, Avg. Pp. Oz., Total | 493 |
| Passenger Haul, Avg. Length (Miles) | 412 | Platinum, Avg. Price per Gram | 492 |
| Passenger Revenue per ASK..... | 423 | Platinum, Avg. Price per Ounce..... | 493 |
| Passenger Revenue per ASK | 422 | Platinum, Avg. Price per Troy Ounce | 494 |
| Passenger Revenue per ASK, Total..... | 423 | Platinum, Avg. Price per Troy Oz..... | 491 |
| Passenger Revenue per ASM | 421 | Platinum, Reserves (Grams) | 807 |
| Passenger Revenue per ASM, Total | 422 | Platinum, Reserves (Ounces) | 808 |
| Passenger Revenue per RPK | 419, 420 | Platinum, Reserves (Troy Ounces) | 807, 808 |
| Passenger Revenue per RPK, Total..... | 420 | Policy Benefits/Liabilities - CF | 882 |
| Passenger Revenue per RPM | 418 | Policy Liabilities | 645, 649 |
| Passenger Revenue per RPM, Total | 419 | Policy Liabilities (Segments) | 948 |
| Passengers, Total | 404 | Policy Loans - CF | 899 |
| Patient Days..... | 453 | Policy Refunds - CF..... | 883 |
| Payable/Accrued | 644 | Post-Retirement Obligation | 759 |
| Payable/Accrued - CF | 876 | Post-Retirement Plan Expense | 393 |
| Pension Benefits – Overfunded | 631 | Preferred Dividends | 288 |
| Pension Benefits – Underfunded | 673 | Preferred Stock – Non-Redeemable..... | 681 |
| Pension Obligation - Domestic | 759 | Preferred Stock – Non-Redeemable, Net..... | 683 |
| | | Preferred Stock, Net - CF | 910 |

| | | | |
|--|-----|---|-----|
| Premiums Earned (Segments)..... | 925 | Quick Ratio | 718 |
| Premiums per Member per Month | 542 | Real Estate % - Domestic..... | 779 |
| Premiums PMPM, Total..... | 543 | Real Estate % - Foreign | 780 |
| Prepaid Benefits - Domestic..... | 771 | Real Estate % - Post-Retirement..... | 780 |
| Prepaid Benefits - Foreign | 771 | Real Estate Operation Expense | 263 |
| Prepaid Benefits – Post-Retirement | 771 | Real Estate Operation Gain..... | 254 |
| Prepaid Expenses..... | 594 | Realized & Unrealized Gains (Losses) | 163 |
| Prepaid Expenses - CF..... | 873 | Realized & Unrealized Gains (Losses) (Segments) | |
| Pretax Margin..... | 367 | | 926 |
| Pretax Margin (Segments) | 940 | Receipt Cycle Time (Days)..... | 796 |
| Principal Payments From Securities - CF | 896 | Receipt Cycle Time (Months) | 796 |
| Prior Service Cost - Domestic..... | 382 | Receivables – Other | 587 |
| Prior Service Cost - Foreign | 386 | Recycle Ratio- % | 541 |
| Prior Service Cost - Post-Retirement..... | 391 | Recycle Ratio, Total- %..... | 541 |
| Private Investments % - Domestic | 780 | Redeemable Conv. Preferred Stock | 679 |
| Private Investments % - Foreign..... | 781 | Redeemable Preferred Stock..... | 679 |
| Private Investments % - Post-Retirement | 781 | Redeemable Preferred Stock, Total | 680 |
| Pro Forma Adjustment | 290 | Reinsurance – Asset..... | 637 |
| Pro Forma Stock Compensation Expense | 327 | Reinsurance - Expense..... | 194 |
| Production Growth- % | 539 | Reinsurance - Income | 161 |
| Production Growth, Total- % | 540 | Reinsurance – Liability | 648 |
| Property & Other Taxes..... | 228 | Reinsurance Payable - CF | 884 |
| Property/Plant/Equipment, Total - Gross..... | 616 | Reinsurance Receivable - CF..... | 883 |
| Property/Plant/Equipment, Total – Net | 618 | REITs/Real Estate (OM, BS)..... | 836 |
| Property-Level EBITDA..... | 461 | REITs/Real Estate (Operating Metrics, Income | |
| Provision for Doubtful Accounts | 584 | Statement) | 550 |
| Provision for Income Taxes | 274 | Remaining Mine Life - Years | 819 |
| Purchase of Fixed Assets - CF | 888 | Rent Growth (Sequential)- % | 559 |
| Purchase of Investments - CF | 895 | Rent Growth (Sequential), Total- % | 559 |
| Purchase/Acquisition of Intangibles - CF | 889 | Rental Expense, Supplemental..... | 338 |
| Purchased Power | 176 | Reported Basic EPS 1..... | 357 |
| Purchased R&D - CF..... | 866 | Reported Cash from Financing Activities | 923 |
| Purchased R&D Written-Off | 215 | Reported Cash from Investing Activities | 923 |
| Purchased R&D Written-Off, Supplemental | 311 | Reported Cash from Operating Activities..... | 922 |
| Query Market Share- % | 477 | Reported Diluted EPS..... | 357 |
| Query Market Share, Total- % | 478 | Reported Gross Profit..... | 354 |

| | | | |
|--|----------|--|----------|
| Reported Net Assets | 723 | Retail (Operating Metrics, Income Statement) | 567 |
| Reported Net Assets to Total Assets | 723 | Retail Sales | 578 |
| Reported Net Business Profits | 358 | Retained Earnings (Accumulated Deficit) | 686 |
| Reported Net Income After Tax | 356 | Revenue | 157 |
| Reported Net Premiums Written..... | 349 | Revenue Passenger Kilometers (RPK) | 406 |
| Reported Operating Profit..... | 355 | Revenue Passenger Miles (RPM) | 405 |
| Reported Operating Profit Margin..... | 355 | Revenue Passengers | 404 |
| Reported Operating Revenue..... | 351 | Revenue per ASK..... | 411 |
| Reported Ordinary Profit..... | 356 | Revenue per ASK..... | 410 |
| Reported Recurring Revenue | 349 | Revenue per ASK, Total | 410 |
| Reported Return on Assets | 724 | Revenue per ASM | 409 |
| Reported Return on Equity | 724 | Revenue per ASM, Total | 409 |
| Reported Shareholders' Equity | 722 | Revenue per Avai. Room, Total..... | 461 |
| Reported Total Assets | 721 | Revenue per Available Room | 460 |
| Reported Total Cost of Revenue..... | 352 | Revenue per Visit/Disc./Case/Scan, Total | 450 |
| Reported Total Liabilities | 721 | Revenue per Visit/Discharge/Case/Scan..... | 449 |
| Reported Total Revenue..... | 350 | Sale of Business - CF | 892 |
| Reported Total Sales, General & Admin | 353 | Sale of Fixed Assets - CF | 893 |
| Repurch./Retirement of Common/Preferred - CF | 911 | Sale of Intangible Assets - CF | 896 |
| Repurchase Agreements - Liability | 647 | Sale of Loans - CF | 880 |
| Repurchase/Retirement of Common - CF | 908 | Sale/Issuance of Common - CF | 907 |
| Repurchase/Retirement of Preferred - CF | 910 | Sale/Issuance of Common/Preferred - CF | 910 |
| Research & Development | 202 | Sale/Issuance of Preferred - CF | 909 |
| Research & Development Expense, Supplemental | 344 | Sale/Maturity of Investment - CF | 893 |
| Research and Development (Segments) | 931 | Sales Returns and Allowances..... | 152 |
| Reserves | 672 | Securities for Sale | 604 |
| Restaurants (OM, BS)..... | 844 | Securities Held to Maturity..... | 603 |
| Restaurants (Operating Metrics, Income Statement)..... | 560 | Securities/Indebtedness of Related Party..... | 636 |
| Restricted Cash – Current..... | 594 | Security Deposits | 660 |
| Restricted Cash – Long-Term..... | 633 | Selling Costs Ratio- %..... | 547 |
| Restructuring Charge | 216, 268 | Selling Costs Ratio, Total- % | 548 |
| Restructuring Charge, Supplemental | 312 | Selling Space, Sq. Feet (Net) | 850 |
| Retail (OM, BS)..... | 848 | Selling Space, Square Feet (Gross)..... | 849 |
| | | Selling Space, Square Meters (Gross) | 849 |
| | | Selling Space, Square Meters (Net) | 850, 851 |
| | | Selling/General/Administrative Expense | 195 |

| | | | |
|---|----------|---|----------|
| Selling/General/Administrative Expenses, Total | 201 | Silver, Avg. Price per Gram | 495 |
| Semiconductors/Semiconductor Equip. (OM,BS) | 856 | Silver, Avg. Price per Ounce | 496 |
| Separate Accounts – Assets | 638 | Silver, Avg. Price per Troy Ounce | 494, 497 |
| Separate Accounts – Liability | 647 | Silver, Reserves (Grams) | 809 |
| Service Cost - Domestic..... | 381 | Silver, Reserves (Ounces)..... | 809 |
| Service Cost - Foreign | 386 | Silver, Reserves (Troy Ounces) | 809, 810 |
| Service Cost - Post-Retirement..... | 390 | Size of Fleet | 785 |
| SG&A Costs per Mbr. per Month, Total | 545 | Software Development Costs - CF | 890 |
| SG&A Costs per Member per Month | 544 | Special DPS – Common Stock Issue 2 | 305 |
| Shareholders' Equity cxcl. New Stock Subs.... | 722 | Special DPS – Common Stock Issue 3 | 305 |
| Shares Outstanding – Common Issue 2 | 694 | Special DPS – Common Stock Primary Issue .. | 304 |
| Shares Outstanding – Common Issue 3 | 694 | Special DPS– Common Stock Issue 4 | 306 |
| Shares Outstanding – Common Issue 4 | 695 | Standardized Capital Lease Payments Due in | |
| Shares Outstanding - Common Stock Primary Issue | 694 | Years 2 and 3..... | 752 |
| Shares Outstanding – Preferred Issue 2..... | 698 | Standardized Capital Lease Payments Due in | |
| Shares Outstanding – Preferred Issue 3..... | 698 | Years 4 and 5..... | 752 |
| Shares Outstanding – Preferred Issue 4..... | 699 | Standardized Capital Lease Payments Due in | |
| Shares Outstanding – Preferred Issue 5..... | 699 | Years 6 & Beyond..... | 753 |
| Shares Outstanding – Preferred Issue 6..... | 700 | Standardized Capital Lease Payments Due Within | |
| Shares Outstanding – Preferred Stock Primary Issue | 698 | Year 1 & Through Year 10..... | 751 |
| Short Term Debt Financial Sector, Supplemental | 707 | Standardized Long Term Debt Maturing in Year 6 & Beyond..... | 749 |
| Short Term Debt Issued - CF | 913 | Standardized Long Term Debt Maturing in Years 1 through 10..... | 747 |
| Short Term Debt Reduction - CF | 914 | Standardized Long Term Debt Maturing in Years 2 and 3..... | 748 |
| Short Term Debt, Net - CF..... | 914 | Standardized Long Term Debt Maturing in Years 4 and 5..... | 748 |
| Short-Term Investments | 581 | Standardized Operating Lease Payments Due in Years 1 to 10 | 755 |
| Silver Production (Grams)..... | 515 | Standardized Operating Lease Payments Due in Years 2 & 3..... | 757 |
| Silver Production (Ounces) | 515 | Standardized Operating Lease Payments Due in Years 4 & 5 | 757 |
| Silver Production (Troy Ounces)..... | 515, 516 | Standardized Operating Lease Payments Due in Years 6 & Beyond..... | 757 |
| Silver, Avg. Pp. Gram, Total..... | 496 | | |
| Silver, Avg. Pp. Oz., Total..... | 497 | | |
| Silver, Avg. Pp. Troy Oz., Total | 495 | | |

| | | | |
|--|----------|--|-----|
| Statutory Expense Ratio- %..... | 468 | Total Common Shs. Outstanding..... | 695 |
| Statutory Expense Ratio, Total- % | 469 | Total Current Assets | 599 |
| Steam Operations | 157 | Total Current Assets less Inventory | 718 |
| Stock-Based Compensation, Supplemental.... | 330 | Total Current Liabilities | 665 |
| Stripping Ratio - % | 525 | Total Debt..... | 668 |
| Stripping Ratio, Total- %..... | 526 | Total Debt Issued - CF | 916 |
| Sukuk Financing Payables..... | 739 | Total Debt Reduction - CF | 917 |
| Sukuk Income | 364 | Total Deposits | 651 |
| Sukuk Investments | 727 | Total Equity..... | 692 |
| Supplemental EPS..... | 340 | Total Equity & Minority Interest | 704 |
| Tangible Book Value per Share, Common Equity | 720 | Total Extraordinary Items..... | 285 |
| Tangible Book Value, Common Equity | 720 | Total Funded Status..... | 765 |
| Tax Fees, Supplemental | 347 | Total Gross Loans | 608 |
| Tax on Extraordinary Items | 284 | Total Gross Loans, Bank (Segments) | 945 |
| Taxes Payable - CF | 876 | Total Interest Expense | 190 |
| Tier 1 Capital % | 715 | Total Inventory..... | 593 |
| Titan. Slag, Avg. Pp Long Ton..... | 499 | Total Investment Securities | 604 |
| Titan. Slag, Avg. Pp Met. Ton | 498, 501 | Total Islamic Debts and Deposits, Supplemental | 742 |
| Titan. Slag, Avg. Pp Met. Ton, Total | 498 | Total Islamic Financing Assets, Supplemental | 735 |
| Titanium Slag Prod. (Long Tons)..... | 517 | Total Islamic Investments, Supplemental..... | 730 |
| Titanium Slag Prod. (Metric Tons) | 516 | Total Islamic Revenues, Supplemental | 366 |
| Titanium Slag Prod. (US Tons) | 517 | Total Liabilities | 677 |
| Titanium Slag Production. (Metric Tons) | 518 | Total Liabilities & Shareholders' Equity | 693 |
| Titanium Slag, Avg. Pp Long. Ton, Total | 499 | Total Liabilities (Segments) | 949 |
| Titanium Slag, Avg. Pp US Ton | 500 | Total Long Term Debt, Supplemental | 749 |
| Titanium Slag, Avg. Pp US. Ton, Total | 500 | Total Long-Term Debt..... | 668 |
| Titanium Slag, Reserves (Long Tons) | 811 | Total Number of Units or Properties | 838 |
| Titanium Slag, Reserves (Metric Tons).... | 810, 812 | Total Operating Expense | 235 |
| Titanium Slag, Reserves (US Tons) | 811 | Total Operating Expenses (Segments)..... | 934 |
| Passenger Haul, Avg. Length (KM) | 414 | Total Operating Leases | 758 |
| Total Adjustments to Net Income..... | 291 | Total Pension Expense | 395 |
| Total Assets | 641 | Total Plan Assets | 763 |
| Total Assets (Segments)..... | 947 | Total Plan Expected Return | 401 |
| Total Capital %..... | 715 | Total Plan Interest Cost..... | 400 |
| Total Capital Leases | 754 | Total Plan Obligations | 763 |

| | | | |
|--|-----|--|------|
| Total Plan Other Expenses..... | 402 | Unbilled Utility Revenue | 596 |
| Total Plan Service Cost..... | 401 | Underwriting & Commissions | 193 |
| Total Preferred Shares Outstanding..... | 700 | Underwriting Profit or Loss | 470 |
| Total Premiums Earned | 162 | Undeveloped Acreage- Mining | 817 |
| Total Receivables, Net..... | 588 | Undeveloped Acreage- Oil & Gas..... | 822 |
| Total Revenue | 173 | Undeveloped Square Kilometers..... | 818 |
| Total Revenue (Segments) | 927 | Undeveloped Square Kilometers - Mining..... | 817 |
| Total Risk -Weighted Capital | 714 | Undeveloped Square Kilometers – Oil & Gas . | 822, |
| Total Short-Term Borrowings..... | 655 | 823 | |
| Total Special Items | 315 | Unearned Income | 609 |
| Total Square Feet Available for Lease | 839 | Unearned Premium/Unearned Revenue | 646 |
| Total Square Meters Available for Lease | 839 | Unearned Premiums - CF | 885 |
| Total Utility Plant, Net | 626 | Unfunded Plan Obligations | 762 |
| Trading Account | 716 | Unprocessed Claims Inventories, Days | 794 |
| Trading Account Assets | 602 | Unprocessed Claims Inventories, Number | 793 |
| Trading Account Interest..... | 168 | Unprocessed Claims Inventories, Value | 794 |
| Traffic (Retail) | 569 | Unrealized Gain (Loss) | 688 |
| Traffic Acquisition Costs | 478 | Unrealized Gains..... | 256 |
| Transition Costs - Domestic | 384 | Unrealized Gains (Losses)..... | 248 |
| Transition Costs - Foreign..... | 388 | Unrealized Losses | 265 |
| Transition Costs - Post-Retirement | 392 | Unrealized Losses (Gains)..... | 227 |
| Treasury Shares – Common Issue 2 | 696 | Unrestricted Investment Accounts..... | 741 |
| Treasury Shares – Common Issue 3 | 697 | Unusual Expense (Income)..... | 225 |
| Treasury Shares – Common Issue 4 | 697 | Unusual Income/Expenses (Segments)..... | 932 |
| Treasury Shares – Common Primary Issue..... | 696 | Unusual Items - CF | 865 |
| Treasury Shares – Preferred Issue 2..... | 701 | Utility Plant - Gross | 623 |
| Treasury Shares – Preferred Issue 3..... | 701 | Utility Plant Accumulated Depreciation | 624 |
| Treasury Shares – Preferred Issue 4..... | 702 | Utility Plant, Net | 625 |
| Treasury Shares – Preferred Issue 5..... | 702 | Utilization of Licensed Beds - %..... | 452 |
| Treasury Shares – Preferred Issue 6..... | 702 | Utilization of Licensed Beds, Total- % | 452 |
| Treasury Shares– Preferred Primary Issue | 700 | Value of Backlog | 857 |
| Treasury Stock - CF | 912 | Value of Bookings | 856 |
| Treasury Stock – Common..... | 687 | Value of Paid Clicks..... | 477 |
| Treasury Stock – Preferred | 682 | Value of Slot Handle | 462 |
| Triple Net Asset Value (NNNAV - REIT) | 838 | Wakala Income | 364 |
| U.S. GAAP Adjustment | 279 | Wakala Investments | 728 |

| | | | |
|---|----------|--|----------|
| Wakala Payables..... | 740 | Zinc Production (US Tons)..... | 519 |
| Wakala Receivables | 734 | Zinc, Avg. Pp. Long Ton, Total..... | 503 |
| Warrants Covered - CF..... | 912 | Zinc, Avg. Pp. Metric Ton, Total | 502 |
| Water Operations | 156 | Zinc, Avg. Pp. US Ton, Total..... | 504 |
| Wgtd. Avg. Cost of Cap., Total- % | 470 | Zinc, Avg. Price per Long Ton | 503 |
| Wgtd. Avg. Cost of Capital- % | 469 | Zinc, Avg. Price per Metric Ton | 502, 505 |
| Wtd. Avg. Wkly Sales per Restaurant | 565 | Zinc, Avg. Price per US Ton | 504 |
| Wtd. Avg. Wkly Sales per Rstrnt. | 566 | Zinc, Reserves (Long Tons) | 813 |
| Zakat..... | 359 | Zinc, Reserves (Metric Tons) | 812, 814 |
| Zinc Production (Long Tons)..... | 519 | Zinc, Reserves (US Tons) | 813 |
| Zinc Production (Metric Tons) | 518, 520 | | |

Definitions: Income Statement

Total Revenue

| Net Sales | RNTS |
|------------------------|-------------|
| COA Code | RNTS |
| Eikon for Office Field | TR.NetSales |
| Eikon for Office Label | Net Sales |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial |
| Data Type | Income |

Net Sales [RNTS] represents sales receipts for products and services, net of cash discounts, trade discounts, excise tax, and sales returns and allowances. Revenues are recognized according to applicable accounting principles.

For any given company, Thomson Reuters uses either Net Sales [RNTS] or Gross Sales [RREV], but not both, depending on the company's reporting practices. Exceptions occur when companies have some segments reporting net sales and other segments reporting gross sales.

Revenue from non-banking financial service companies, such as security brokerages, investment banks, commercial and personal loans companies, etc., is classified as Net Sales [RNTS]. Such revenue may include interest income, commissions and fees received, investment income, trading profits, etc.

Net Sales [RNTS] also represents realized and unrealized investment income or losses, including dividends, for investment companies and other businesses for which investments form part of core operating activities.

For industrial conglomerates, Net Sales [RNTS] may include revenue from the sale of products, investment income and equity of earnings in subsidiaries.

Net Sales [RNTS] includes:

- Licensing fees and royalty income for manufacturing and service companies with significant knowledge-based technologies
- Lease financing income when used as a way of selling products in manufacturing
- Value of barter advertising delivered for advertising companies
- Commissions and management fees for advertising companies
- Cargo and freight for airline companies
- Income from leasing equipment/licensing technology for aerospace and defense companies
- Share of revenue on collaboration agreements for biotechnology and drug companies

- Revenue from contracted research and development for biotechnology companies
- Grants/royalty for contracts with government in biotechnology companies
- Licensing fees/milestone payments for biotechnology companies
- Circulation sales for printing and publishing companies
- Franchise fees for restaurants
- Gaming revenues for casinos
- Revenues generated by non-banking financial service companies, such as interest income from loans, investment income, or commissions and fees from other services (advisory fees, asset management fees, clearing service fees, distribution fees, underwriting commissions, trading fees, fees for principal transactions, and other various fees/commissions on investment banking services)
- Realized and unrealized investment income or losses, including dividends, for investment companies and other businesses for which investments form part of core operating activities
- Equity in the undistributed earnings of affiliates, associates, joint ventures and unconsolidated subsidiaries, reported in the revenue section, or forming part of a company's core operations or investment activities
- License fees for software & programming companies
- Base rent, minimum rent, and reimbursement of expenses from tenants for real estate companies
- Tenant recoveries for real estate companies
- Reimbursement of expenses in consulting services
- For construction service companies, sale of land and buildings developed/constructed by the company
- Membership fees/Membership and other income for retailers, when reported as part of revenue

Net Sales [RNTS] excludes:

- Gross receipts from the sale of products and services, before the deduction of sales returns and allowances, or VAT and other excise taxes (classified as Gross Revenue [RREV])
- Sales tax, value-added tax (VAT) and other excise tax receipts, collected from clients on behalf of the government (classified as Gross Revenue [RREV])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported as a contra account to gross revenues (classified as Excise Taxes Payments [REXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT] for Utility companies, or as Selling/General/Administrative Expense [ESGA] for other companies)
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]

- Interest Income, Non-Bank [RINT] – used historically for Industrial and Utility companies, discontinued
- Other Revenue [RORE] – used historically for Industrial companies, discontinued
- Other Utility Revenue [ROUR] – used historically for Utility companies, discontinued
- Revenue from products other than utility commodities, reported by utility companies (classified as Other Non-Utility Revenue [RNUR])

Definition revised August 2015

| Gross Revenue | | RREV |
|------------------------|-----------------|-------------|
| COA Code | RREV | |
| Eikon for Office Field | TR.GrossRevenue | |
| Eikon for Office Label | Gross Revenue | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial | |
| Data Type | Income | |

Gross Revenue [RREV] consists of gross receipts from the sale of products and services. Gross receipts are the summation of invoice values before any adjustments, such as Sales Returns and Allowances [RSRT] or Excise Tax Payments [REXT].

For any given company, Thomson Reuters uses either Net Sales [RNTS] or Gross Sales [RREV], but not both, depending on the company's reporting practices. Exceptions occur when companies have some segments reporting net sales and other segments reporting gross sales.

In some government-regulated industries companies collect excise taxes on the manufacture, sale or consumption of goods and services. These taxes are later returned to the government. In this scenario, excise tax receipts are collected as Gross Revenue [RREV], while excise tax expenses, shown as a contra account to gross revenues, are collected as Excise Taxes Payments [REXT].

Gross Revenue [RREV] includes:

- Licensing fees and royalty income in manufacturing and service companies with significant knowledge-based technology
- Lease financing income when used as a way of selling products in manufacturing companies
- Value of barter advertising delivered for advertising companies
- Commissions and management fees for advertising companies
- Cargo & freight for airline companies
- Income from leasing equipment/licensing technology for aerospace & defense companies
- Share of revenue on collaboration agreements for biotechnology & drug companies
- Revenue from contracted research and development for biotechnology companies
- Grants/royalty for contracts with government in biotechnology companies

- Licensing fees/milestone payments for biotechnology companies
- Circulation sales for printing and publishing companies
- Franchise fees for restaurants
- Gaming revenues for casinos
- License fees for software and programming companies
- Base rent, minimum rent, and reimbursement of expenses from tenants for real estate companies
- Tenant recoveries for real estate companies
- Reimbursement of expenses in consulting services
- Sales tax, value-added tax (VAT) and other excise tax receipts, collected from clients on behalf of the government
- Non-banking financial service companies may have their revenue as interest income from loans, investment income, or commissions and fees from other services (advisory fees, asset management fees, clearing service fees, distribution fees, underwriting commissions, trading fees, fees for principal transactions, and other various fees/commissions on investment banking services)

Gross Revenue [RREV] excludes:

- Sales tax, value-added tax (VAT) and other excise tax payments, reported as a contra account to gross revenues (classified as Excise Taxes Payments [REXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT] for Utility companies, or as Selling/General/Administrative Expense [ESGA] for other companies)

Definition revised August 2015

Sales Returns and Allowances

RSRT

| | |
|------------------------|------------------------------|
| COA Code | RSRT |
| Eikon for Office Field | TR.SalesReturnsAllowances |
| Eikon for Office Label | Sales Returns and Allowances |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial |
| Data Type | Income |

Sales Returns and Allowances [RSRT] reflects a reduction in gross sales, resulting from merchandise being returned by customers or from the seller's reduction in the original sales price. This item is a contra account to Gross Revenue [RREV]. It may consist of any merchandise returned for credit or cash refund, or a price reduction granted for damaged goods kept by the customer. Excise Tax Payments [EEXT] and Sales

Returns and Allowances [RSRT] are used to adjust Gross Revenue [RREV] to give a Net Sales [RNTS] equivalent figure.

When a company reports Gross Revenue [RREV] on its income statement, Thomson Reuters classifies all adjustment items other than Excise Taxes Payments [EEXT] as Sales Returns and Allowances [RSRT].

Sales Returns and Allowances [RSRT] includes:

- Cash Discounts
- Agency Commissions for broadcasting & cable TV companies
- Most revenue that is attributable to joint venture partners when the joint venture's products are applied to the main activities of the parent company
- Cost of subcontracts in construction companies
- Crown royalties for oil and gas companies (Canadian)

Sales Returns and Allowances [RSRT] excludes:

- Sales tax, value-added tax (VAT) and other excise tax receipts, collected from clients on behalf of the government (classified as Gross Revenue [RREV])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported as a contra account to gross revenues (classified as Excise Taxes Payments [REXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT] for Utility companies, or as Selling/General/Administrative Expense [ESGA] for other companies)
- "Out-of-pocket" expenses reimbursed by clients (incl. mileage, hotel stays, out-of-town meals, photocopies, telecommunications, facsimile charges, etc. (classified as Net Sales [RNTS]))

Definition revised August 2015

Excise Taxes Payments

REXT

| | |
|------------------------|----------------------------------|
| COA Code | REXT |
| Eikon for Office Field | TR.ExciseTaxPaymentsRev |
| Eikon for Office Label | Excise Taxes Payments (Revenues) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1995 |
| COA Type | Industrial, Utility |
| Data Type | Income |

Excise Taxes Payments [REXT] represents government-levied taxes on the manufacture, sale, or consumption of goods and services, which are included in the sale price, collected by the seller, and returned to the government. These taxes can be imposed at any trade level, and can either be a specific tax or a value-added tax (a percentage of value). Examples of industries that typically report significant excise taxes are tobacco, liquor, gasoline, tires, and communications.

Excise tax receipts are collected as Gross Revenue [RREV], while Excise Taxes Payments [REXT] is used for excise tax expenses, shown as a contra account to gross revenues.

Excise Taxes Payments [REXT] includes:

- Value-added taxes (VAT)
- Beer and other alcohol taxes
- Fuel taxes
- Sales taxes
- Tobacco taxes
- Excise taxes for tire companies
- Royalty tax credits
- Alberta provincial taxes
- Federal taxes for telecommunication companies
- Withholding taxes, including taxes in foreign countries
- Betting taxes

Excise Taxes Payments [REXT] excludes:

- Sales tax, value-added tax (VAT) and other excise tax receipts, collected from clients on behalf of the government (classified as Gross Revenue [RREV])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT] for Utility companies, or as Selling/General/Administrative Expense [ESGA] for other companies)
- Franchise and royalty fees, for companies that do not operate in the franchising business model (classified as Selling/General/Administrative Expense [ESGA])
- Indirect taxes other than excise taxes, VAT, or income taxes – such as real estate taxes, stamp duties and other non-income taxes (classified as Selling/General/Administrative Expense [ESGA])
- Income taxes withheld (classified as Provision for Income Taxes [TTAX])

Definition revised August 2015

Electric Operations

REOP

| | |
|------------------------|-----------------------|
| COA Code | REOP |
| Eikon for Office Field | TR.ElectricOperations |
| Eikon for Office Label | Electric Operations |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Utility

Data Type Income

Electric Operations [REOP] represents revenue from regulated electric sales. It also includes service charges related to electricity distribution activities.

Thomson Reuters includes revenue from the sale of electricity to individual households, commercial businesses, industrial factories, and government organizations.

When a multi-utility company does not delineate between steam and other utility operations on the income statement, Thomson Reuters collects such information from related footnotes and shows the revenue from each line of business.

Electric utility companies may also be engaged in the sale of electric equipment to their customers. The sale of such non-utility items is included in Other Non-Utility Revenue [RNUR].

Electric Operations [REOP] includes:

- Sale of electric power generated by the company
- Distribution of electric power purchased for resale
- Service charges as ad-hoc services to electricity customers
- Wholesale of excess electricity to other companies
- Sale of electricity by independent power generators
- Revenue on transmission/storage of gas

Electric Operations [REOP] excludes:

- Sale of electricity power generators (classified as Other Non-Utility Revenue [RNUR])
- Gain/loss on trading electricity (classified as Other Non-Utility Revenue [RNUR])
- Sale of electric equipment (classified as Other Non-Utility Revenue [RNUR])

Definition revised August 2015

Gas Operations

RGOP

COA Code RGOP

Eikon for Office Field TR.GasOperations

Eikon for Office Label Gas Operations

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Utility

Data Type Income

Gas Operations [RGOP] includes revenue from the sale of gas through local distribution establishments, which is regulated by local authorities. It also includes service charges related to gas distribution.

When a multi-utility company does not delineate between steam and other utility operations on the income statement, Thomson Reuters collects such information from related footnotes and shows the revenue from each line of business.

Thomson Reuters includes the sale of gas to households, business organizations, etc., as reported by a company. Gas companies may also be engaged in the transmission of gas through pipelines or ships. Revenue from the transportation of gas is also included in Gas Operations [RGOP].

Gas Operations [RGOP] includes:

- Wholesale of natural gas to other companies
- Distribution of natural gas to retail and other customers
- Revenue from the transmission/storage of gas

Gas Operations [RGOP] excludes:

- Sale of propane or LPG (classified as Other Non-Utility Revenue [RNUR])
- Sale of gas for gas exploration/refining companies (classified as Net Sales [RNTS])
- Gain/loss on trading of gas (classified as Other Non-Utility Revenue [RNUR])
- Sale of gas equipment (classified as Other Non-Utility Revenue [RNUR])

Definition revised August 2015

Water Operations

RWAT

| | |
|------------------------|--------------------|
| COA Code | RWAT |
| Eikon for Office Field | TR.WaterOperations |
| Eikon for Office Label | Water Operations |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1992 |
| COA Type | Utility |
| Data Type | Income |

Water Operations [RWAT] includes revenue from the distribution of water through local distribution establishments, which is regulated by local authorities.

Water utility companies may be engaged in water treatment, which is different from water distribution and not regulated.

When a multi-utility company does not delineate between water and other utility operations on the income statement, Thomson Reuters collects such information from related footnotes and shows the revenue from each line of business.

Water Operations [RWAT] excludes:

- Revenue from non-regulated water treatment (classified as Other Non-Utility Revenue [RNUR])

Definition revised June 2003

Steam Operations**RSOP**

| | |
|------------------------|--------------------|
| COA Code | RSOP |
| Eikon for Office Field | TR.SteamOperations |
| Eikon for Office Label | Steam Operations |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Income |

Steam Operations [RSOP] include revenue from the distribution of steam, which is mostly used for space heating. Such services are often found in densely populated urban areas in the U.S. and throughout Europe.

When a multi-utility company does not delineate between steam and other utility operations on the income statement, Thomson Reuters collects such information from related footnotes and shows the revenue from each line of business.

Definition revised June 2003

Other Utility Revenue**ROUR**

| | |
|------------------------|------------------------|
| COA Code | ROUR |
| Eikon for Office Field | TR.OtherUtilityRevenue |
| Eikon for Office Label | Other Utility Revenue |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Income |

Other Utility Revenue [ROUR] represents sales and services from non-regulated utility commodities. Other Utility Revenue [ROUR] has been used historically, but has been discontinued. Revenue from non-regulated utility business is classified as Other Non-Utility Revenue [RNUR].

Definition revised September 2010

Revenue**SREV**

| | |
|------------------------|------------|
| COA Code | SREV |
| Eikon for Office Field | TR.Revenue |
| Eikon for Office Label | Revenue |
| Units | Millions |

| | |
|-------------------|---------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Income |

Revenue [SREV] represents revenues from the sale of merchandise goods, manufactured products and services, and the distribution of regulated energy resources, depending on a specific company's industry. The item is used for industrial and utility companies.

Revenue [SREV] is computed by Thomson Reuters and represents the following:

For industrial companies:

- Net Sales [RNTS]
- Gross Revenue [RREV]
- Sales Returns and Allowances [RSRT; a negative value]
- Excise Taxes Payments [REXT]

For utility companies:

- Electric Operations [REOP]
- Gas Operations [RGOP]
- Water Operations [RWAT]
- Steam Operations [RSOP]
- Other Utility Revenue [ROUR]
- Excise Taxes Payments [REXT]

Revenue [SREV] includes:

- Net sales
- Gross sales reduced by the value of sales returns, sales allowances, and excise or similar taxes – if reported by the company
- Revenues from utility operations, such as the generation of electricity and the distribution of natural gas, water, heat or steam
- Net investment income reported by investment trusts, including realized and unrealized gains or losses

Revenue [SREV] excludes:

- Revenues from secondary non-utility operations, reported by utility companies (classified as Other Non-Utility Revenue [RNUR])
- Interest Income, Non-Bank [RINT] – used historically for Industrial and Utility companies, discontinued
- Other Revenue [RORE] – used historically for Industrial companies, discontinued
- Total revenue of Industrial and Utility companies (classified as Total Revenue [RTLR])

Definition revised August 2015

Gross Premiums Written**RPRW**

| | |
|------------------------|-------------------------|
| COA code | RPRW |
| Eikon for Office Field | TR.GrossPremiumsWritten |
| Eikon for Office Label | Gross Premiums Written |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Income |

Gross Premiums Written [RPRW] represents total premiums written before adjustments of unearned premiums, reinsurance ceded, and other adjustments.

These adjustments to Gross Premiums Written [RPRW] yield Net Premiums Earned. Gross Premiums Written [RPRW] also includes premiums received through reinsurance policies of other insurance companies. Insurance policies may consist of life policies and non-life policies such as fire, automobile, professional liability, health insurance, etc.

The Thomson Reuters standardized product aggregates gross premiums from all insurance lines.

Premiums received through reinsurance policies of other companies are not usually separated from those of a company's own policyholders. However when reported separately, premiums through reinsurance policies may be reported as Premiums Ceded from Other Companies, Reinsurance Ceded from Outside, Premiums Written from Other Insurance Companies, Inward Reinsurance, etc. These should be coded as part of Gross Premiums Written [RPRW].

Gross Premiums Written [RPRW] includes:

- Cancellation of policy yields
- Other Adjustments, expressed as a negative figure to contra Gross Premiums Written

Gross Premiums Written [RPRW] excludes:

- Reinsurance ceded to another insurance company (classified as Reinsurance - Income [RRII])
- Changes in Unearned premiums (classified as Reinsurance - Income [RRII])

Companies usually report either Gross Premiums Written [RPRW] or Net Premium Earned [RPRE], but not both.

Definition revised March 2008

Net Premiums Earned**RPRE**

| | |
|------------------------|--------------------------|
| COA Code | RPRE |
| Eikon for Office Field | TR.NetPremiumsEarnedRptd |
| Eikon for Office Label | Net Premiums Earned |
| Units | Millions |
| Polarity | Positive |

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial

Data Type Income

Net Premiums Earned [RPRE] represents premiums earned proportionate to the amount of potential risks taken by a company.

For diversification of risk among insurance companies, a large insurance policy taken by a company may be, for example, ceded to a reinsurance company, and then the reinsurance company may resell it to other participating insurance companies.

In general, premiums received from non-life policies are earned over the passage of time. The unearned portion reduces gross premiums written.

Conversely, premiums received on life insurance policies are earned as soon as the policy is signed. At the same time, the expected expenses associated with the policy are accounted and established as benefit reserves, which are included in Policy Liabilities [LPLR] in the liability section of balance sheet.

Thomson Reuters breaks out Gross Premiums Written [RPRW] and Reinsurance - Income [RRII], whenever the information is available. However, in the event that the company does not provide the above break out information, Thomson Reuters collects the reported premiums as Net Premiums Earned [RPRE].

Definition revised March 2008

Other Insurance Revenue

ROIR

COA Code ROIR

Eikon for Office Field TR.OtherInsuranceRevenue

Eikon for Office Label Other Insurance Revenue

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Income

Other Insurance Revenue [ROIR] represents income from insurance-related activities, other than:

- Net Premiums Earned [RPRE]
- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Other Insurance Revenue [ROIR] includes:

- Commissions/fees earned on policy-taking
- Commissions/fees earned on policy loans provided
- Pension administration fee income
- Income from annuity-type savings products

Other Insurance Revenue [ROIR] excludes:

- Interest and dividend income on policy loans (classified as Net Investment Income [RNII])
- Operating income from non-insurance activities reported by an insurer, such as interest income and fees from credit card operations reported by a banking subsidiary (classified as Other Non-Insurance Revenue [RNIR])
- Gain/loss on the sale of investment securities, and unrealized gains or losses on the fair value changes of investment securities, reported by an insurance company – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Realized & Unrealized Gains (Losses) [RRGL];
 - If reported by an insurance company in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Investment Income [RNII];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]

Definition revised August 2015

Reinsurance - Income

RRII

| | |
|------------------------|--|
| COA Code | RRII |
| Eikon for Office Field | TR.ReinsuranceIncome |
| Eikon for Office Label | Reinsurance-Income (Premiums Ceded Out and Unearned) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Income |

Reinsurance - Income [RRII] represents reinsurance premium ceded out and changes in unearned premiums. This item serves as a contra account to Gross Premiums Written [RPRW] to obtain the Net Premiums Earned by an insurance company.

Reinsurance premium ceded out represents the portion of premiums the ceding insurer must pay the other insurance company for the reinsurance coverage provided. This is usually expressed as a deduction to Gross Premiums Written [RPRW].

Unearned premiums represent the pro rata portion of the premiums in force, applicable to the unexpired period of the policy term. In general, premiums received from non-life policies are earned over the passage of time. The unearned portion reduces gross premiums written. Changes in unearned premiums can

contribute as an addition or deduction to Gross Premiums Written [RPRW] depending if it is positive or negative.

Definition revised March 2008

Total Premiums Earned SPRE

| | |
|------------------------|------------------------|
| COA Code | SPRE |
| Eikon for Office Field | TR.TotalPremiumsEarned |
| Eikon for Office Label | Total Premiums Earned |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Income |

Total Premiums Earned [SPRE] represents total insurance-related premiums proportionate to the amount of potential risk taken by a company. When a company reports its premiums earned in multiple lines on its income statement, the insurance premiums earned may be classified as Net Premiums Earned [RPRE] and/or Other Insurance Revenue [ROIR].

Total Premiums Earned [SPRE] is the sum of Net Premiums Earned [RPRE] and Other Insurance Revenue [ROIR]. However, Total Premiums Earned [SPRE] does not include revenue from non-insurance business, which is classified as Other Non-Insurance Revenue [RNIR].

Total Premiums Earned [SPRE] excludes:

- Investment income of an insurance company (classified as the sum of Net Investment Income [RNII] and Realized & Unrealized Gains (Losses) [RRGL])

Definition revised November 2004

Net Investment Income RNII

| | |
|------------------------|------------------------|
| COA Code | RNII |
| Eikon for Office Field | TR.NetInvestmentIncome |
| Eikon for Office Label | Net Investment Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Income |

Net Investment Income [RNII] represents the total earned investment income of an insurance company, reduced by investment expenses directly related to investing activities. However, the investment income is

limited to earnings on capital such as interest income, dividend income, etc., and does not include realized and unrealized gains or losses on such investments.

Net Investment Income [RNII] includes:

- Interest income on bonds/policy loans
- Dividend income from equity securities investments
- Investment expenses directly related to earning the investment income, as a negative figure
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) reported in the revenue section, or forming part of a company's core operations or investment activities

Net Investment Income [RNII] excludes:

- Interest income on loans generated by a banking subsidiary (classified as Other Non-Insurance Revenue [RNIR])
- Gain/loss on the sale of investment securities, and unrealized gains or losses on the fair value changes of investment securities, reported by an insurance company – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Realized & Unrealized Gains (Losses) [RRGL];
 - If reported by an insurance company in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])
- Rental income from real estate investments (classified as Other Non-Insurance Revenue [RNIR])
- Gain/loss on sale of real estate investments (classified as Other Non-Insurance Revenue [RNIR])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]

Definition revised August 2015

Realized & Unrealized Gains (Losses)

RRGL

| | |
|------------------------|--|
| COA Code | RRGL |
| Eikon for Office Field | TR.RealizedGains |
| Eikon for Office Label | Realized and Unrealized Gains (Losses) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Income |

Realized & Unrealized Gains (Losses) [RRGL] represents income or losses on the sale of investment securities, and unrealized gains or losses on the fair value change of investments, reported by an insurance company.

The code is used for items reported in the revenue section, or forming part of a company's core operations or investment activities.

Realized & Unrealized Gains (Losses) [RRGL] is an integral part of operating revenue in the insurance business, along with investment income and premiums earned.

Realized & Unrealized Gains (Losses) [RRGL] includes:

- Gain/loss on the sale of investment securities – reported in the revenue section, or forming part of a company's core operations or investment activities
- Unrealized gains or losses on the fair value changes of investment securities – reported in the revenue section, or forming part of a company's core operations or investment activities

Realized & Unrealized Gains (Losses) [RRGL] excludes:

- Realized and unrealized gains or losses, reported by an insurance company in the non-operating section, or not forming part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])
- Interest income on policy loans and dividend income generated by the insurance business (classified as Net Investment Income [RNII])
- Interest income on loans generated by a banking subsidiary (classified as Other Non-Insurance Revenue [RNIR])
- Rental income from real estate investments (classified as Other Non-Insurance Revenue [RNIR])
- Gain/loss on sale of real estate investments (classified as Other Non-Insurance Revenue [RNIR])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Investment Income [RNII];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Gains/losses on the sale of group businesses and fixed assets – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Investment Income [RNII];
 - If reported in the operating section – classified as Other Unusual Expense (Income) [EUIE];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Gain (Loss) on Sale of Assets [NGLA]

Definition revised August 2015

Interest & Fees on Loans

RFLI

COA Code

RFLI

Eikon for Office Field TR.InterestAndFeesOnLoans

Eikon for Office Label Interest & Fees on Loans

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Income

Interest & Fees on Loans [RFLI] is generally the major source of income for the commercial banking business. Loans to customers are the most significant portion of investment assets in banking, where the loans may be inclusive of interbank loans. Fees related to loan transactions are not separated from interest income because typical loan contracts may set a lower interest rate when a higher initial fee is charged.

Thomson Reuters uses Interest & Fees on Loans [RFLI] to capture, as reported, interest income and associated fees relating to loans to customers. However, Interest & Fees on Loans [RFLI] does not include interest income from investments in fixed income securities (which is classified as Interest & Dividends on Investment Securities [RISI]) or interest income received on deposits with other banks (which is classified as Interest on Deposits [RDPT]), unless they are reported as a one line item by a reporting financial institution.

Interest & Fees on Loans [RFLI] includes:

- Interest income due from banks or interbank loans
- Interest income from mortgage-backed securities
- Interest income from certificates of deposits as an investment

Interest & Fees on Loans [RFLI] excludes:

- Interest income from investments in fixed income securities such as municipal bonds (classified as Interest & Dividends on Investment Securities [RISI])

Definition revised June 2003

Interest & Dividends on Investment Securities

RISI

COA Code RISI

Eikon for Office Field TR.IntAndDivOnInvmtSecs

Eikon for Office Label Interest and Dividends on Investment Secs

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Income

Interest & Dividends on Investment Securities [RISI] represents the distributable share of an investment portfolio. In addition to loans to customers, investments in various securities are an essential part of a total investment portfolio for financial institutions.

Interest & Dividends on Investment Securities [RISI] can be derived from equity securities and fixed income securities.

Interest & Dividends on Investment Securities [RISI] includes:

- Interest income from investments in bonds issued by federal and local government
- Incidental interest income from securities under trading accounts

Interest & Dividends on Investment Securities [RISI] excludes:

- Interest income from loans, certificates of deposits, mortgage-backed securities (classified as Interest & Fees on Loans [RFIL])

Definition revised June 2003

Federal Funds Sold/Securities Purchased Under Resale Agreement RFFS

| | |
|------------------------|---|
| COA Code | RFFS |
| Eikon for Office Field | TR.FedFundsSldScryPrchd |
| Eikon for Office Label | Fed Funds Sold/Scty Prchd Under Resale Agrmnt |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Income |

Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS] represents funds provided to a financial institution for a limited period of time to cover reserve requirements. Although the results are the same, the providers of the varying resources are different. Federal Funds Sold are short-term loans to other depository financial institutions without any collateral, provided by Federal Reserve banks, usually at the Federal Funds rate. These may be considered wholesale loans to other banks. Securities Purchased Under Resale Agreement are securities purchased on a temporary basis from other financial institutions with a pre-set selling price within a short period of time.

Federal Funds Sold bear explicit interest factors, while Securities Purchased Under Resale Agreement bear implicit interest factors. The interest on the Securities Purchased Under Resale Agreement is discounted, which is reflected in the difference between the purchase and resale prices.

Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS] includes:

- Interest income due from Central Bank
- Imputed interest income from securities purchased under resale agreements

Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS] excludes:

- Income from investment securities, not from securities purchased under resale agreements (classified as Interest & Dividends on Investment Securities [RISI])

Definition revised June 2003

Interest on Deposits**RDPT**

| | |
|------------------------|-----------------------|
| COA Code | RDPT |
| Eikon for Office Field | TR.InterestOnDeposits |
| Eikon for Office Label | Interest on Deposits |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Income |

Interest on Deposits [RDPT] represents interest income earned from deposits with other depository institutions. Usually Financial institutions other than commercial banks use Interest on Deposits [RDPT].

Interest on Deposits [RDPT] includes:

- Time deposit or certificates of deposit with other financial institutions
- Money market accounts in other financial institutions

Definition revised June 2003

Other Interest Income**ROII**

| | |
|------------------------|------------------------|
| COA Code | ROII |
| Eikon for Office Field | TR.OtherInterestIncome |
| Eikon for Office Label | Other Interest Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Income |

Other Interest Income [ROII] represents interest income earned on items other than the following:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Federal Funds Sold/Securities Sold Under Resale Agreement [RFFS]
- Interest on Deposits [RDPT]
- Trading Account Interest [RTAI]

Definition revised June 2003

Other Non-Bank Income**RNBI**

| | |
|------------------------|-----------------------|
| COA Code | RNBI |
| Eikon for Office Field | TR.OtherNonBankIncome |
| Eikon for Office Label | Other Non-Bank Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Income |

Other Non-Bank Income [RNBI] represents interest income other than:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Federal Funds Sold/Securities Purchased Under Resale Agreements [RFFS]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]
- Although the primary operating income-earning activities of commercial banks are limited to loans to customers and short-term investments in securities, commercial banks also provide various related services. These businesses in a commercial bank may include various fee-earning activities, such as: Fees & Commissions from Operations [NFAC].
- Commissions/Fees from Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]

Other Non-Bank Income [RNBI] includes:

- Rental income from access space of a banking premise or from rental property as an investment
- Insurance premiums taken by an insurance subsidiary of a commercial bank

Definition revised June 2003

Trading Account Interest**RTAI**

| | |
|------------------------|---------------------------|
| COA Code | RTAI |
| Eikon for Office Field | TR.TradingAccountInterest |
| Eikon for Office Label | Trading Account Interest |
| Units | Millions |

| | |
|-------------------|------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Income |

Trading Account Interest [RTAI] represents interest earned on trading account securities. Trading securities may consist of derivative contracts, treasury securities, fixed income securities, equity securities, and so on.

Trading Account Interest [RTAI] is generally used by subsidiaries whose main business is securities brokerage services.

Definition revised June 2003

Interest Income, Bank

SIIB

| | |
|------------------------|-----------------------|
| COA Code | SIIB |
| Eikon for Office Field | TR.InterestIncomeBank |
| Eikon for Office Label | Interest Income, Bank |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Income |

Interest Income, Bank [SIIB] is composed of:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]
- Other Non-Bank Income [RNBI]

Definition revised June 2003

Other Non-Utility Revenue

RNUR

| | |
|------------------------|---------------------------|
| COA Code | RNUR |
| Eikon for Office Field | TR.OtherNonUtilityRevenue |
| Eikon for Office Label | Other Non-Utility Revenue |
| Units | Millions |

| | |
|-------------------|------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Income |

Other Non-Utility Revenue [RNUR] represents revenue from activities that are either non-regulated or non-utility regulated. When a company reports a single-step income statement, income from non-operating activities is reported as part of revenue and included in Other Non-Utility Revenue [RNUR].

Other Non-Utility Revenue [RNUR] is often utilized for “inter-segment elimination” as a negative figure, whereby a company lists revenue from each segment and eliminates inter-segment sales to derive total revenue.

Other Non-Utility Revenue [RNUR] includes:

- Gain/loss on trading energy
- Sale of electric/gas equipment
- Sale of propane/LPG
- Sale of gas from a subsidiary in the gas exploration/refining business
- Revenue from operating activities of a subsidiary with businesses other than utility (such subsidiaries may have businesses in manufacturing, services, or financial services)
- Equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – reported in the revenue section by Utility companies

Other Non-Utility Revenue [RNUR] excludes:

- Sale of electricity by an independent power generator (classified as Electric Operations [REOP])
- Wholesale of electricity/gas to another company (classified as Electric Operations [REOP] or Gas Operations [RGOP])
- Revenue from the transmission/storage of gas (classified as Gas Operations [RGOP])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]

Definition revised August 2015

Other Non-Insurance Revenue

RNIR

| | |
|------------------------|-----------------------------|
| COA Code | RNIR |
| Eikon for Office Field | TR.OtherNonInsuranceRev |
| Eikon for Office Label | Other Non-Insurance Revenue |
| Units | Millions |

| | |
|-------------------|------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Income |

Other Non-Insurance Revenue [RNIR] represents income reported by an insurance company, arising from non-insurance activities. Such activities typically include banking operations.

Other Non-Insurance Revenue [RNIR] includes:

- Operating income from non-insurance activities reported by an insurer, such as interest income and fees from credit card operations reported by a banking subsidiary
- Rental income from real estate investments
- Gain/loss on sale of real estate investments

Other Non-Insurance Revenue [RNIR] excludes:

- Interest income on policy loans and dividend income generated by the insurance business (classified as Net Investment Income [RNII])
- Gain/loss on the sale of investment securities, and unrealized gains or losses on the fair value changes of investment securities, reported by an insurance company – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Realized & Unrealized Gains (Losses) [RRGL];
 - If reported by an insurance company in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Investment Income [RNII];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]

Definition revised August 2015

Interest Income, Non-Bank

RINT

| | |
|------------------------|---------------------------|
| COA Code | RINT |
| Eikon for Office Field | TR.InterestIncomeNonBank |
| Eikon for Office Label | Interest Income, Non-Bank |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|--------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income |

Interest Income, Non-Bank [RINT] represents the revenue received from interest-bearing obligations held by a company.

Companies that are classified according to the industrial format classify non-operating revenue into their Total Revenue section when their income statement does not segregate income and expenses between operating and non-operating (Single Step Income Statement).

Thomson Reuters uses the industrial format for non-banking financial service companies. Fees from a credit card issuing company, for example, are classified as Net Sales [RNITS], while interest income from loans of a banking subsidiary is classified as Interest Income, Non-Bank [RINT].

Interest Income, Non-Bank [RINT] was used historically but has been discontinued and replaced by Net Sales [RNITS] for Industrial and Utility templates, and by Net Investment Income [RNII] for Insurance template.

Interest Income, Non-Bank [RINT] included historically:

- Interest/dividend income from investments, reported in the revenue section
- Gain on sale of assets, reported in the revenue section
- Equity earnings from investments in affiliates (associated companies, unconsolidated subsidiaries, joint venture, etc.), reported in the revenue section

Interest Income, Non-Bank [RINT] excluded historically:

- Financial service activities of a subsidiary (classified as Other Revenue [RORE])
- Revenue from a subsidiary whose operating activities are different from those of its parent (classified as Other Non-Insurance Revenue [RNIR] for insurance companies and Other Non-Utility Revenue [RNUR] for utility companies)
- Interest income for a financial service company (classified as Net Sales [RNITS])

Definition revised August 2013

| Other Revenue | | RORE |
|------------------------|-----------------|-------------|
| COA Code | RORE | |
| Eikon for Office Field | TR.OtherRevenue | |
| Eikon for Office Label | Other Revenue | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial | |
| Data Type | Income | |

Other Revenue [RORE] represents revenue that is not otherwise classified from the main operating activities of a company. Although "other" items reported by a company may be clearly identifiable as a part

of Net Sales [RNTS], some items that may not be clearly related to the main operating activity of a company are included in Other Revenue [RORE].

Revenue of a subsidiary whose business is different from that of its parent company is classified as Other Revenue [RORE] as well.

Other Revenue [RORE] has been used historically but has been discontinued and replaced by Net Sales [RNTS].

Definition revised August 2013

Other Revenue, Total **SORE**

| | |
|------------------------|--------------------------------|
| COA Code | SORE |
| Eikon for Office Field | TR.OtherRevenueTotal |
| Eikon for Office Label | Other Revenue, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income |

Other Revenue, Total [SORE] represents the sum of:

- Other Non-Utility Revenue [RNUR]
- Other Non-Insurance Revenue [RNIR]
- Interest Income, Non-Bank [RINT]
- Other Revenue [RORE]

Definition revised June 2003

Total Revenue **RTLR**

| | |
|------------------------|--------------------------------|
| COA Code | RTLR |
| Eikon for Office Field | TR.TotalRevenue |
| Eikon for Office Label | Total Revenue |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income |

Total Revenue [RTLR] represents revenue from all of a company's operating activities after deducting any sales adjustments and their equivalents.

Depending on the format of the income statement, Total Revenue [RTLR] includes the following:

- When a company uses the functional method (cost by function), Total Revenue [RTLR] represents all items clearly presented as revenues, before the cost of goods sold and the gross profit.
- When a company uses the cost summary method (cost by type, cost by nature), Total Revenue [RTLR] represents all items presented as revenues, before net operating costs.
- When a company uses the single-step method (total income/total expense), Total Revenue [RTLR] represents the portion of total income that is operating in nature, while income items which Thomson Reuters classifies as non-operating in nature are updated in the non-operating section.

For companies reporting in the single-step income statement format, the following items are treated by Thomson Reuters as operating in nature and updated in the revenue section:

- Gross sales, reduces by sales allowances and excise taxes
- Written premiums, adjusted by the value of unearned premiums and premiums ceded – for insurance companies
- Net investment income or losses, including interest income on investments, dividends, foreign exchange gain or loss, and both realized and unrealized investment gains or losses – for investment companies, insurers, investment banks and other non-bank financial companies, if they form part of a company's core operations or investment activities
- Other income arising from operating activities

Net sales equivalents from all industries are aggregated into Total Revenue [RTLR] which is comprised of the following items:

Net sales equivalents from all industries are aggregated into Total Revenue [RTLR] which is comprised of the following items:

- Revenue [SREV] – Applicable to industrial and utility companies; further delineated into:
 - Net Sales [RNTS] – Industrial template
 - Gross Revenue [RREV] – Industrial template
 - Sales Returns and Allowances [RSRT] – Industrial template
 - Excise Tax Payments [REXT] – Industrial and Utility templates
 - Electric Operations [REOP] – Utility template
 - Gas Operations [RGOP] – Utility template
 - Water Operations [RWAT] – Utility template
 - Steam Operations [RSOP] – Utility template
 - Other Utility Revenue [ROUR] – Utility template
- Total Premiums Earned [SPRE] – Applicable to insurance companies, further delineated into:
 - Gross Premiums Written [RPRW]
 - Net Premiums Earned [RPRE]
 - Other Insurance Revenue [ROIR]
 - Reinsurance – Income [RRII]
- Net Investment Income [RNII] – Applicable to insurance companies
- Realized & Unrealized Gains (Losses) [RRGL] – Applicable to insurance companies

- Interest Income, Bank [SIIB] – Applicable to banks , further delineated into:
 - Interest & Fees on Loans [RFLI]
 - Interest & Dividends on Investment Securities [RISI]
 - Fed Funds Sold/Sec Purchased Under Resale Agreement [RFFS]
 - Interest on Deposits [RDPT]
 - Other Interest Income [ROII]
 - Other Non-Bank Income [RNBI]
 - Trading Account Interest [RTAI]
- Other Revenue, Total [SORE] – Operating revenue other than the main operations, further delineated into:
 - Other Non-Utility Revenue [RNUR] – Utility template
 - Other Non-Insurance Revenue [RNIR] – Insurance template
 - Interest Income, Non-Bank [RINT] – Industrial, Insurance and Utility templates
 - Other Revenue [RORE] – Industrial template

Total Revenue [RTLR] excludes:

- Gross sales reduced by the value of sales returns, sales allowances, and excise or similar taxes (classified as Revenue [SREV])
- Net investment income or losses reported in the single-step (total income/total expense) format of the income statement, if they do not form part of a company's core operations or investment activities – for insurers, investment companies, investment banks and other non-bank financial companies (classified as Investment Income – Non-Operating [NINV])
- Net investment income or losses reported by companies other than insurers, investment companies, investment banks and non-bank financial companies (classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

Net Operating Expenses

Purchased Power

EPPR

| | |
|------------------------|-------------------|
| COA Code | EPPR |
| Eikon for Office Field | TR.PurchasedPower |
| Eikon for Office Label | Purchased Power |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Expense |

Purchased Power [EPPR] represents the cost of electric power purchased for resale by a utility company.

This item is classified as a variable direct cost of goods and services sold. It is included in the calculation of Cost of Revenue, Total [SCOR].

Purchased Power [EPPR] includes:

- Purchased electricity for distribution

Purchased Power [EPPR] excludes:

- The cost of fuel, gas and power used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Fuel Expense [EFEX])
- The cost of electric power purchased for resale by a utility company (classified as Purchased Power [EPPR])
- The cost of natural gas purchased for resale by a gas utility company (classified as Fuel Purchased for Resale [EFPR])
- The cost of oil purchased for resale, which is not used for the generation of electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Other Operating Expense [EOOE])
- Costs incurred in the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and distribution of electric power, natural gas, water and heat (classified as Operations & Maintenance [EDOE])

Definition revised August 2015

Fuel Purchased for Resale

EFPR

| | |
|------------------------|---------------------------|
| COA Code | EFPR |
| Eikon for Office Field | TR.FuelPurchasedForResale |
| Eikon for Office Label | Fuel Purchased for Resale |

| | |
|-------------------|------------|
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Expense |

Fuel Purchased for Resale [EFPR] represents the cost of natural gas purchased for resale by gas utility companies.

This item is classified as a variable direct cost of goods and services sold. It is included in the calculation of Cost of Revenue, Total [SCOR].

Fuel Purchased for Resale [EFPR] includes:

- Gas purchased for resale

Fuel Purchased for Resale [EFPR] excludes:

- The cost of fuel, gas and power used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Fuel Expense [EFEX])
- The cost of electric power purchased for resale by a utility company (classified as Purchased Power [EPPR])
- The cost of natural gas purchased for resale by a gas utility company (classified as Fuel Purchased for Resale [EFPR])
- The cost of oil purchased for resale, which is not used for the generation of electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Other Operating Expense [EOOE])
- Costs incurred in the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and distribution of electric power, natural gas, water and heat (classified as Operations & Maintenance [EDOE])
- Depreciation of nuclear fuel (classified as Depreciation [EDEP])
- Resale of oil by utility companies (classified as Other Non-Utility Revenue [RNUR])

Definition revised August 2015

| Cost of Revenue | | ECOR |
|------------------------|---------------------|-------------|
| COA Code | ECOR | |
| Eikon for Office Field | TR.CostOfRevenue | |
| Eikon for Office Label | Cost of Revenue | |
| Unit | Millions | |
| Polarity | Negative | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Utility | |

Data Type Expense

Cost of Revenue [ECOR] includes costs that can be directly attributable to the goods and services produced/purchased and sold.

The costs of products and services sold may include materials purchased, labor expenses, and those overhead expenses that are directly related to the number of units produced. Overheads classified as the cost of goods sold may include the depreciation of manufacturing equipment, the amortization of production-based intangible assets, or the amortization of interest capitalized on the construction of factories.

Depending on the format of the income statement, Cost of Revenue, Total [SCOR] includes the following:

- When a company uses the functional method (cost by function), operating expenses are clearly segregated between those directly related and those indirectly related to the volume of sales. Cost of Revenue, Total [SCOR] represents all items clearly presented as part of the cost of goods sold, reported above the gross profit.
- When a company uses the cost summary method (cost by type, cost by nature), or the single-step method (total income/total expense), the direct relationship to the volume of goods or services sold is not shown clearly. Cost of Revenue, Total [SCOR] represents items which are direct in nature, such as changes to the value of inventories, the cost of materials purchased, own work capitalized, or any expenses directly related to the production of goods or the rendering of services.

Cost of Revenue [ECOR] may include items that represent two accounting concepts, such as advertising expenses in the cost of goods sold, research and development expenses reported within the cost of revenue, depreciation/amortization within the cost of goods sold, or non-recurring expenses in the cost of goods sold. Such concepts are classified as Cost of Revenue [ECOR] on the face of the income statement, in order to enable the correct calculation of Gross Profit [SGRP]. The full value of particular cost categories is then presented in supplemental footnotes:

- All non-recurring costs are excluded from the cost of goods and services sold, and classified as Unusual Income/Expenses (Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets - Operating [EGLA], or Other Unusual Expense (Income) [EUIE]);
- Depreciation or amortization reported within the cost of goods and services sold is classified as Cost of Revenue [ECOR] on the face of the income statement. The full values of depreciation and amortization, including those reported within the cost of revenue, are shown in the supplemental footnotes (Depreciation, Supplemental [VDEP]; Amortization of Intangibles, Supplemental [VAMI]; Amortization of Acquisition Costs, Supplemental [VAMA]);
- Advertising costs in the cost of goods and services sold are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of advertising costs is shown in the supplemental footnote (Advertising Expense, Supplemental [VADV]);
- Rental expenses in the cost of goods and services sold are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of rental costs is shown in the supplemental footnote (Rental Expense, Supplemental [VRXP]);
- Research and development expenses in the cost of goods and services sold, as well as exploration and development expenses in the cost of goods sold, are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of R&D and exploration/development costs is shown in the supplemental footnote (Research & Development Exp., Supplemental [VRAD]);
- Labor costs in the cost of goods and services sold are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of labor costs is shown in the supplemental footnote (Labor & Related Expense, Supplemental [VLAR]);

- Stock-based compensation in the cost of goods and services sold is classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of the stock-based compensation is shown in the supplemental footnote (Stock-Based Compensation, Supplemental [VSCP]);
- Equity in affiliates in the cost of goods and services sold is classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of equity in affiliates is shown in the supplemental footnote (Equity in Affiliates, Supplemental [VEIA]).

Cost of Revenue [ECOR] includes:

- Variable costs directly attributable to the manufacturing of goods and services
- Materials purchased, changes in inventories and own work capitalized – for companies reporting in the cost-by-nature income statement format
- Direct variable costs of goods and services sold reported by utility companies, other than the cost of electric power purchased for resale and natural gas purchased for resale
- Fees for advisory and management services, reported by externally managed investment companies and exchange-traded funds
- Broadcasting expenses for broadcasting and cable TV companies (including programming, TV show licenses)
- Network costs directly related to the supply of broadband and telephone services
- Brokerage and clearing fees for investment services companies
- Casino operations expenses for casino and gaming companies (including licensing, direct promotional and marketing costs, complimentary rooms, and surveillance charges)
- Flight operations expenses for airline and air courier companies (including jet fuel, ground handling, and computer reservation system charges)
- Purchased transportation for trucking companies
- Property operating expenses for property rental companies
- Depreciation and amortization costs reported within the cost of goods and services sold
- Advertising and promotional costs reported within the cost of goods and services sold
- All rental expenses reported within the cost of goods and services sold
- Rental expenses that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for restaurants and retail companies
- Labor costs reported within the cost of goods sold (including a base salary, annual incentive bonus, ancillary benefits (sick and vacation time, 401K or any other pre- or post-retirement plans and insurance), disability, stock option grants, labor taxes, social security)
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies
- Government royalties and licenses payable by mining, exploration and natural resource companies
- Mining costs and production expenses for mining companies
- Mine decommissioning and rehabilitation costs, if reported within the cost of goods sold
- Extraction costs and lease operating expenses, for oil and gas extraction companies

- Exploration, development and dry hole expenses reported by mining, oil and gas companies within the cost of goods or services sold
- Research and development expenses reported within the cost of goods or services sold
- Franchise and royalty fees, for hotels, motels, restaurants and other companies that use the franchising business model
- Expenses paid to outsourced consultants who are non-contracted employees, reported within the cost of goods and services sold
- Reimbursed expenses for service companies
- Write-down or provisions for expected value diminution of inventory in the usual course of business

Cost of Revenue [ECOR] excludes:

- Labor costs reported outside of the cost of goods sold, or not clearly labeled as part of the cost of goods sold, for businesses other than manufacturing and mining companies (classified as Labor & Related Expense [ELAR])
- Non-recurring/unusual items reported within the cost of goods or services sold (classified as Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets - Operating [EGLA], or Other Unusual Expense (Income) [EUIE])
- The cost of electric power purchased for resale by a utility company (classified as Purchased Power [EPPR])
- The cost of natural gas purchased for resale by a gas utility company (classified as Fuel Purchased for Resale [EFPR])
- The cost of fuel used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Fuel Expense [EFEX])
- The costs related to the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and distribution of electric power, natural gas, water and heat (classified as Operations & Maintenance [EDOE])
- Depreciation and amortization costs reported outside the cost of goods and services sold (classified as Depreciation [EDEP], Amortization of Intangibles [EAMI], Amortization of Acquisition Costs [EAMA])
- Advertising costs reported outside the cost of goods and services sold (classified as Advertising Expense [EADV])
- Rental expenses reported outside the cost of goods and services sold (classified as Selling/General/Administrative Expense [ESGA])
- Research and development expenses reported outside the cost of goods sold (classified as Research & Development [ERAD])
- Exploration and dry hole expenses for oil and gas extraction companies, reported outside the cost of goods sold (classified as Research & Development [ERAD])
- Mine decommissioning and rehabilitation costs, if reported outside of the cost of goods sold (classified as Other Operating Expense [EOOE])
- Rental expenses reported within research and development costs (classified as Research & Development [ERAD])

- Sales tax, value-added tax (VAT), gaming taxes and other excise tax payments, reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT] for Utility companies, or as Selling/General/Administrative Expense [ESGA] for other companies)
- Expenses paid to auditors and outsourced consultants who are non-contracted employees, reported outside of the cost of goods and services sold (classified as Selling/General/Administrative Expense [ESGA])

Definition revised August 2015

Excise Taxes Payments

EEXT

| | |
|------------------------|------------------------|
| COA Code | EEXT |
| Eikon for Office Field | TR.ExciseTaxesPayments |
| Eikon for Office Label | Excise Taxes Payments |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Expense |

Excise Taxes Payments [EEXT] represents government-levied taxes on the manufacture, sale, or consumption of goods and services, which are included in the sale price, collected by the seller, and returned to the government. These taxes can be imposed at any trade level, and can either be a specific tax or a value-added tax (a percentage of value). Examples of industries that typically report significant excise taxes are tobacco, liquor, gasoline, tires, and communications.

Excise Taxes Payments [EEXT] is used when the value is reported within the cost of goods sold. If excise taxes are reported as a contra account to gross revenues, they are collected as Excise Taxes Payments [REXT].

This item is classified as a variable direct cost of goods and services sold. It is included in the calculation of Cost of Revenue, Total [SCOR].

Excise Taxes Payments [EEXT] includes:

- Value-added taxes (VAT)
- Sales taxes
- Fuel taxes for oil marketing companies
- Liquor taxes for alcoholic beverage companies
- Tobacco taxes for tobacco companies
- Excise taxes for tire companies
- Federal taxes for telecommunication companies
- Betting taxes

Excise Taxes Payments [EEXT] excludes:

- Sales tax, value-added tax (VAT) and other excise tax receipts, collected from clients on behalf of the government (classified as Gross Revenue [RREV])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported as a contra account to gross revenues (classified as Excise Taxes Payments [REXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT] for Utility companies, or as Selling/General/Administrative Expense [ESGA] for other companies)
- Franchise and royalty fees, for companies that do not operate in the franchising business model (classified as Selling/General/Administrative Expense [ESGA])
- Indirect taxes other than excise taxes, VAT, or income taxes, such as real estate taxes, stamp duties and other non-income taxes (classified as Selling/General/Administrative Expense [ESGA])
- Government royalties and licenses payable by mining, exploration and natural resource companies (classified as Cost of Revenue [ECOR])
- License fees payable by Utility companies (classified as Property & Other Taxes [EPOT])
- Income taxes (classified as Provision for Income Taxes [TTAX])

Definition revised August 2015

| Cost of Revenue, Total | | SCOR |
|-------------------------------|------------------------|-------------|
| COA Code | SCOR | |
| Eikon for Office Field | TR.CostofRevenueTotal | |
| Eikon for Office Label | Cost of Revenue, Total | |
| Units | Millions | |
| Polarity | Negative | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Utility | |
| Data Type | Expense | |

Cost of Revenue, Total [SCOR] represents total costs that can be directly attributed to the goods and services produced/purchased and sold.

The costs of products and services sold may include materials purchased, labor expenses, and those overhead expenses that are directly related to the number of units produced. Overheads classified as the cost of goods sold may include the depreciation of manufacturing equipment, the amortization of production-based intangible assets, or the amortization of interest capitalized on the construction of factories.

Depending on the format of the income statement, Cost of Revenue, Total [SCOR] includes the following:

- When a company uses the functional method (cost by function), operating expenses are clearly segregated between those directly related and those indirectly related to the volume of sales. Cost of Revenue, Total [SCOR] represents all items clearly presented as part of the cost of goods sold, reported above the gross profit.

- When a company uses the cost summary method (cost by type, cost by nature), or the single-step method (total income/total expense), the direct relationship to the volume of goods or services sold is not shown clearly. Cost of Revenue, Total [SCOR] represents items which are direct in nature, such as changes to the value of inventories, the cost of materials purchased, own work capitalized, or any expenses directly related to the production of goods or the rendering of services.

Cost of Revenue, Total [SCOR] may include items that represent two accounting concepts, such as advertising expenses in the cost of goods sold, research and development expenses reported within the cost of revenue, depreciation/amortization within the cost of goods sold, or non-recurring expenses in the cost of goods sold. Such concepts are classified as Cost of Revenue, Total [SCOR] on the face of the income statement, in order to enable the correct calculation of Gross Profit [SGRP]. The full value of particular cost categories is then presented in supplemental footnotes:

- All non-recurring costs are excluded from the cost of goods and services sold, and classified as Unusual Expense (Income) [SUIE] (further delineated into Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets - Operating [EGLA], or Other Unusual Expense (Income) [EUIE]);
- Depreciation or amortization reported within the cost of goods and services sold is classified as Cost of Revenue, Total [SCOR] on the face of the income statement. The full values of depreciation and amortization, including those reported within the cost of revenue, are shown in the supplemental footnotes (Depreciation, Supplemental [VDEP]; Amortization of Intangibles, Supplemental [VAMI]; Amortization of Acquisition Costs, Supplemental [VAMA]);
- Advertising costs in the cost of goods and services sold are classified as Cost of Revenue, Total [SCOR] on the face of the income statement. The full value of advertising costs is shown in the supplemental footnote (Advertising Expense, Supplemental [VADV]);
- Rental expenses in the cost of goods and services sold are classified as Cost of Revenue, Total [SCOR] on the face of the income statement. The full value of rental costs is shown in the supplemental footnote (Rental Expense, Supplemental [VRXP]);
- Research and development expenses in the cost of goods and services sold, as well as exploration and development expenses in the cost of goods sold, are classified as Cost of Revenue, Total [SCOR] on the face of the income statement. The full value of R&D and exploration/development costs is shown in the supplemental footnote (Research & Development Exp., Supplemental [VRAD]);
- Labor costs in the cost of goods and services sold are classified as Cost of Revenue, Total [SCOR] on the face of the income statement. The full value of labor costs is shown in the supplemental footnote (Labor & Related Expense, Supplemental [VLAR]);
- Stock-based compensation in the cost of goods and services sold is classified as Cost of Revenue, Total [SCOR] on the face of the income statement. The full value of the stock-based compensation is shown in the supplemental footnote (Stock-Based Compensation, Supplemental [VSCP]);
- Equity in affiliates in the cost of goods and services sold is classified as Cost of Revenue, Total [SCOR] on the face of the income statement. The full value of equity in affiliates is shown in the supplemental footnote (Equity in Affiliates, Supplemental [VEIA]).

Items that are aggregated for Cost of Revenue, Total [SCOR] are the following:

For industrial companies:

- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT] (if excise taxes are reported within the cost of goods sold)

For utility companies:

- Purchased Power [EPPR]
- Fuel Purchased for Resale [EFPR]
- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT] (if excise taxes are reported within the cost of goods sold)

Cost of Revenue, Total [SCOR] is not defined for industries such as banking and insurance, whose income statement usually is organized using the Cost Summary Method.

Cost of Revenue, Total [SCOR] includes:

- Variable costs directly attributable to the manufacturing of goods and services
- Materials purchased, changes in inventories and own work capitalized – for companies reporting in the cost-by-nature income statement format
- Direct variable costs of goods and services sold reported by utility companies
- The cost of electric power purchased for resale by a utility company
- The cost of natural gas purchased for resale by a gas utility company
- Sales tax, value-added tax (VAT), gaming taxes and other excise tax payments, reported within the cost of goods sold
- Fees for advisory and management services, reported by externally managed investment companies and exchange-traded funds
- Broadcasting expenses for broadcasting and cable TV companies (including programming, TV show licenses)
- Network costs directly related to the supply of broadband and telephone services
- Brokerage and clearing fees for investment services companies
- Casino operations expenses for casino and gaming companies (including licensing, direct promotional and marketing costs, complimentary rooms, and surveillance charges)
- Flight operations expenses for airline and air courier companies (including jet fuel, ground handling, and computer reservation system charges)
- Purchased transportation for trucking companies
- Property operating expenses for property rental companies
- Depreciation and amortization costs reported within the cost of goods and services sold
- Advertising and promotional costs reported within the cost of goods and services sold
- All rental expenses reported within the cost of goods and services sold
- Rental expenses that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for restaurants and retail companies
- Labor costs reported within the cost of goods sold (including a base salary, annual incentive bonus, ancillary benefits (sick and vacation time, 401K or any other pre- or post-retirement plans and insurance), disability, stock option grants, labor taxes, social security)
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies
- Government royalties and licenses payable by mining, exploration and natural resource companies

- Mining costs and production expenses for mining companies
- Mine decommissioning and rehabilitation costs, if reported within the cost of goods sold
- Extraction costs and lease operating expenses, for oil and gas extraction companies
- Exploration, development and dry hole expenses reported by mining, oil and gas companies within the cost of goods or services sold
- Research and development expenses reported within the cost of goods or services sold
- Franchise and royalty fees, for hotels, motels, restaurants and other companies that use the franchising business model
- Expenses paid to outsourced consultants who are non-contracted employees, reported within the cost of goods and services sold
- Reimbursed expenses for service companies
- Write-down or provisions for expected value diminution of inventory in the usual course of business

Cost of Revenue, Total [SCOR] excludes:

- Non-recurring/unusual items reported within the cost of goods or services sold (classified as Unusual Expense (Income) [SUIE], further delineated into Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets - Operating [EGLA], or Other Unusual Expense (Income) [EUIE])
- The cost of fuel used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Fuel Expense [EFEX])
- The costs related to the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and distribution of electric power, natural gas, water and heat (classified as Operations & Maintenance [EDOE])
- Depreciation and amortization costs reported outside of the cost of goods and services sold (classified as Depreciation/Amortization [SDPR], further delineated into Depreciation [EDEP], Amortization of Intangibles [EAMI] and Amortization of Acquisition Costs [EAMA])
- Labor costs reported outside of the cost of goods sold, or not clearly labeled as part of the cost of goods sold, for businesses other than manufacturing and mining companies (classified as Labor & Related Expense [ELAR])
- Total labor costs, including the portion reported within the cost of goods and services sold (classified as Labor & Related Expense, Supplemental [VLAR])
- Advertising costs reported outside the cost of goods and services sold (classified as Advertising Expense [EADV])
- Total advertising costs, including the portion reported within the cost of goods and services sold (classified as Labor & Related Expense, Supplemental [VLAR])
- Rental expenses reported outside of the cost of goods and services sold (classified as Selling/General/Administrative Expense [ESGA])
- Total rental expenses, including the portion reported within the cost of goods and services sold (classified as Rental Expense, Supplemental [VLAR])

- Research and development expenses reported outside the cost of goods sold (classified as Research & Development [ERAD])
- Total research and development expenses, including the portion reported within the cost of goods and services sold (classified as Research & Development Expense, Supplemental [VRAD])
- Exploration and dry hole expenses for oil and gas extraction companies, reported outside of the cost of goods sold (classified as Research & Development [ERAD])
- Total exploration and dry hole expenses for oil and gas extraction companies, including the portion reported within the cost of goods and services sold (classified as Research & Development Expense, Supplemental [VRAD])
- Mine decommissioning and rehabilitation costs, if reported outside of the cost of goods sold (classified as Other Operating Expense [EOOE])
- Rental expenses reported within total research and development costs (classified as Research & Development Expense, Supplemental [VRAD])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT] for Utility companies, or as Selling/General/Administrative Expense [ESGA] for other companies)
- Expenses paid to external auditors (classified as Audit Fees [VTAU], Audit-Related Fees [VTAR], Tax Fees [VTTF] or All Other Fees [VTOF])

Definition revised August 2015

Gross Profit

SGRP

| | |
|------------------------|----------------|
| COA Code | SGRP |
| Eikon for Office Field | TR.GrossProfit |
| Eikon for Office Label | Gross Profit |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial |
| Data Type | Income/Loss |

Gross Profit [SGRP] represents a measure of a company's operating performance. Gross Profit [SGRP] states the profits earned from a company's revenues and direct costs.

Gross Profit [SGRP] represents Total Revenue [RTLR] less Cost of Revenue [SCOR].

Depending on the format of the income statement, Gross Profit [SGRP] includes the following:

- When a company uses the functional method (cost by function), Gross Profit [SGRP] represents all items clearly presented as revenues, reduced by all costs of goods and services sold.
- When a company uses the cost summary method (cost by type, cost by nature), Gross Profit [SGRP] represents all items presented as revenues, reduced by costs that are direct in nature, such as changes to the value of inventories, the cost of materials purchased, own work capitalized, or any expenses directly related to the volume of produced goods or rendered services.

- When a company uses the single-step method (total income/total expense), Gross Profit [SGRP] represents the portion of total income that is operating in nature, reduced by costs that are direct in nature, such as changes to the value of inventories, the cost of materials purchased, own work capitalized, or any expenses directly related to the production of goods or the rendering of services. Gross Profit [SGRP] excludes income which Thomson Reuters classifies as non-operating in nature, as well as expenses other than those directly related to the volume of sales.

Gross Profit [SGRP] is not calculated if a company did not present any direct variable costs of goods and services sold. A typical example of such scenario is a summary income statement in which the company does not distinguish between direct and indirect operating expenses.

Definition revised August 2015

Fuel Expense

EFEX

| | |
|------------------------|----------------|
| COA Code | EFEX |
| Eikon for Office Field | TR.FuelExpense |
| Eikon for Office Label | Fuel Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Expense |

Fuel Expense [EFEX] represents the cost of fuel used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies.

Fuel Expense [EFEX] is classified as an operating expense, and is excluded from the calculation of Cost of Revenue, Total [SCOR]).

Fuel Expense [EFEX] includes:

- The cost of fuel used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies
- Oil/gas/fossil fuel purchased for electricity generation by electric utility companies
- Oil/gas purchased by water/steam utility companies

Fuel Expense [EFEX] excludes:

- The cost of electric power purchased for resale by a utility company (classified as Purchased Power [EPPR])
- The cost of natural gas purchased for resale by a gas utility company (classified as Fuel Purchased for Resale [EFPR])
- The cost of oil purchased for resale, which is not used for the generation of electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Other Operating Expense [EOOE])
- Costs incurred in the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and

distribution of electric power, natural gas, water and heat (classified as Operations & Maintenance [EDOE])

- Depreciation of nuclear fuel (classified as Depreciation [EDEP])

Definition revised August 2015

| Operations and Maintenance | | EDOE |
|-----------------------------------|--------------------------|-------------|
| COA Code | EDOE | |
| Eikon for Office Field | TR.OpsAndMaintenance | |
| Eikon for Office Label | Operations & Maintenance | |
| Units | Millions | |
| Polarity | Negative | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Utility | |
| Data Type | Expense | |

Operations & Maintenance [EDOE] represents costs incurred in the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and distribution of electric power, natural gas, water and heat.

Operations & Maintenance [EDOE] is classified as an operating expense, and is excluded from the calculation of Cost of Revenue, Total [SCOR].

Operations & Maintenance [EDOE] includes:

- Operation and maintenance of power generating plants and power transmission grids, other than direct cost of goods sold
- Operation and maintenance of natural gas storage facilities and distribution networks, other than direct cost of goods sold
- Operation and maintenance of water facilities and distribution networks, other than direct cost of goods sold
- Operation and maintenance of desalination plants, other than direct cost of goods sold
- Operation and maintenance of heating and steam facilities and distribution networks, other than direct cost of goods sold
- All expenses incurred in operating and maintaining utility facilities and distribution networks, if operation and maintenance costs are not presented separately from the cost of goods sold
- Cost of repair/maintenance of vehicles for power distributions

Operations & Maintenance [EDOE] excludes:

- The cost of electric power purchased for resale by a utility company (classified as Purchased Power [EPPR])
- The cost of natural gas purchased for resale by a gas utility company (classified as Fuel Purchased for Resale [EFPR])

- The cost of fuel, gas and power used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Fuel Expense [EFEX])
- The costs related to the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and distribution of electric power, natural gas, water and heat (classified as Operations & Maintenance [EDOE])
- Depreciation of power plants, natural gas storage facilities, water and heating plants, and transmission/distribution facilities reported by utility companies (classified as Depreciation [EDEP])
- Depreciation of nuclear fuel (classified as Depreciation [EDEP])

Definition revised August 2015

Interest on Deposit

EIOD

| | |
|------------------------|----------------------|
| COA Code | EIOD |
| Eikon for Office Field | TR.InterestOnDeposit |
| Eikon for Office Label | Interest on Deposit |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Expense |

Interest on Deposit [EIOD] represents interest paid on deposits from customers. Types of deposits may include demand/checking deposit, non-interest-bearing/interest-bearing deposits, savings deposits, money market accounts, NOW accounts, time deposit accounts, and certificates of deposit.

Interest on Deposit [EIOD] excludes:

- Interest paid on short-term and long-term borrowings (classified as Interest on Other Borrowings [EIOB])

Definition revised June 2003

Interest on Other Borrowings

EIOB

| | |
|------------------------|------------------------------|
| COA Code | EIOB |
| Eikon for Office Field | TR.IntOnOtherBorrowings |
| Eikon for Office Label | Interest on Other Borrowings |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |

Data Type Expense

Interest on Other Borrowings [EIOB] represents interest paid for borrowings by banks. Although commercial banks mostly rely on capital from deposits from customers, such banks may issue notes and bonds as long-term capital resources. This interest paid on notes and bonds is still considered an operating interest expense for banks.

Financial institutions other than commercial banks generally rely on borrowings from banks or notes and bonds issued to the public. Due to the nature of the business of financial institutions, all interest expense is considered operating expense.

Interest on Other Borrowings [EIOB] includes:

- Interest expense for long-term capital lease obligations
- Interest expense for overnight loans/advances to other banks
- Interest expense for trading accounts liabilities
- Interest expense for commercial paper issued

Definition revised June 2003

Federal Funds Purchased/Securities Sold Under Repurchase AgreementEFF

COA Code EFFS

Eikon for Office Field TR.FedFundsSldScrytRprcIS

Eikon for Office Label Fed Funds Prchd/Scty Sold Under Reprch Agrmnt

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Expense

Federal Funds Purchased/Securities Sold Under Repurchase Agreement [EFFS] represents funds acquired from a financial institution for a limited period of time to cover reserve requirements. Although the results are the same, the providers of the varying resources are different. Federal Funds Purchased are short-term borrowings from other depository financial institutions without any collateral, usually at the Federal Funds rate. These may be considered wholesale borrowings from other banks. Securities Sold Under Repurchase Agreement are securities sold on a temporary basis to other financial institutions with a pre-set buying price within a short period of time.

Advances from the Federal Home Loan Bank (FHLB) are classified as Federal Funds Purchased for a commercial bank.

Definition revised June 2003

Total Interest Expense

STIE

COA Code STIE

Eikon for Office Field TR.TotalInterestExpense

Eikon for Office Label Total Interest Expenses

| | |
|-------------------|------------|
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Expense |

Total Interest Expense [STIE] represents total operating interest expense for financial institutions:

- Interest on Deposits [EIOD]
- Interest on Other Borrowings [EIOB]
- Federal Fund Purchased/Securities Sold Under Repurchase Agreement [EFFS]

Definition revised June 2003

Net Interest Income

ENII

| | |
|------------------------|----------------------|
| COA Code | ENII |
| Eikon for Office Field | TR.NetInterestIncome |
| Eikon for Office Label | Net Interest Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Income/Loss |

Net Interest Income [ENII] represents Interest Income, Bank [SIIB], reduced by Total Interest Expense [STIE] for banks. Net Interest Income [ENII] indicates interest margins for financial institutions engaged in the lending and borrowing businesses. However, Net Interest Income [ENII] is computed before consideration of Loan Loss Provision [ELLP].

This value is used to calculate Net Interest Margins (before Loan Loss Provision [ELLP]) for banking analysis.

Definition revised June 2003

Loan Loss Provision

ELLP

| | |
|------------------------|----------------------|
| COA Code | ELLP |
| Eikon for Office Field | TR.LoanLossProvision |
| Eikon for Office Label | Loan Loss Provision |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Bank

Data Type Expense

Loan Loss Provision [ELLP] represents provisions established for possible defaults by customers on loans from a financial institution. Reserves for possible loan losses are established on loans outstanding on the basis of country risks, industry risks and specific risks of groups of borrowers. When a borrower is in default, the allowance is reduced and replenished in the following fiscal period, which is accounted for in Loan Loss Provision [ELLP].

Thomson Reuters includes the Loan Loss Provision [ELLP], as reported, which may be net of recoveries of loans written-off.

Definition revised June 2003

Net Interest Income After Loan Loss Provision

SIAP

COA Code SIAP

Eikon for Office Field TR.NetIntIncAfterLoanLoss

Eikon for Office Label Net Interest Income After Loan Loss Provision

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Income/Loss

Net Interest Income After Loan Loss Provision [SIAP] represents net gains from loan operations over capital costs for the loans provided after considering expected Loan Loss Provision [ELLP] expenses. It is computed as Interest Income, Bank [SIIB] less Total Interest Expense [STIE] less Loan Loss Provision [ELLP].

Net Interest Income After Loan Loss Provision [ELLP] is used to calculate Net Interest Margin After Loan Loss Provision for banking analysis.

Definition revised June 2003

Losses, Benefits and Adjustments

ELBA

COA Code ELBA

Eikon for Office Field TR.LossesBenefitsAdjustmt

Eikon for Office Label Losses, Benefits, and Adjustments

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Expense

Losses, Benefits, and Adjustments [ELBA] represents losses paid to policyholders, loss adjustment expenses, and benefits to life policyholders as expenses to insurance policies. Loss adjustment expenses represent expenses for the investigation of designated events that happened, estimation of losses, and any other activity after the event until the payment of claims.

For life insurance policies, it includes not only the actual payment of benefits, but also changes in reserves for life policy benefits, which may be computed on an actuarial basis. Life insurance companies usually have a significant business in annuity-type savings and investment products. Losses, Benefits, and Adjustments [ELBA] includes not only actual payments at maturity, but also changes in reserve for expected future payments to the annuity plans.

Actual payments of claims and losses to policyholders usually have a significant time gap from the time of the designated event. In general, claims and losses to policyholders include not only claims and losses paid, but also claims and losses for the policies that likely happened but are not yet reported at the fiscal year-end date.

Losses, Benefits, and Adjustments [ELBA] includes:

- Claims and losses for life and non-life policies
- Future policy benefits for life policies
- Increase in benefits reserve for life policies
- Loss adjustment expenses
- Benefits to annuity plans
- Health benefits for health insurance
- Benefits for professional liability insurance
- Claims, losses and benefits paid due to contracts ceded to other insurance companies (to be recovered)

Losses, Benefits, and Adjustments [ELBA] excludes:

- Underwriting expenses and commissions paid (classified as Underwriting & Commissions [EUAC])
- Dividends to policyholders (classified as Selling/General/Administrative Expense [ESGA])
- Claims, losses, and benefits recovered from other insurance companies (a negative figure) (classified as Reinsurance - Expense [ERII])

Definition revised March 2008

Underwriting & Commissions

EUAC

| | |
|------------------------|------------------------------|
| COA Code | EUAC |
| Eikon for Office Field | TR.UndwrtgAndCommissions |
| Eikon for Office Label | Underwriting and Commissions |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Expense |

Underwriting & Commissions [EUAC] represents the commissions received for underwriting insurance policies from policyholders or other insurance companies. Underwriting is the process of selling a guaranteed cash payment in the event of a loss or casualty. Commissions are service charges assessed by an agent in return for arranging the purchase of insurance.

Subscription of new policies is often performed by insurance brokers, who compare policies from multiple insurance companies before any subscription and are paid with commissions from an insurance company whose policy is subscribed. Commissions from a policy may be paid at the time of a subscription, but such commissions may be realized as the contractual time period, covered under the policy, expires.

Unexpired portions of policy acquisition costs may be capitalized and amortized over the period as the underlying policy contracts are recognized as revenue. The amortized portion is included in Amortization of Policy Acquisition Costs [EPAC].

Underwriting & Commissions [EUAC] excludes:

- The amortized portion of policy acquisition costs (classified as Amortization of Policy Acquisition Costs [EPAC])

Definition revised June 2003

Reinsurance - Expense

ERII

| | |
|------------------------|--|
| COA Code | ERII |
| Eikon for Office Field | TR.ReinsuranceExpense |
| Eikon for Office Label | Reinsurance Expense (Expenses Recovered from Reinsurers) |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Expense |

Reinsurance - Expense [ERII] represents the portion of expenses recovered from the external insurance companies, in relation to insurance that have been reassigned to other insurance providers.

This is a negative figure that reflects a reduction in the total losses incurred by the insurance company.

Definition revised March 2008

Losses, Benefits and Adjustments, Total

SLBA

| | |
|------------------------|--|
| COA Code | SLBA |
| Eikon for Office Field | TR.LossesBenefitsAdjTtl |
| Eikon for Office Label | Losses, Benefits, and Adjustments, Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Insurance

Data Type Expense

Losses, Benefits, and Adjustments, Total [SLBA] represents the sum of:

- Losses, Benefits, and Adjustments [ELBA]
- Underwriting & Commissions [EUAC]
- Reinsurance - Expense [ERII]

Definition revised January 2013

Amortization of Policy Acquisition Costs

EPAC

COA Code EPAC

Eikon for Office Field TR.AmortofPolicyAcqnCosts

Eikon for Office Label Amortization of Policy Acquisition Costs

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Expense

Amortization of Policy Acquisition Costs [EPAC] represents policy acquisition costs that are capitalized and amortized over the contractual period of the underlying policy.

Definition revised June 2003

Selling/General/Administrative Expense

ESGA

COA Code ESGA

Eikon for Office Field TR.SgaExpense

Eikon for Office Label Selling/General/Administrative Expense

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility, Insurance

Data Type Expense

Selling/General/Administrative Expense [ESGA] represents the operating costs of running a business other than the costs of readying products or services for sale. Individual expenses included in Selling/General/Administrative Expense [ESGA] may vary depending on the nature of business of a company, but they cover expenses related to selling and marketing activities, general activities that serve many different departments, and administrative activities.

Selling expenses are the costs of promoting, marketing and selling products and services, other than variable costs directly related to a unit of sold products and services.

General and administrative expenses (also called overhead costs) represent operating expenses that are related to the company as a whole, rather than to the amount of manufactured products and sold services, or to the selling department's costs. These include indirect labor costs, the maintenance of premises or equipment, rental, general bills, or the salaries of the management.

When a company reports specific types of SG&A costs, Thomson Reuters delineates them separately from Selling/General/Administrative Expense [ESGA]. In these cases, Selling/General/Administrative Expense [ESGA] represents SG&A costs other than the following:

- Labor & Related Expense [ELAR]
- Advertising Expense [EADV]
- Research & Development [ERAD]
- Depreciation [EDEP]
- Amortization of Intangibles [EAMI]
- Amortization of Acquisition Costs [EAMA]

Selling/General/Administrative Expense [ESGA] excludes operating costs other than those directly related to the company's selling and administrative functions, such as non-recurring/one-off/unusual items, changes in operating provisions, foreign exchange gains and losses, unrealized and realized investment gains/losses, and operating interest income/expenses.

Selling/General/Administrative Expense [ESGA] includes:

- Selling expenses
- Administration costs
- Corporate overhead costs, general operating expenses
- Pre-opening and start-up costs
- Transport and travel expenses other than directly related to goods and services sold
- Marketing and public relations expenses, other than reported within the cost of goods and services sold
- Consulting and advisory fees
- Administration and management fees, for businesses other than externally managed investment companies
- Auditor's fees, accounting fees, legal fees, consulting fees, and other fees for external professional services
- Franchise and royalty fees, for companies that do not use the franchising business model
- Expenses paid to outsourced consultants who are non-contracted employees, reported outside of the cost of goods and services sold
- The maintenance of a facility/premises, repair costs, occupancy costs
- Office and equipment rental/operating lease costs, other than reported within the cost of goods sold
- Communication and telephone expenses, computer and IT costs, printing costs, general business insurance, postage and delivery expenses, entertainment expense, charitable contributions, penalties and fines, bank fees

- Sales taxes, value-added tax (VAT), ad valorem tax and other excise taxes reported within operating expenses, outside of the cost of goods sold – for companies other than utility companies
- Indirect taxes other than excise taxes, VAT, or income taxes – including real estate taxes, stamp duties and other non-income taxes
- Provision for doubtful accounts/bad debt provisions/provisions for the impairment of accounts receivable in the usual course of business
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business
- Warranty expenses for automobile manufacturers
- Forest management expenses for forest/paper companies

Selling/General/Administrative Expense [ESGA] excludes:

- Labor costs (salaries/wages, bonuses, directors' and management fees, pension/retirement expenses, labor taxes, social security) reported outside of the cost of goods sold (classified as Labor & Related Expense [ELAR])
- Labor costs (salaries/wages, bonuses, directors' and management fees, pension/retirement expenses, labor taxes, social security) reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Labor costs (salaries/wages, bonuses, directors' and management fees, pension/retirement expenses, labor taxes, social security) that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies (classified as Cost of Revenue [ECOR])
- Depreciation of fixed assets reported outside of the cost of goods and services sold (classified as Depreciation [EDEP])
- Depreciation of fixed assets reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Amortization of intangible assets reported outside of the cost of goods and services sold (classified as Amortization of Intangibles [EAMI])
- Amortization of intangible assets reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Amortization of goodwill or acquisition costs, reported outside of the cost of goods and services sold (classified as Amortization of Acquisition Costs [EAMA])
- Amortization of goodwill or acquisition costs, reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Advertising costs reported outside of the cost of goods and services sold (classified as Advertising Expense [EADV])
- Advertising costs reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Advisory and management fees, for externally managed investment companies and exchange-traded funds (classified as Cost of Revenue [ECOR])
- Research and development expenses reported within the cost of goods or services sold (classified as Cost of Revenue [ECOR])

- Research and development expenses reported outside the cost of goods or services sold (classified as Research & Development [ERAD])
- Mining costs and production expenses for mining companies (classified as Cost of Revenue [ECOR])
- Mine decommissioning and rehabilitation costs, if reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Mine decommissioning and rehabilitation costs, if reported outside of the cost of goods sold (classified as Other Operating Expense [EOOE])
- Extraction costs and lease operating expenses, for oil and gas extraction companies (classified as Cost of Revenue [ECOR])
- Exploration, development and dry hole expenses reported by mining, oil and gas companies within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Exploration, development and dry hole expenses reported by mining, oil and gas companies outside of the cost of goods or services sold (classified as Research & Development [ERAD])
- Government royalties and licenses payable by mining, exploration and natural resource companies (classified as Cost of Revenue [ECOR])
- Custodian fees for securities brokerage companies (classified as Cost of Revenue [ECOR])
- Franchise and royalty fees, for hotels, motels, restaurants and other companies that use the franchising business model (classified as Cost of Revenue [ECOR])
- Expenses paid to outsourced consultants who are non-contracted employees, reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Transport costs directly related to services and goods sold, for transportation and other businesses (classified as Cost of Revenue [ECOR])
- Office and equipment rental/operating lease costs, reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Sales taxes, value-added tax (VAT) and other excise taxes reported as a contra account within revenues (classified as Excise Taxes Payments [REXT])
- Sales taxes, value-added tax (VAT) and other excise taxes reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales taxes, value-added tax (VAT), ad valorem tax and other excise taxes reported within operating expenses, outside of the cost of goods sold – for utility companies (classified as Property & Other Taxes [EPOT])
- General taxes other than taxes on net income and payroll levies, reported by utility companies, including property taxes (classified as Property & Other Taxes [EPOT])
- License fees payable by utility companies (classified as Property & Other Taxes [EPOT])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of inventories or current assets arising from a non-recurring event (classified as Impairment – Assets Held for Sale [EIAS])
- Impairment/write-down/write-off/revaluation of investment securities arising from a non-recurring event (classified as Impairment – Assets Held for Sale [EIAS])

- Other non-recurring/unusual items (classified as Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets - Operating [EGLA], or Other Unusual Expense (Income) [EUIE])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Foreign exchange gains and losses reported in the operating section (classified as Investment Income – Operating [EINV])
- Unrealized or realized investment gains and losses reported in the operating section (classified as Investment Income – Operating [EINV])
- Interest charges and income reported in the operating section (classified as Interest Income – Operating [EIIN]), Interest Expense – Operating [EIEX] or Interest Expense(Income) - Net Operating [EINN])

Labor & Related Expense

ELAR

| | |
|------------------------|--------------------------------|
| COA Code | ELAR |
| Eikon for Office Field | TR.LaborRelatedExp |
| Eikon for Office Label | Labor And Related Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance |
| Data Type | Expense |

Labor & Related Expense [ELAR] consists of expenses paid to employees of a company in the form of salaries, wages, fees, benefits or any other form of compensation.

Labor & Related Expense [ELAR] is collected when it is reported outside of the cost of goods sold. However, for manufacturing and mining companies, if labor costs are not clearly labeled as costs of goods sold or selling/general/administrative expenses, they are classified as Cost of Revenue [ECOR]. The full value of labor costs is then shown in the supplemental footnote (Labor & Related Expense, Supplemental [VLAR]);

Expenses paid to auditors and out-sourced consultants need to be excluded from this line unless such labor forces are contracted employees.

Labor & Related Expense [ELAR] includes:

- All labor costs reported within selling, general and administrative expenses
- All labor costs that are not clearly labeled as the cost of goods sold, for businesses other than manufacturing and mining companies
- Payroll/salary/wages/benefits
- Director's fees, compensation to officers
- Bonus/stock-based compensation to employees
- Pension benefits, post-retirement benefits

- Profit sharing, stock option costs
- Retirement payment expenses
- Severance costs in the usual course of business
- Commissions to sales staffs
- Contracted labor expenses
- ESOP contribution
- Payroll taxes and social security levies

Labor & Related Expense [ELAR] excludes:

- Labor costs reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies (classified as Cost of Revenue [ECOR])
- Amortization of deferred compensation to employees and deferred stock-based compensation (classified as Cost of Revenue [ECOR] if reported within the cost of goods sold, or as Other Operating Expense [EOOE] if reported outside of the cost of goods sold)
- Expenses paid to outsourced consultants who are non-contracted employees, reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Expenses paid to auditors and outsourced consultants who are non-contracted employees, reported outside of the cost of goods and services sold (classified as Selling/General/Administrative Expense [ESGA])
- Advisory and management fees for externally managed investment companies (classified as Cost of Revenue [ECOR])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [ERES])

Definition revised August 2015

Advertising Expense

EADV

| | |
|------------------------|--------------------------------|
| COA Code | EADV |
| Eikon for Office Field | TR.AdvertisingExpense |
| Eikon for Office Label | Advertising Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance |
| Data Type | Expense |

Advertising Expense [EADV] represents the cost of advertising media and promotional expenses. Advertising Expense [EADV] may include outsourced advertising expenses.

If advertising costs are reported within the cost of goods sold they are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of advertising costs is shown in the supplemental footnote (Advertising Expense, Supplemental [VADV]).

Advertising Expense [EADV] includes:

- Advertisement costs
- Outsourced advertising services
- Travel expenses related to advertising
- Advertising development expenses
- Promotional expenses, if not delineated separately from advertising costs
- Marketing expenses, if not delineated separately from advertising costs

Advertising Expense [EADV] excludes:

- Advertising and promotional costs directly attributable to the products sold, reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Promotional and marketing expenses, if delineated separately from advertising (classified as Selling/General/Administrative Expense [ESGA])

Definition revised August 2015

| Selling/General/Administrative Expenses, Total | | SSGA |
|---|--|-------------|
| COA Code | SSGA | |
| Eikon for Office Field | TR.SgaExpenseTotal | |
| Eikon for Office Label | Selling/General/Administrative Expenses, Total | |
| Units | Millions | |
| Polarity | Negative | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Utility, Insurance | |
| Data Type | Expense | |

Selling/General/Administrative Expenses, Total [SSGA] represents the sum of:

- Selling/General/Administrative Expense [ESGA]
- Labor & Related Expense [ELAR]
- Advertising Expense [EADV]

Selling/General/Administrative Expenses, Total [SSGA] may not represent total indirect operating expenses when Research & Development [ERAD] and Depreciation/Amortization [EDEP] expenses are separately disclosed.

Selling/General/Administrative Expenses, Total [SSGA] excludes:

- Research & Development [ERAD]

- Depreciation/Amortization [SDPR], further delineated into Depreciation [EDEP], Amortization of Intangibles [EAMI] and Amortization of Acquisition Costs [EAMA])
- Amortization of Policy Acquisition Costs [EUAC] (for insurance companies)
- Net investment losses or gains and interest charges (classified as Interest Expense (Income), Net - Net Operating, Total [SINN], further delineated into Interest Expense, Net – Operating [SIEO], Interest/Investment Income – Operating [SIIO] and Interest Expense(Income) - Net Operating [EINN])
- Unusual Expense (Income) [SUIE] (further delineated into Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets – Operating [EGLA], Other Unusual Expense (Income) [EUIE])

Definition revised August 2015

| Research & Development | | ERAD |
|-----------------------------------|---------------------------|-------------|
| COA Code | ERAD | |
| Eikon for Office Field | TR.ResearchAndDevelopment | |
| Eikon for Office Label | Research And Development | |
| Units | Millions | |
| Polarity | Negative | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Utility | |
| Data Type | Expense | |

Research & Development [ERAD] represents expenses for the research and development of new products and services by a company in order to obtain a competitive advantage. These expenses are incurred to support the search for new or refined knowledge and ideas, and for the application or use of such knowledge and ideas for the evolution of new or improved products and processes.

The item represents the portion directly expensed in the income statement, outside of the cost of goods sold. If a company discloses both the expensed portion of R&D and the portion of R&D costs that was capitalized during the period on the balance sheet, Thomson Reuters presents the calculation that was applied to arrive at Research & Development [ERAD], instead of the combined net value:

- total cash expense for research and development costs (representing the sum of the income statement expense and the portion capitalized on the balance sheet during the period)
- less the portion of research and development costs that was capitalized on the balance sheet during the period

Research & Development [ERAD] also represents exploration and development charges, reported outside of the cost of goods sold by mining, oil and gas companies, such as the cost of collecting and analyzing geophysical and seismic data in potential crude oil or natural gas exploration sites, as well as the cost of drilling wells.

If research and development costs are reported within the cost of goods sold they are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of R&D and exploration/development costs is shown in the supplemental footnote (Research & Development Exp., Supplemental [VRAD]).

Research & Development [ERAD] includes:

- Research and development costs reported outside of the cost of goods or services sold, expensed directly in the income statement
- Items used in the calculation of net R&D costs, if a company presents capitalized R&D costs (total cash expense for research and development less the portion capitalized on the balance sheet during the period)
- Applied & basic research/clinical expenses for biotechnology & drug companies – reported outside of the cost of goods or services sold
- Rental costs reported within research and development expenses, if disclosed outside of the cost of goods or services sold
- Labor expenses and stock-based compensation reported within research and development expenses, if disclosed outside of the cost of goods or services sold
- Mineral exploration and development costs reported outside of the cost of goods or services sold by mining or natural resource exploration companies
- Exploration, development, dry hole and abandonment expenses reported outside of the cost of goods or services sold by oil and gas extraction companies
- Engineering costs
- Survey and mapping expenses for oil and gas exploration companies
- Write-offs/write-downs of exploration costs/expenditures for oil/gas/mining companies
- Software development costs for software and programming companies
- Design/development costs for apparel and accessories companies
- Gaming development costs for casino companies

Research & Development [ERAD] excludes:

- Depreciation or amortization of capitalized research and development costs (classified as Depreciation [EDEP] or Amortization of Intangibles [EAMI])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW])
- The portion of acquired in-process research and development costs (IPR&D) that was and amortized during the period, following the capitalization as tangible or intangible assets (classified as Depreciation [EDEP] or Amortization of Intangibles [EAMI])
- Research and development expenses reported within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Rental, labor and stock-based compensation costs reported within research and development expenses, if disclosed in the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Customer-paid research and development expenditure for contracted research and development projects for biotechnology companies (classified as Cost of Revenue [ECOR])
- Income from external grants received to cover research and development expenses (classified as Other, Net [EONT])
- Extraction costs and lease operating expenses, for oil and gas extraction companies (classified as Cost of Revenue [ECOR])

- Mineral exploration and development costs reported within the cost of goods or services sold by mining and natural resource exploration companies (classified as Cost of Revenue [ECOR])
- Exploration, development, dry hole and abandonment expenses reported by oil and gas extraction companies within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Amortization of patents (internally capitalized, acquired, or licensed from another company – classified as Amortization of Intangibles [EAMI])
- Amortization of capitalized software development costs for software and programming companies (classified as Amortization of Intangibles [EAMI] or Depreciation [EDEP], depending on the classification of capitalized software assets)
- Amortization of capitalized design/development costs for apparel and accessories companies (classified as Amortization of Intangibles [EAMI])
- Amortization of capitalized programming costs for cable TV companies (classified as Amortization of Intangibles [EAMI])
- Amortization of capitalized gaming development costs for casino companies (classified as Amortization of Intangibles [EAMI])
- Licensing fees for technology from another company (classified as Selling/General/Administrative Expense [ESGA])
- Programming costs and license fees for cable TV and broadcasting companies (classified as Cost of Revenue [ECOR])
- Government royalties, fees and licenses payable by mining, natural resource, oil and gas exploration companies (classified as Cost of Revenue [ECOR])

Definition revised August 2015

| Depreciation | | EDEP |
|------------------------|--------------------------------|-------------|
| COA Code | EDEP | |
| Eikon for Office Field | TR.Depreciation | |
| Eikon for Office Label | Depreciation, Operating | |
| Units | Millions | |
| Polarity | Negative | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Utility, Insurance | |
| Data Type | Expense | |

Depreciation [EDEP] represents the accounting process of allocating the cost of tangible fixed assets to expenses, over those periods during which the company is expected to benefit from the use of the assets.

Some companies do not delineate depreciation from amortization of intangibles, and amortization of tangibles. In such instances, all of these values are represented by Depreciation [EDEP]. However, if these items are delineated in the footnotes, then the details are classified as Amortization of Intangibles, Supplemental [VAMI], Amortization of Acquisition Costs, Supplemental [VAMA], and/or Depreciation, Supplemental [VDEP].

Depreciation [EDEP] represents the cost reported in the income statement, or in notes to the income statement. It is used for items reported outside of the cost of goods sold, or as part of selling, general and administrative expenses.

If depreciation is presented as part of the cost of goods and services sold, it is classified as Cost of Revenue [ECOR], in order to preserve the correct standardized value of the cost of revenue [SCOR] and to ensure the correct computation of Gross Profit [SGRP]. The full value of depreciation, including the portion reported within the cost of revenue, is shown in the supplemental footnote (Depreciation, Supplemental [VDEP]).

Depreciation [EDEP] includes:

- Amortization of intangible fixed assets, if a company combines it with the depreciation of tangible fixed assets
- Depreciation of tangible fixed assets combined with impairment charges, if the latter are not delineated separately
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets
- Depreciation of fixed assets capitalized under long-term finance lease contracts
- Depreciation of land improvement costs capitalized as tangible assets
- Depreciation of properties under leases for real estate operations companies
- Depreciation reported within research and development costs
- Depreciation of capitalized software development costs for software and programming companies, if software is capitalized as property, plant and equipment
- The portion of acquired in-process research and development costs (IPR&D), capitalized as tangible assets, that was depreciated during the period
- Depreciation of power plants, natural gas storage facilities, water and heating plants, and transmission/distribution facilities reported by utility companies
- Depreciation of capitalized prepaid lease rights classified as tangible assets
- Depreciation of nuclear fuel
- Depletion of natural resources
- Depreciation of biological assets

Depreciation [EDEP] excludes:

- Depreciation disclosed within the cost of goods sold, including depreciation of investment properties in COGS (classified as Cost of Revenue [ECOR])
- Depreciation of investment properties disclosed outside of the cost of goods sold, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for Industrial and Utility companies, or as Other Operating Expense [EOOE] for Insurance companies)
- Impairment of tangible fixed assets, delineated separately from depreciation (classified as Impairment-Assets Held for Use [EIAU])
- Amortization of intangibles, when separated from depreciation of tangible fixed assets (classified as Amortization of Intangibles [EAMI])

- Amortization of acquisition costs or goodwill (classified as Amortization of Acquisition Costs [EAMA])
- Amortization of capitalized software development costs for software and programming companies, if software is capitalized as intangible assets (classified as Amortization of Intangibles [EAMI])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW])
- The portion of acquired in-process research and development costs (IPR&D), capitalized as intangible assets, that was amortized during the period (classified as Amortization of Intangibles [EAMI])
- Research and development costs expensed directly in the income statement (classified as Research & Development [ERAD])
- Items used in the calculation of net R&D costs, if a company presents R&D costs capitalized during the period (total cash expense for research and development less the portion capitalized on the balance sheet during the period – shown as components of Research & Development Expense, Supplemental [VRAD])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Amortization of deferred charges reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred costs classified as intangible fixed assets, disclosed outside of the cost of goods sold (classified as Amortization of Intangibles [EAMI])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest Expense, Operating [EIEX] or Interest Expense, Non-Operating [NIEN])
- Amortization of deferred costs other than deferred financial charges, reported outside of the cost of goods sold, in the operating section or in the single-step format of the income statement (classified as Other Operating Expense [EOOE])
- Amortization of deferred charges reported in the non-operating section, other than deferred financial charges (classified as Non-Operating Income/Expense [NONT])
- Depreciation or amortization of capitalized prepaid lease rights reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of capitalized prepaid lease rights which are not treated as tangibles, disclosed outside of the cost of goods sold (classified as Amortization of Intangibles [EAMI] – if treated as intangible assets; as Other Operating Expense [EOOE] – if treated as deferred charges unrelated to tangibles and intangibles; or as Investment Income – Operating [EINV] – for prepaid lease rights capitalized as investment properties, in standards that treat these properties as investment assets)

Definition revised August 2015

Amortization of Intangibles

EAMI

| | |
|------------------------|--|
| COA Code | EAMI |
| Eikon for Office Field | TR.AmortIntangibles |
| Eikon for Office Label | Amortization of Intangibles, Operating |
| Units | Millions |

| | |
|-------------------|--------------------------------|
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance |
| Data Type | Expense |

Amortization of Intangibles [EAMI] represents the accounting process of allocating the cost of assets that lack physical existence over those periods during which the company is expected to benefit from the use of the assets. Intangible assets usually have a high degree of uncertainty concerning future benefits.

Amortization of Intangibles [EAMI] excludes the amortization of acquisition costs (goodwill).

Amortization of Intangibles [EAMI] represents the cost reported in the income statement, or in notes to the income statement. It is used for items reported outside of the cost of goods sold, or as part of selling, general and administrative expenses.

If amortization is presented as part of the cost of goods and services sold, it is classified as Cost of Revenue [ECOR], in order to preserve the correct standardized value of the cost of revenue [SCOR] and to ensure the correct computation of Gross Profit [SGRP]. The full value of intangible amortization, including the portion reported within the cost of revenue, is shown in the supplemental footnote (Amortization of Intangibles, Supplemental [VAMI]).

Amortization of Intangibles [EAMI] includes:

- Amortization of assets capitalized on the balance sheet as intangibles, other than goodwill
- Amortization of intangibles combined with impairment charges, if the latter are not delineated separately
- Amortization of goodwill/acquisition costs and other intangibles, if it is presented as a combined value and goodwill amortization is not delineated separately
- Amortization of deferred costs classified as intangible assets
- Amortization of capitalized prepaid lease rights classified as intangible assets
- Amortization of software/product development costs for software and programming companies, if software is capitalized as intangible assets
- Amortization of patents/licenses/franchises for biotechnology and drug-related companies
- Amortization of capitalized film costs for motion picture companies
- Amortization of capitalized program rights/distribution rights/distribution agreements/subscription rights for broadcasting and cable television companies
- Amortization of capitalized road access rights for forestry companies
- Amortization of capitalized programming costs for cable TV companies
- The portion of acquired in-process research and development costs (IPR&D), capitalized as intangible assets, that was amortized during the period

Amortization of Intangibles [EAMI] excludes:

- Amortization of intangibles disclosed within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of goodwill/acquisition costs, if reported separately from other intangible assets (classified as Amortization of Acquisition Costs [EAMA])

- Impairment or write-off of intangible assets and goodwill/acquisition costs (classified as Impairment-Assets Held for Use [EIAU])
- Depreciation of capitalized software development costs for software and programming companies, if the software is capitalized as property, plant and equipment (classified as Depreciation [EDEP])
- The portion of acquired in-process research and development costs (IPR&D), capitalized as tangible assets, that was depreciated during the period (classified as Depreciation [EDEP])
- Research and development costs expensed directly in the income statement (classified as Research & Development [ERAD])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Amortization of deferred charges reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred costs classified as tangible fixed assets (classified as Depreciation [EDEP])
- Amortization of deferred costs other than deferred financial charges, reported outside of the cost of goods sold, in the operating section or in the single-step format of the income statement (classified as Other Operating Expense [EOOE])
- Amortization of deferred charges reported in the non-operating section, other than deferred financial charges (classified as Non-Operating Income/Expense [NONT])
- Amortization of deferred stock-based compensation, sales commissions, and incentive compensation (classified as Cost of Revenue [ECOR] if reported within the cost of goods sold, or as Other Operating Expense [EOOE] if reported outside of the cost of goods sold)
- Amortization of deferred incorporation/organization expenses and pre-opening costs (classified as Other Operating Expense [EOOE])
- Deferred royalties and marketing costs (classified as Cost of Revenue [ECOR] if reported within the cost of goods sold, or as Other Operating Expense [EOOE] if reported outside of the cost of goods sold)
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest Expense, Operating [EIEX] or Interest Expense, Non-Operating [NIEN])
- Amortization of debt discounts (classified as Interest Expense, Operating [EIEX] or Interest Expense, Non-Operating [NIEN])
- Depreciation or amortization of capitalized prepaid lease rights reported within the cost of goods sold, which are not treated as intangibles (classified as Cost of Revenue [ECOR])
- Depreciation or amortization of capitalized prepaid lease rights disclosed outside of the cost of goods sold, which are not treated as intangibles (classified as Depreciation [EDEP] – if treated as tangible assets; as Other Operating Expense [EOOE] – if treated as deferred charges unrelated to tangibles and intangibles; or as Investment Income – Operating [EINV] – for prepaid lease rights capitalized as investment properties, in standards that treat these properties as investment assets)
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Impairment-Assets Held for Use [EIAU])

- Negative goodwill recognized (classified as Other Unusual Expense (Income) [EUIE])

Definition revised August 2015

Amortization of Acquisition Costs

EAMA

| | |
|------------------------|--|
| COA Code | EAMA |
| Eikon for Office Field | TR.AmortizationOfAcquisitionCosts |
| Eikon for Office Label | Amortization of Acquisition Costs, Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance |
| Data Type | Expense |

Amortization of Acquisition Costs [EAMA] represents the value of capitalized company acquisition costs (goodwill) that have been allocated to the current accounting period. Goodwill is the excess of the price paid for the purchase of a business over the fair market value of its identifiable tangible and intangible assets, less liabilities. Amortization of goodwill consists of the periodic reduction of the premium paid in the acquisition over the company's value.

The amortization of goodwill is no longer permitted by the International Financial Reporting Standards (IFRS) and by the U.S. GAAP. However, it is allowed in many local accounting standards.

Amortization of Acquisition Costs [EAMA] represents the cost reported on the face of the income statement, or in notes to the income statement. It is used for items reported outside of the cost of goods sold.

If the amortization of goodwill is presented as part of the cost of goods and services sold, it is classified as Cost of Revenue [ECOR], in order to preserve the correct standardized value of the cost of revenue [SCOR] and to ensure correct computation of Gross Profit [SGRP]. The full value of goodwill amortization, including the portion reported within the cost of revenue, is shown in the supplemental footnote (Amortization of Acquisition Costs, Supplemental [VAMA]).

Amortization of Acquisition Costs [EAMA] includes:

- Amortization of the excess of the purchase price over the value of acquired companies (amortization of goodwill)
- Amortization of the excess of the value of acquired companies over their purchase price (amortization of negative goodwill)

Amortization of Acquisition Costs [EAMA] excludes:

- Amortization of goodwill disclosed within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of capitalized R&D costs and other intangibles acquired through a business acquisition, if these assets are still disclosed as intangibles (different than goodwill) on the balance sheet following the acquisition (classified as Amortization of Intangibles [EAMI])
- Amortization of acquired software costs or capitalized software programming costs (classified as Amortization of Intangibles [EAMI])
- Impairment of goodwill/acquisition costs (classified as Impairment – Assets Held for Use [EIAU])

- Negative goodwill recognized (classified as Other Unusual Expense (Income) [EUIE])
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Impairment-Assets Held for Use [EIAU])
- Amortization of technology and licenses acquired (classified as Amortization of Intangibles [EAMI])

Definition revised August 2015

Depreciation/Amortization

SDPR

| | |
|------------------------|--------------------------------|
| COA Code | SDPR |
| Eikon for Office Field | TR.DepreciationAmort |
| Eikon for Office Label | Depreciation And Amortization |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Depreciation/Amortization [SDPR] represents the sum of:

- Depreciation [EDEP]
- Amortization of Intangibles [EAMI]
- Amortization of Acquisition Costs [EAMA]

Definition revised June 2003

Interest Expense – Operating

EIEX

| | |
|------------------------|--------------------------------|
| COA Code | EIEX |
| Eikon for Office Field | TR.InterestExpenseOperating |
| Eikon for Office Label | Interest Expense - Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance |
| Data Type | Expense |

Interest Expense – Operating [EIEX] represents interest expense for financial services subsidiaries of non-banking companies. In order to use Interest Expense – Operating [EIEX], the subsidiaries must primarily be engaged in financial services other than insurance operations. Although the parent company is engaged in industrial, utility, or insurance businesses, the respective subsidiaries must be engaged in financial services in their day-to-day operations, including the provision of loans to customers.

There are many cases in which ordinary expenses of a company are not delineated between operating and non-operating, and all of the ordinary expenses are grouped together prior to pre-tax income. Interest expense in such cases is classified as Interest Expense – Operating [EIEX], which may have a similar nature to Interest Expense, Non-Operating [NIEN] for financial analysis.

Interest Expense – Operating [EIEX] includes:

- Amortization of discounts/premiums or debt issuance expenses, capitalized from issuance of debt, reported in the operating expense section

Interest Expense – Operating [EIEX] excludes:

- Interest expense that is reduced by interest income (classified as Interest, Net [EINN])

Definition revised June 2003

Interest Capitalized – Operating

ECAP

| | |
|------------------------|----------------------------------|
| COA Code | ECAP |
| Eikon for Office Field | TR.InterestCapitalizedOperating |
| Eikon for Office Label | Interest Capitalized - Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1985 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Interest Capitalized – Operating [ECAP], when reported under US-GAAP, represents interest charges deferred to a company's property, plants and equipment account, amortized over the life of the related assets. Interest Capitalized – Operating [ECAP] reflects only the portion of interest on an asset that is amortized during the fiscal period.

Definition revised June 2012

Interest Expense, Net – Operating

SIEO

| | |
|------------------------|-----------------------------------|
| COA Code | SIEO |
| Eikon for Office Field | TR.InterestExpenseNetOper |
| Eikon for Office Label | Interest Expense, Net - Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Interest Expense, Net – Operating [SIEO] represents Interest Expense – Operating [EIEX] reduced by Interest Capitalized – Operating [ECAP].

Definition revised June 2003

Interest Income – Operating**EIIN**

| | |
|------------------------|-----------------------------|
| COA Code | EIIN |
| Eikon for Office Field | TR.InterestIncomeOper |
| Eikon for Office Label | Interest Income - Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Income |

Interest Income – Operating [EIIN] is interest that is collected from an investment portfolio or invested securities. This amount is reported as a negative figure in the operating section of the income statement.

If a company does not delineate between dividend income or other investment income and interest income on the income statement, the dividend income or other interest income is classified as Interest Income – Operating [EIIN].

Definition revised June 2003

Investment Income – Operating**EINV**

| | |
|------------------------|-------------------------------|
| COA Code | EINV |
| Eikon for Office Field | TR.InvestmentIncomeOper |
| Eikon for Office Label | Investment Income - Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Income |

Investment Income – Operating [EINV] represents investment losses or income, as well as dividend income received from invested assets.

Investment Income – Operating [EINV] is used for items reported in the operating section of the income statement, in the functional or cost-by-nature income statement formats.

The item is collected as a negative figure (for income) or as a positive figure (for costs and losses).

Investment Income – Operating [EINV] includes:

- Equity losses (earnings) in affiliates, associates, joint ventures, and unconsolidated subsidiaries
- Minority interest (gains or losses arising from minority stakes held by the company in other businesses)

- Dividend income
- Gain/loss on the sale or revaluation of investment securities, generally from marketable securities available for sale
- Gains/losses on the sale of equity stakes treated as investments held for sale or revaluation
- Foreign currency gains/losses
- Unrealized gain/loss on investment properties
- Depreciation of investment properties disclosed in the operating section outside of the cost of goods sold, for companies reporting in the IFRS or in other standards that treat these as investments

Investment Income – Operating [EINV] excludes:

- Net investment income or losses disclosed in the revenue section, or forming part of a company's core operations or investment activities (classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] and Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template)
- Net investment income or losses disclosed in the non-operating section, or not forming part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates, Supplemental [CEIA])
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])
- Earnings allocated to joint venture partners when the full consolidation method is applied to joint venture projects (classified as Minority Interest [CMIN] – for the portion reported below income before taxes; or as Minority Interest, Supplemental [VMIN] – for the sum of all items regardless of their position in the income statement)
- Minority interest (minority shareholders' share in the earnings of the company's subsidiaries that are not fully consolidated; classified as Minority Interest [CMIN] – for the portion reported below income before taxes; or as Minority Interest, Supplemental [VMIN] – for the sum of all items regardless of their position in the income statement)
- Interest income and costs reported in the operating section (classified as Interest Income – Operating [EIIN], Interest Expense – Operating [EIEX] or Interest Expense (Income) - Net Operating [EINN])
- Interest income reported in the non-operating section (classified as Interest Income – Non-Operating [NIIN], Interest Expense - Non-Operating [NIEN] or Interest Income(Exp), Net Non-Operating [NINN])
- Interest income reported in the single-step (total income/total expense) format of the income statement (classified as Interest Income – Non-Operating [NIIN], Interest Expense - Non-Operating [NIEN] or Interest Income(Exp), Net Non-Operating [NINN])

- Gains/losses on the sale of group businesses, such as consolidated and unconsolidated subsidiaries, affiliates, associates, joint ventures, or other minority stakes in group companies (classified as Loss (Gain) on Sale of Assets – Operating [EGLA])
- Gain/loss on the sale of assets other than goods for sale, investment securities or hedging instruments (classified as Loss (Gain) on Sale of Assets – Operating [EGLA])
- Gain/loss on the sale of discontinued operations, if reported above income before taxes (classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement)
- Gain/loss on the sale of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Depreciation of investment properties disclosed within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets (classified as Depreciation [EDEP])

Definition revised August 2015

Interest/Investment Income – Operating

SIIO

| | |
|------------------------|--|
| COA Code | SIIO |
| Eikon for Office Field | TR.InterestInvmtIncOper |
| Eikon for Office Label | Interest/Investment Income - Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Income |

Interest/Investment Income – Operating [SIIO] represents the sum of Interest Income – Operating [EIIN] and Investment Income – Operating [EINV].

Definition revised June 2003

Interest Expense (Income) – Net Operating

EINN

| | |
|------------------------|---|
| COA Code | EINN |
| Eikon for Office Field | TR.InterestExpenseIncomeNetOperating |
| Eikon for Office Label | Interest Expense (Income) - Net Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Industrial, Insurance, Utility

Data Type Income/Expense

Interest Expense (Income) – Net, Operating [EINN] represents the net interest expense (income) reported in the operating section by the company, when the company does not delineate between interest expense and interest income incurred.

Interest Expense (Income), Net, Operating [EINN] is also used to report the difference between interest income and interest expense in the operating section for the standardized financials view, when the company reports interest income and interest expense separately.

Interest Expense (Income), Net Operating [EINN] represents the sum of:

- Interest Expense, Net Operating [SIEO]
- Interest/Investment Income, Operating [SIIO]

Definition revised January 2013

Interest Expense (Income), Net - Operating, Total

SINN

COA Code SINN

Eikon for Office Field TR.InterestExpNetOperTtl

Eikon for Office Label Interest Expense (Income), Net-Operating, Total

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Insurance, Utility

Data Type Income/Expense

Interest Expense (Income), Net - Operating, Total [SINN] represents the sum of:

- Interest Expense, Net – Operating [SIEO]
- Interest/Investment Income – Operating [SIIO]
- Interest Expense (Income) – Net Operating [EINN]

Definition revised September 2008

Purchased R&D Written-Off

ERDW

COA Code ERDW

Eikon for Office Field TR.PurchasedRDWrittenOff

Eikon for Office Label Purchased R&D Written-Off

Units Millions

Polarity Negative

Annual History Since 1987

Quarterly History Since 1990

COA Type Industrial, Utility

Data Type Expense

Purchased R&D Written-Off [ERDW] represents the write-off of acquired in-process research and development costs (IPR&D).

R&D expenditures may be capitalized by a company, and then acquired by another firm. Depending on accounting standards, the acquiring company would either expense the whole value of purchased R&D directly in the income statement, or capitalize the costs as tangible or intangible assets and subsequently depreciate or amortize over years during which the assets are supposed to generate an economic value. Purchased R&D Written-Off [ERDW] consists of the currently expensed or written-off portion of purchased R&D.

Purchased R&D Written-Off [ERDW] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If the write-off of purchased R&D costs is reported in the revenue section or in the non-operating section, it is moved by Thomson Reuters to the operating section and also coded as Purchased R&D Written-Off [ERDW].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Purchased R&D Written-Off [ERDW].

In rare scenarios, a company may present the value of purchased R&D costs written off that cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of in-process R&D write-off, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Purchased R&D Written-Off, Supplemental [VRDW].

Purchased R&D Written-Off [ERDW] includes:

- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing
- Write-off of in-process R&D costs disclosed within the cost of goods sold

Purchased R&D Written-Off [ERDW] excludes:

- The remaining portion of in-process R&D write-off, which cannot be related to face items and has not been shown by Thomson Reuters on the face of the income statement (classified as Purchased R&D Written-Off, Supplemental [VRDW]).
- Research and development costs expensed directly in the income statement (broken out into their components: the portion capitalized during the period on the balance sheet and the portion amortized during the period – if such information is available; classified as Research & Development [ERAD])
- The portion of acquired in-process research and development costs (IPR&D) that was depreciated or amortized during the period, following their capitalization as tangible or intangible assets on the balance sheet (classified as Depreciation [EDEP] or Amortization of Intangibles [EAMI])

Definition revised August 2015

Restructuring Charge

ERES

COA Code ERES

Eikon for Office Field TR.RestructCharge

Eikon for Office Label Restructuring Charge

Units Millions

| | |
|-------------------|--------------------------------|
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Restructuring Charge [ERES] is an unusual or non-recurring item related to a significant rearrangement of a company's assets and/or liabilities. The restructuring may include discontinuing a line of business, closing plants, or making employee cutbacks. Restructuring Charge [ERES] is reported as an expense before taxes.

Restructuring Charge [ERES] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If restructuring charges are reported in the revenue section or in the non-operating section, they are moved by Thomson Reuters to the operating section and also coded as Restructuring Charge [ERES].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Restructuring Charge [ERES].

In rare scenarios, a company may present the value of restructuring expenses which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of restructuring costs, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Restructuring Charge, Supplemental [VRES].

Restructuring Charge [ERES] includes:

- Restructuring costs disclosed within the cost of goods sold
- Non-recurring/one-off/unusual severance payment expenses

Restructuring Charge [ERES] excludes:

- The remaining portion of restructuring costs, which has not been shown by Thomson Reuters on the face of the income statement (classified as Restructuring Charge, Supplemental [VRES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense [ELAR])
- Extraordinary restructuring charges reported below net income before taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Litigation

ELIT

| | |
|------------------------|--------------------------------|
| COA Code | ELIT |
| Eikon for Office Field | TR.Litigation |
| Eikon for Office Label | Litigation |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |

Data Type Expense

Litigation [ELIT] represents unusual/non-recurring litigation expenses. The item may include fees for lawyers, or settlement charges. However, Litigation [ELIT] does not include standard business-related lawyers' and court fees.

Litigation [ELIT] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If non-recurring litigation charges are reported in the revenue section or in the non-operating section, they are moved by Thomson Reuters to the operating section and also coded as Litigation [ELIT].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Litigation [ELIT].

In rare scenarios, a company may present the value of non-recurring litigation expenses which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of litigation costs, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Litigation Charge, Supplemental [VLIT].

Litigation [ELIT] includes:

- Non-recurring litigation expenses disclosed within the cost of goods sold
- Provisions for litigation

Litigation [ELIT] excludes:

- The remaining portion of non-recurring litigation costs, which has not been shown by Thomson Reuters on the face of the income statement (classified as Litigation Charge, Supplemental [VLIT])
- Auditor's fees, accounting fees, legal fees, consulting fees, and other fees for external professional services (classified as Selling/General/Administrative Expense [ESGA])
- Court and legal fees payable in the normal course of business (classified as Selling/General/Administrative Expense [ESGA])
- Extraordinary income or losses resulting from court proceedings, reported after taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Impairment – Assets Held for Use

EIAU

| | |
|------------------------|----------------------------------|
| COA Code | EIAU |
| Eikon for Office Field | TR.ImprmtAssetsHeldforUse |
| Eikon for Office Label | Impairment - Assets Held for Use |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Impairment – Assets Held for Use [EIAU] is a form of an unusual item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These assets are retained by the reporting company.

Impairment – Assets Held for Use [EIAU] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If the impairment is reported in the revenue section or in the non-operating section, it is moved by Thomson Reuters to the operating section and also coded as Impairment – Assets Held for Use [EIAU].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Impairment – Assets Held for Use [EIAU].

In rare scenarios, a company may present the value of impairment which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of the impairment of assets held for use, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Impairment-Assets Held for Use, Supplemental [VIAU].

Impairment – Assets Held for Use [EIAU] includes:

- Impairment/write-down/write-off/revaluation of long-term assets
- Impairment/write-down/write-off/revaluation of goodwill/acquisition cost
- Impairment/write-down/write-off/revaluation of fixed assets
- Impairment/write-down/write-off/revaluation/fair value change of biological assets
- Impairment of exploration costs for oil/gas/mining companies
- Impairment of investment properties – for the U.S. GAAP and other accounting standards that treat these as tangible assets
- Impairment of assets held for use disclosed within the cost of goods sold

Impairment – Assets Held for Use [EIAU] excludes:

- The remaining portion of the impairment of assets held for use, which has not been shown by Thomson Reuters on the face of the income statement (classified as Impairment-Assets Held for Use, Supplemental [VIAU])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business (classified as Selling/General/Administrative Expense [ESGA])
- Provision for doubtful accounts/bad debt provisions/impairment of accounts receivables (classified as Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of investment securities arising from an unusual event (classified as Impairment – Assets Held for Sale [EIAS])
- Other-than-temporary impairment losses on investments (classified as Impairment – Assets Held for Sale [EIAS])
- Impairment of investment properties – for the IFRS and other accounting standards that treat these as investments (classified as Impairment – Assets Held for Sale [EIAS])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)

- Revaluation of investments, arising from a change in the fair market value (classified as Investment Income – Operating [EINV] – for items reported in the operating section; or as Investment Income - Non-Operating [NINV] - for the single-step format of the income statement; or for items reported in the non-operating section)
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Impairment – Assets Held for Sale

EIAS

| | |
|------------------------|-----------------------------------|
| COA Code | EIAS |
| Eikon for Office Field | TR.ImprmtAsstsHeldforSale |
| Eikon for Office Label | Impairment - Assets Held for Sale |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1987 |
| Quarterly History | Since 1991 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Impairment – Assets Held for Sale [EIAS] is a form of an unusual item related to the impairment of current assets. These items are assets that are sold by the reporting company.

Impairment – Assets Held for Sale [EIAS] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If the impairment of assets held for sale is reported in the revenue section or in the non-operating section, it is moved by Thomson Reuters to the operating section and also coded as Impairment – Assets Held for Sale [EIAS].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Impairment – Assets Held for Sale [EIAS].

In rare scenarios, a company may present the value of the impairment of assets held for sale which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of impairment costs, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Impairment-Assets Held for Sale, Supplemental [VIAS].

Impairment – Assets Held for Sale [EIAS] includes:

- Impairment/write-down/write-off/revaluation of inventories or current assets arising from an unusual event
- Impairment/write-down/write-off/revaluation of investment securities arising from an unusual event
- Other-than-temporary impairment losses on investments
- Impairment of investment properties – for the IFRS and other accounting standards that treat these as investment assets

- Impairment of assets held for sale, arising from an unusual event, disclosed within the cost of goods sold

Impairment – Assets Held for Sale [EIAS] excludes:

- The remaining portion of the impairment of assets held for sale, which has not been shown by Thomson Reuters on the face of the income statement (classified as Impairment-Assets Held for Sale, Supplemental [VIAS])
- Impairment/write-down/write-off/revaluation of long-term assets (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of goodwill/acquisition cost (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of fixed assets (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of accounts receivable (classified as Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business (classified Selling/General/Administrative Expense [ESGA])
- Impairment of investment properties – for the U.S. GAAP and other accounting standards that treat these as tangibles (classified as Impairment – Assets Held for Use [EIAU])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (classified as Investment Income – Operating [EINV] – for items reported in the operating section; or as Investment Income - Non-Operating [NINV] - for the single-step format of the income statement; or for items reported in the non-operating section)
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

| Loss (Gain) on Sale of Assets – Operating | | EGLA |
|--|---|-------------|
| COA Code | EGLA | |
| Eikon for Office Field | TR.LossOnSaleofAssetsOper | |
| Eikon for Office Label | Loss (Gain) on Sale of Assets - Operating | |
| Units | Millions | |
| Polarity | Negative | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial | |

Data Type Other
Loss (Gain) on Sale of Assets – Operating [EGLA] reflects the excess of sale proceeds over the net book value (purchase price less accumulated depreciation) of a fixed asset. It also represents gains/losses on the sale of stakes in group companies. The disposal of assets includes not only the sale, but also the exchange or abandonment of assets.

Loss (Gain) on Sale of Assets – Operating [EGLA] is used for items reported in the operating section of the income statement. If a loss or gain on the sale of assets is reported in the revenue section, it is moved by Thomson Reuters to the operating section and also coded as **Loss (Gain) on Sale of Assets – Operating [EGLA]**.

Items reported with the cost of goods sold are excluded from **Cost of Revenue [ECOR]** and coded as **Loss (Gain) on Sale of Assets – Operating [EGLA]**.

If a gain or loss on the sale of assets is reported in the non-operating section, or in the single-step (total income/total expense) format of the income statement, it is collected as **Gain (Loss) on Sale of Assets [NGLA]**.

In rare scenarios, a company may present the value of gains and losses on the sale of assets which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of gains and losses on asset sale, which has not been shown by Thomson Reuters on the face, is collected in a footnote – **(Gain) Loss on Sale of Assets, Supplemental [VGLA]**.

Loss (Gain) on Sale of Assets – Operating [EGLA] includes:

- Sale of group businesses, such as consolidated and unconsolidated subsidiaries, affiliates, associates, joint ventures, or other minority stakes in group companies
- Sale of a business division
- Gain or loss on the disposal of discontinued operations, if reported above income before taxes
- Disposal of assets (other than goods for sale, investment securities or hedging instruments)
- Sale of intangibles
- Sale of property/equipment
- Gains/losses arising from an exchange or abandonment of fixed assets
- Gain/loss on the sale of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible assets
- Gain/loss on the sale of fixed assets reported within the cost of goods sold

Loss (Gain) on Sale of Assets – Operating [EGLA] excludes:

- Gains or losses on the sale of fixed assets reported in the non-operating section, or in the single-step (total income/total expense) format of the income statement (classified as **Gain (Loss) on Sale of Assets [NGLA]**)
- The remaining portion of gains or losses on the sale of fixed assets, which has not been shown by Thomson Reuters on the face of the income statement (classified as **(Gain) Loss on Sale of Assets, Supplemental [VGLA]**)
- Gain or loss on the disposal of discontinued operations, if reported below income before taxes (classified as **Discontinued Operations [XIDO]**)
- Other extraordinary items reported after taxes (classified as **Accounting Change [XACG]**, **Extraordinary Item [XTRA]** and **Tax on Extraordinary Items [XSIT]**)

- Gain/loss on the sale of investment securities, including equity stakes treated as investments held for sale or revaluation (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of hedging instruments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)

Definition revised August 2015

Other Unusual Expense (Income)

EUIE

| | |
|------------------------|--------------------------------|
| COA Code | EUIE |
| Eikon for Office Field | TR.OtherUnusualExpense |
| Eikon for Office Label | Other Unusual Expense (Income) |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance |
| Data Type | Income/Expense |

Other Unusual Expense (Income) [EUIE] represents non-recurring/special/unusual expenses or income, disclosed above net income before income taxes, other than:

- Purchased R&D Written-Off [ERDW]
- Restructuring Charge [ERES]
- Litigation [ELIT]
- Impairment-Assets Held for Use [EIAU]
- Impairment-Assets Held for Sale [EIAS]
- Loss (Gain) on Sale of Assets - Operating [EGLA] (for Industrial companies)
- Gain (Loss) on Sale of Assets [NGLA]

Other Unusual Expense (Income) [EUIE] is used for any other non-recurring items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If other non-recurring items are reported in the revenue section or in the non-operating section, they are moved by Thomson Reuters to the operating section and also coded as Other Unusual Expense (Income) [EUIE].

Other non-recurring items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Other Unusual Expense (Income) [EUIE].

In rare scenarios, a company may present the value of other non-recurring items which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of other unusual income/expenses, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Other Unusual Expense (Income), Supplemental [VUIE].

Other Unusual Expense (Income) [EUIE] includes:

- Other non-recurring expenses reported within the cost of goods sold
- Costs related to the acquisition of another company
- Merger related costs
- Uncovering of employee fraud that negatively affects the company's financial condition
- Flood, fire, and other natural disaster losses (not qualified as an extraordinary item shown below income before taxes)
- Relocation and moving expense
- Expropriation of assets by foreign governments
- Environmental remediation costs
- Facility closures/plant closing/relocation of plants
- Insurance gains/losses
- Lease cancellation/termination costs
- Recapitalization costs
- The early extinguishment/retirement of debt

Other Unusual Expense (Income) [EUIE] excludes:

- The remaining portion of other non-recurring items reported above income taxes, which has not been shown by Thomson Reuters on the face of the income statement (classified as Other Unusual Expense (Income), Supplemental [VUIE])
- Gain or loss on the sale of fixed assets, reported within non-operating items or in the single-step (total income/total expense) income statement format (classified as Gain (Loss) on Sale of Assets [NGLA])
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [ERES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense [ELAR])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV]; if disclosed in the non-operating

section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

Unusual Expense (Income) SUIE

| | |
|------------------------|--------------------------------|
| COA Code | SUIE |
| Eikon for Office Field | TR.UnusualExpense |
| Eikon for Office Label | Unusual Expense (Income) |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense |

Unusual Expense (Income) [SUIE] represents unusual/non-recurring/one-off items reported above net income before taxes.

The item is used for all unusual gains or losses classified by Thomson Reuters as operating, i.e. for those items which are reported in the operating section, or for items reported in the single-step (total income/total expense) income statement format which Thomson Reuters treats as operating in nature.

Unusual Expense (Income) [SUIE] also includes non-recurring losses or gains reported within revenues, or within the non-operating section. Such items are moved by Thomson Reuters to the operating section. The only non-recurring item reported above income taxes, which is not classified as Unusual Expense (Income) [SUIE], is the gain or loss on the sale of fixed assets and group companies, reported in the non-operating section or in the single-step (total income/total expense) format of the income statement (classified as Gain (Loss) on Sale of Assets [NGLA]).

In rare scenarios, a company may present the value of other non-recurring items which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of unusual income/expenses, which has not been shown by Thomson Reuters on the face, is collected as Non-Recurring Items, Total [SUIT].

Unusual Expense (Income) [SUIE] is calculated as the sum of:

- Purchased R&D Written-Off [ERDW]
- Restructuring Charge [ERES]
- Litigation [ELIT]
- Impairment – Assets Held for Use [EIAU]
- Impairment – Assets Held for Sale [EIAS]
- (Gain) Loss on Sale of Fixed Assets [EGLA] (reported in the operating section)
- Other Unusual Expense (Income) [EUIE]

Unusual Expense (Income) [SUIE] excludes:

- Gains or losses on the sale of fixed assets and group companies, reported in the non-operating section or in the single-step (total income/total expense) format of the income statement (classified as Gain (Loss) on Sale of Assets [NGLA])
- Total amortization of capitalized goodwill (classified as Amortization of Acquisition Costs, Supplemental [VAMA])
- The remaining portion of non-recurring items, which cannot be related to the face of the income statement and has not been shown by Thomson Reuters as Unusual Expense (Income) [SUIE], Gain (Loss) on Sale of Assets [NGLA] or Amortization of Acquisition Costs, Supplemental [VAMA] (classified as Non-Recurring Items, Total [SUIT], further delineated into (Gain) Loss on Sale of Assets, Supplemental [VGLA], Impairment-Assets Held for Sale, Supplemental [VIAS], Impairment-Assets Held for Use, Supplemental [VIAU], Litigation Charge, Supplemental [VLIT], Purchased R&D Written-Off, Supplemental [VRDW], Restructuring Charge, Supplemental [VRES] and Other Unusual Expense (Income), Supplemental [VUIE])
- Changes in provisions (classified as Other Operating Expenses, Total [SOOE] for Industrial, Utility and Insurance companies; or as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE] for banks)
- Unrealized gains and losses on the fair value change of investments (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Revenue [SREV] in the Industrial template, or as Other Revenue, Total [SORE] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Interest/Investment Income – Operating [SIIO]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Interest/Investment Income - Non-Operating [SIIN])
- Hedging gains and losses (for Industrial and Utility companies, classified as Revenue [SREV], Cost of Revenue, Total [SCOR], Interest/Investment Income – Operating [SIIO] or Interest/Invest Income - Non-Operating [SIIN]; for Insurance companies, classified as Other Revenue, Total [SORE], Other Operating Expenses, Total [SOOE] or Interest/Invest Income - Non-Operating [SIIN]; for Banks, classified as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE])
- Total extraordinary items reported below income taxes (classified as Total Extraordinary Items [STXI], further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Foreign Currency Translation Adjustment

EFCA

| | |
|------------------------|-----------------------------|
| COA Code | EFCA |
| Eikon for Office Field | TR.FrgnCurrencyAdjmtFash |
| Eikon for Office Label | Foreign Currency Adjustment |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1996 |
| Quarterly History | Since 1997 |
| COA Type | Industrial |
| Data Type | Expense |

Foreign Currency Translation Adjustment [EFCA] represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company. Foreign Currency Adjustment [EFCA] is defined as a part of comprehensive income by SFAS 130.

Foreign Currency Translation Adjustment [EFCA] was used historically, for items reported in the operating section of the income statement. It has been discontinued due to changes in accounting standards.

Foreign Currency Translation Adjustment [EFCA] excludes:

- Foreign exchange gains (losses) reported in the operating section of the income statement (classified as Investment Income – Operating [EINV])
- Foreign exchange gains (losses) reported in the non-operating section of the income statement (classified as Investment Income – Non-Operating [NINV])
- Net gains on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by insurers, investment companies, investment banks and other non-bank financial companies, if they form part of a company's core operations or investment activities (classified as Net Sales [RNTS])
- Net gains and losses on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by insurers, investment companies, investment banks and other non-bank financial companies, if they do not form part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])
- Net gains and losses on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by companies other than insurers, investment companies, investment banks and other non-bank financial companies (classified as Investment Income – Non-Operating [NINV])
- Foreign exchange translation adjustments reported historically in the non-operating section of the income statement (classified as Foreign Currency Translation Adjustment [NFCA])

Definition revised August 2015

Unrealized Losses (Gains)

EUGL

| | |
|------------------------|---------------------------|
| COA Code | EUGL |
| Eikon for Office Field | TR.UnrealizedLosses |
| Eikon for Office Label | Unrealized Losses (Gains) |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1996 |
| Quarterly History | Since 1997 |
| COA Type | Industrial |
| Data Type | Income/Expense |

Unrealized Losses (Gains) [EUGL] represents paper gains and losses on available-for-sale securities. Unrealized Losses (Gains) [EUGL] is defined as a part of comprehensive income by SFAS 130.

Unrealized Losses (Gains) includes:

- Paper gains and losses on securities

Unrealized Losses (Gains) excludes:

- Dividend income; equity earnings/losses on affiliates, unconsolidated subsidiaries, partnerships, or joint ventures (before taxes); gains/losses on sale of investment securities, generally for marketable securities available for sale (classified as Investment Income [NINV])
- Unrealized gain/loss on investment properties for sale (classified as Investment Income [EINV])

Unrealized Losses (Gains) [EUGL] has been used historically, but has been discontinued due to changes in accounting standards. Any Unrealized Gains (Losses) or Fair Value Adjustments on Investment Securities reported in the Operating section should be classified as Investment Income [EINV].

Definition revised September 2010

Minimum Pension Liability Adjustment

EAML

| | |
|------------------------|--------------------------------------|
| COA Code | EAML |
| Eikon for Office Field | TR.MinPensionLiabAdjmtFsb |
| Eikon for Office Label | Minimum Pension Liability Adjustment |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1996 |
| Quarterly History | Since 1997 |
| COA Type | Industrial |
| Data Type | Expense |

Minimum Pension Liability Adjustment [EAML] represented gains or losses realized from maintaining the minimum amount of liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation. Minimum Pension Liability Adjustment [EAML] was defined as a part of comprehensive income by SFAS 130. The concept was abolished by the introduction of the SFAS 158 pension accounting rule in the United States in 2006.

Minimum Pension Liability Adjustment [EAML] excludes:

- Pension benefits/medical benefit expenses/post-retirement health benefits (classified as Labor & Related Expense [ELAR])
- Retirement expenses (classified as Labor and Related Expenses [ELAR])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [ERES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense [ELAR])

Definition revised August 2015

Property & Other Taxes

EPOT

| | |
|------------------------|--------------------------|
| COA Code | EPOT |
| Eikon for Office Field | TR.PropertyAndOtherTaxes |
| Eikon for Office Label | Property And Other Taxes |

| | |
|-------------------|------------|
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Expense |

Property & Other Taxes [EPOT] represents general taxes reported by utility companies outside of the cost of goods sold, other than taxes on net income and payroll taxes. These include fees for licenses and other non-production levies payable to government agencies.

Property & Other Taxes [EPOT] includes:

- Sales tax, value-added tax (VAT) and other excise tax payments, reported by a utility company within operating expenses, outside of the cost of goods sold
- Property taxes reported by utility companies
- License fees payable by utility companies
- Other indirect taxes reported by utility companies outside of the cost of goods sold

Property & Other Taxes [EPOT] excludes:

- Sales tax, value-added tax (VAT) and other excise tax payments, reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold – for companies other than utility companies (classified as Selling/General/Administrative Expense [ESGA])
- Sales tax, value-added tax (VAT) and other excise tax receipts, collected from clients on behalf of the government (classified as Gross Revenue [RREV])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported as a contra account to gross revenues (classified as Excise Taxes Payments [REXT])
- Payroll taxes and social security levies reported within the cost of goods sold by utility companies (classified as Cost of Revenue [ECOR])
- Payroll taxes and social security levies reported outside of the cost of goods sold by utility companies (classified as Labor & Related Expense [ELAR])
- Tax on net income payable to government authorities (classified as Provision for Income Taxes [TTAX])

Definition revised August 2015

Other Operating Expense

EOOE

| | |
|------------------------|--------------------------|
| COA Code | EOOE |
| Eikon for Office Field | TR.OtherOperatingExpense |
| Eikon for Office Label | Other Operating Expense |
| Units | Millions |
| Polarity | Negative |

| | |
|-------------------|--------------------------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Other Operating Expense [EOOE] represents operating expenses other than the cost of goods or services sold, selling, general and administrative expenses, depreciation/amortization, operating investment losses, or other items covered in one of the following codes:

- Cost of Revenue, Total [SCOR], further delineated into:
 - Cost of Revenue [ECOR]
 - Excise Taxes Payments [EEXT]
 - Purchased Power [EPPR]
 - Fuel Purchased for Resale [EFPR]
- Fuel Expense [EFEX]
- Operations & Maintenance [EDOE]
- Losses, Benefits, and Adjustments, Total [SLBA] for Insurance companies, further delineated into:
 - Losses, Benefits, and Adjustments [ELBA]
 - Underwriting & Commissions [EUAC]
 - Reinsurance - Expense [ERII]
- Amortization of Policy Acquisition Costs [EPAC] – for Insurance companies
- Selling/General/Administrative Expenses, Total [SSGA], further delineated into:
 - Selling/General/Administrative Expense [ESGA]
 - Labor & Related Expense [ELAR]
 - Advertising Expense [EADV]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR], further delineated into:
 - Depreciation [EDEP]
 - Amortization of Intangibles [EAMI]
 - Amortization of Acquisition Costs [EAMA]
- Interest Expense (Income), Net - Net Operating, Total [SINN], further delineated into:
 - Interest Expense, Net – Operating [SIEO], further broken down into:
 - Interest Expense – Operating [EIEX]
 - Interest Capitalized – Operating [ECAP]
 - Interest/Investment Income – Operating [SIIO], further broken down into:
 - Interest Income – Operating [EIIN]
 - Investment Income – Operating [EINV]

- Interest Expense (Income) – Net Operating [EINN]
- Unusual Expense (Income) [SUIE], further delineated into:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Loss (Gain) on Sale of Assets – Operating [EGLA]
 - Other Unusual Expense (Income) [EUIE]
- Property & Other Taxes [EPOT]
- Unrealized Losses (Gains) [EUGL] (used historically)
- Minimum Pension Liabilities Adjustment [EAML] (used historically)
- Foreign Currency Adjustment [EFCA] (used historically)

Other Operating Expense [EOOE] is used for items reported in the operating section of the income statement, or for items that are operating in nature reported in the single-step (total income/total expense) income statement format.

Other Operating Expense [EOOE] includes:

- Write-ups of provisions reported in the operating section, or in the single-step format of the income statement
- Accretion of pension/post-employment provisions and long-term asset retirement obligations, reported in the operating section or in the single-step format of the income statement
- Amortization of deferred charges capitalized on the balance sheet, other than classified as tangible/intangible assets or deferred financial costs, reported outside of the cost of goods sold in the operating section or in the single-step format of the income statement
- Mine decommissioning and rehabilitation costs reported outside of the cost of goods sold

Other Operating Expense [EOOE] excludes:

- Other net operating expenses, representing a combination of income and costs (classified as Other, Net [EONT])
- Net changes in operating provisions (classified as Other, Net [EONT])
- Changes in provisions reported in the non-operating section (classified as Non-Operating Income/Expense [NONT])
- Variable costs directly related to the value of goods and services sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred charges reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Equipment lease or rental expense/occupancy expenses/rental expenses/office rental expenses in retail and restaurants (classified as Cost of Revenue [ECOR])

- Property taxes, license fees, sales tax, value-added tax (VAT) and other excise tax payments, reported by a utility company within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT])
- Labor costs reported outside of the cost of goods sold (classified as Labor & Related Expense [ELAR])
- Labor costs reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies (classified as Cost of Revenue [ECOR])
- Advisory and management fees for externally managed investment companies (classified as Cost of Revenue [ECOR])
- Mine decommissioning and rehabilitation costs reported within the cost of goods sold (classified as Cost of Revenue [ECOR])

Definition revised August 2015

| Other, Net | EONT |
|------------------------|------------------------|
| COA Code | EONT |
| Eikon for Office Field | TR.OtherExpenseNet |
| Eikon for Office Label | Other, Net - Operating |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial |
| Data Type | Income/Expense |

Other, Net [EONT] represents net operating income and expenses, other than the cost of goods or services sold, selling, general and administrative expenses, depreciation/amortization, net operating investment income, or other net items covered in one of specific codes used for operating items.

Other, Net [EONT] is used for items reported in the operating section of the income statement, or for items that are operating in nature reported in the single-step (total income/total expense) income statement format. It represents concepts other than the following:

- Cost of Revenue, Total [SCOR], further delineated into:
 - Cost of Revenue [ECOR]
 - Excise Taxes Payments [EEXT]
 - Purchased Power [EPPR]
 - Fuel Purchased for Resale [EFPR]
- Fuel Expense [EFEX]
- Operations & Maintenance [EDOE]
- Losses, Benefits, and Adjustments, Total [SLBA], further delineated into:
 - Losses, Benefits, and Adjustments [ELBA]

- Underwriting & Commissions [EUAC]
- Reinsurance - Expense [ERII]
- Amortization of Policy Acquisition Costs [EPAC]
- Selling/General/Administrative Expenses, Total [SSGA], further delineated into:
 - Selling/General/Administrative Expense [ESGA]
 - Labor & Related Expense [ELAR]
 - Advertising Expense [EADV]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR], further delineated into:
 - Depreciation [EDEP]
 - Amortization of Intangibles [EAMI]
 - Amortization of Acquisition Costs [EAMA]
- Interest Expense (Income), Net - Net Operating, Total [SINN], further delineated into:
 - Interest Expense, Net – Operating [SIEO], further broken down into:
 - Interest Expense – Operating [EIEX]
 - Interest Capitalized – Operating [ECAP]
 - Interest/Investment Income – Operating [SIIO], further broken down into:
 - Interest Income – Operating [EIIN]
 - Investment Income – Operating [EINV]
 - Interest Expense (Income) – Net Operating [EINN]
- Unusual Expense (Income) [SUIE], further delineated into:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Loss (Gain) on Sale of Assets – Operating [EGLA]
 - Other Unusual Expense (Income) [EUIE]
- Other Operating Expense [EOOE]

Other, Net [EONT] includes:

- Net changes in operating provisions and provision write-offs

Other, Net [EONT] excludes:

- Operating provision write-ups (classified as Other Operating Expense [EOOE])
- Changes in provisions reported in the non-operating section (classified as Non-Operating Income/Expense [NONT])

- Accretion of pension/post-employment provisions and long-term asset retirement obligations, reported in the operating section or in the single-step format of the income statement (classified as Other Operating Expense [EOOE])
- Amortization of deferred charges reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred charges capitalized on the balance sheet, other than classified as tangible/intangible assets or as deferred financial costs, reported outside of the cost of goods sold in the operating section or in the single-step format of the income statement (classified as Other Operating Expense [EOOE])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Property taxes, license fees, sales tax, value-added tax (VAT) and other excise tax payments, reported by a utility company within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT])
- Labor costs reported outside of the cost of goods sold (classified as Labor & Related Expense [ELAR])
- Labor costs reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies (classified as Cost of Revenue [ECOR])

Definition revised August 2015

Other Operating Expenses, Total

SOOE

| | |
|------------------------|---------------------------------|
| COA Code | SOOE |
| Eikon for Office Field | TR.OtherOperExpensesTtl |
| Eikon for Office Label | Other Operating Expenses, Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Other Operating Expenses, Total [SOOE] represents the sum of:

- Minimum Pension Liability Adjustment [EAML]
- Unrealized Losses (Gains) [EUGL]
- Property & Other Taxes [EPOT]
- Other Operating Expense [EOOE]
- Other, Net [EONT]

Definition revised April 2009

Total Operating Expense**ETOE**

| | |
|------------------------|--------------------------------|
| COA Code | ETOE |
| Eikon for Office Field | TR.TotalOperatingExpense |
| Eikon for Office Label | Total Operating Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Total Operating Expense [ETOE] represents total expenses that are operating in nature, including variable costs directly related to the volume of sales, indirect operating costs, depreciation or amortization, operating provisions and other expenses incurred from operating activities.

Depending on the format of the income statement, Total Operating Expense [ETOE] includes the following:

- When a company uses the functional method (cost by function), or the cost summary method (cost by type, cost by nature), Total Operating Expense [ETOE] represents net operating expenses reported below revenues but above the operating profit.
- When a company uses the single-step method (total income/total expense), Total Operating Expense [ETOE] represents the portion of total expenses that are operating in nature, i.e. costs that are directly related to the volume of sales, fixed costs related to operating activities, depreciation and amortization, operating provisions, and other expenses incurred from operating activities. Total Operating Expense [ETOE] excludes costs which Thomson Reuters classifies as non-operating in nature.

Costs which Thomson Reuters classifies as operating in nature, updated in the operating section for companies reporting in the single-step income statement format, include the following:

- Variable production costs directly related to the volume of sales
- General, selling and administrative expenses
- Depreciation and amortization
- Amortization of deferred expenses capitalized on the balance sheet, other than deferred financial expenses
- Interest costs or net interest costs, arising from operating activities
- Interest costs arising from operating activities
- Changes in operating provisions
- Non-recurring/one-off/unusual charges (other than a loss on the sale of fixed assets) – such as impairment charges, restructuring costs, non-recurring litigation charges or other non-recurring losses
- Revaluation of biological assets
- Non-recurring/one-off charges arising from the revaluation of assets
- Fees payable by externally managed investment companies
- Any other expenses related to operating activities

Costs which Thomson Reuters classifies as non-operating in nature, updated in the non-operating section for companies reporting in the single-step income statement format, include the following:

- Non-recurring/one-off loss on the sale of fixed assets
- Amortization of deferred financial expenses capitalized on the balance sheet
- Interest costs or net interest costs, arising from non-operating activities
- Net investment losses which do not form part of a company's core operations or investment activities
- Other non-operating expenses or net non-operating expenses

Total Operating Expense [ETOE] also includes one-off/non-recurring/unusual/extraordinary losses and gains reported above income before taxes. If such items are reported within revenues, or within the non-operating section, they are moved by Thomson Reuters to the operating section.

The only item that is not moved to net operating expenses is a gain or loss on the sale of assets presented in the non-operating section (classified as Gain (Loss) on Sale of Assets [NGLA]).

The above rule may occasionally result in a discrepancy between total operating costs sourced from the annual report and the sum of total operating costs from all interim reports for the same fiscal year. Such discrepancy is caused by the lower granularity level of interim statements. For example, a company may present a non-recurring loss within other non-operating expenses. In the annual statement, the item will be excluded from the non-operating section and shown within Total Operating Expense [ETOE]. However, in the interim documents the company may present no break-out of other non-operating expenses. As a result, the non-recurring expense will remain within the non-operating section, because it is not possible to separate it from other costs.

Total Operating Expense [ETOE] is calculated as the sum of the following items:

For Industrial companies:

- Cost of Revenue, Total [SCOR]
- Selling/General/Administrative Expenses, Total [SSGA]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses, Total [SOOE]

For Utility companies:

- Cost of Revenue, Total [SCOR]
- Selling/General/Administrative Expenses, Total [SSGA]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses [SOOE]
- Fuel Expense [EFEX]

- Operations & Maintenance [EDOE]

For Insurance companies:

- Losses, Benefits, and Adjustments, Total [SLBA]
- Amortization of Policy Acquisition Costs [EPAC]
- Selling/General/Administrative Expenses, Total [SSGA]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses, Total [SOOE]

Total Operating Expense [ETOE] includes:

- Net investment losses or income disclosed in the operating section, in the functional or cost-by-nature income statement formats

Total Operating Expense [ETOE] excludes:

- Net investment income or losses disclosed in the revenue section, or forming part of a company's core operations or investment activities (classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] and Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template)
- Net investment income or losses disclosed in the non-operating section, or not forming part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

Operating Income

SOPI

| | |
|------------------------|--------------------------------|
| COA Code | SOPI |
| Eikon for Office Field | TR.OperatingIncome |
| Eikon for Office Label | Operating Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income |

Operating Income [SOPI] represents total revenues from all of a company's operating activities, after deducting any sales adjustments and excise taxes, reduced by total expenses that are operating in nature, such as variable costs directly related to the volume of sales, indirect operating costs, depreciation or amortization, operating provisions and other expenses incurred from operating activities. Operating income is commonly referred to as earnings before interest and taxes (EBIT).

Operating Income [SOPI] is calculated for Industrial, Utility and Insurance companies, as:

- Total Revenue [RTLR]

- less Total Operating Expense [ETOE]

Depending on the format of the income statement, Operating Income [SOPI] includes the following:

- When a company uses the functional method (cost by function), or the cost summary method (cost by type, cost by nature), Operating Income [SOPI] represents all items presented as revenues, reduced by net operating expenses, reported above the operating profit.
- When a company uses the single-step method (total income/total expense), Operating Income [SOPI] represents the portion of total income that is operating in nature, reduced by the portion of total expenses that are operating in nature, such as costs that are directly related to the volume of sales, fixed costs related to operating activities, depreciation and amortization, operating provisions, and other expenses incurred from operating activities. Operating Income [SOPI] excludes the portion of income and costs which Thomson Reuters classifies as non-operating in nature.

For companies reporting in the single-step income statement format, the following items are treated by Thomson Reuters as operating and non-operating:

- Income classified as operating in nature, updated in the revenue section, includes:
 - Gross sales, reduces by sales allowances and excise taxes
 - Written premiums, adjusted by the value of unearned premiums and premiums ceded – for insurance companies
 - Net investment income or losses which form part of a company's core operations or investment activities
 - Other income arising from operating activities
- Income classified as operating in nature, updated in the operating expense section, includes non-recurring/one-off/unusual gains (other than gains on the sale of fixed assets) – such as a reversal of impairment charges, the recognition of negative goodwill, or other non-recurring income.
- Income classified as non-operating in nature, updated in the non-operating section, includes:
 - Gain on the sale of fixed assets
 - Equity in the earnings of affiliates, associates or joint ventures
 - Net investment income or losses which do not form part of a company's core operations or investment activities
 - Other non-operating income or net non-operating income
- Costs classified as operating in nature, updated in the operating expense section, include:
 - Variable production costs directly related to the volume of sales
 - General, selling and administrative expenses
 - Depreciation and amortization
 - Amortization of deferred expenses capitalized on the balance sheet, other than deferred financial expenses
 - Interest costs or net interest costs, arising from operating activities
 - Interest costs arising from operating activities
 - Changes in operating provisions
 - Non-recurring/one-off/unusual charges (other than a loss on the sale of fixed assets) – such as impairment charges, restructuring costs, non-recurring litigation charges or other non-recurring losses

- Revaluation of biological assets
- Non-recurring/one-off charges arising from the revaluation of assets
- Fees payable by externally managed investment companies
- Any other expenses related to operating activities
- Costs classified as non-operating in nature, updated in the non-operating section, include:
 - Non-recurring/one-off loss on the sale of fixed assets
 - Amortization of deferred financial expenses capitalized on the balance sheet
 - Interest costs or net interest costs, arising from non-operating activities
 - Net investment losses which do not form part of a company's core operations or investment activities
 - Other non-operating expenses or net non-operating expenses

Definition revised August 2015

Non-Operating Income and Expenses

Interest Expense, Non-Operating

NIEN

| | |
|------------------------|----------------------------------|
| COA Code | NIEN |
| Eikon for Office Field | TR.InterestExpenseNonOperating |
| Eikon for Office Label | Interest Expense - Non-Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense |

Interest Expense, Non-Operating [NIEN] represents interest expense on debt of non-financial service companies, including insurance companies. The interest expense may be actually paid or imputed on financing transactions. Interest Expense, Non-Operating [NIEN] is always a negative figure.

Interest Expense, Non-Operating [NIEN] includes:

- Financing costs
- Bank charges
- Amortization of debt discounts/premiums, debt issuance expenses

Interest Expense, Non-Operating [NIEN] excludes:

- Interest expense of non-banking financial service companies (classified as Cost of Revenue [ECOR])
- Interest expense, net of interest income for non-financial service companies (classified as Interest Income (Expense), Net Non-Operating [NINN])

Definition revised November 2003

Interest Capitalized, Non-Operating

NCIN

| | |
|------------------------|--------------------------------------|
| COA Code | NCIN |
| Eikon for Office Field | TR.InterestCapitalizedNonOperating |
| Eikon for Office Label | Interest Capitalized - Non-Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1997 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Interest Capitalized, Non-Operating [NCIN] represents interest charges deferred to the company's property, plant and equipment account, amortized over the life of the related assets. It is reported in the non-operating section of the company's income statement.

Interest Capitalized, Non-Operating [NCIN] includes:

- Allowance for funds used during construction (AFUDC) – Borrowed Funds

Definition revised June 2003

Interest Expense, Net Non-Operating

SIEN

| | |
|------------------------|-------------------------------------|
| COA Code | SIEN |
| Eikon for Office Field | TR.IntExpenseNetNonOper |
| Eikon for Office Label | Interest Expense, Net Non-Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Interest Expense, Net Non-Operating [SIEN] represents Interest Expense, Non-Operating [NIEN], reduced by Interest Capitalized, Non-Operating [NCIN], and is usually a negative value.

Definition revised June 2003

Interest Income, Non-Operating

NIIN

| | |
|------------------------|---------------------------------|
| COA Code | NIIN |
| Eikon for Office Field | TR.InterestIncomeNonOperating |
| Eikon for Office Label | Interest Income - Non-Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income |

Interest Income, Non-Operating [NIIN] represents non-operating interest income, which is generated from non-operating investment securities such as certificates of deposit or bonds for non-financial service companies.

Interest Income, Non-Operating [NIIN] excludes:

- Allowance for equity funds used during construction (AFUDC – Equity Fund) (classified as Allowance for Funds Used During Construction [NAFC])
- Dividend Income (classified as Investment Income, Non-Operating [NINV])

- Gains/losses on sale of investment securities, generally for marketable securities available for sale (classified as Investment Income, Non-Operating [NINV])

Definition revised June 2003

Investment Income, Non-Operating

NINV

| | |
|------------------------|-----------------------------------|
| COA Code | NINV |
| Eikon for Office Field | TR.InvestmentIncomeNonOperating |
| Eikon for Office Label | Investment Income - Non-Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income |

Investment Income, Non-Operating [NINV] represents income or losses, other than interest, from investment securities. Such income may include dividend income, gain/loss on sale of investment securities, unrealized investment income or loss, equity earnings in affiliates, unconsolidated subsidiaries or joint ventures (before taxes), or any other net investment income.

Investment Income – Non-Operating [NINV] is used for items disclosed in the non-operating section of the income statement, or for items which do not form part of a company's core operations or investment activities.

The item is collected as a positive figure (for income) or as a negative figure (for costs and losses).

Investment Income, Non-Operating [NINV] includes:

- Equity earnings/losses on affiliates, unconsolidated subsidiaries, partnerships, or joint ventures (before income taxes)
- Minority interest (gains or losses arising from minority stakes held by the company in other businesses)
- Dividend income
- Gains/losses on the sale or revaluation of investment securities, generally for marketable securities available for sale
- Gains/losses on the sale of equity stakes treated as investments held for sale or revaluation
- Foreign currency gains/losses
- Depreciation of investment properties disclosed in the non-operating section, or in the single-step format of the income statement

Investment Income, Non-Operating [NINV] excludes:

- Net investment income or losses disclosed in the revenue section, or forming part of a company's core operations or investment activities (classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] and Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template)
- Net investment losses or income disclosed in the operating section, in the functional or cost-by-nature income statement formats (classified as Investment Income – Operating [EINV])

- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates, Supplemental [CEIA])
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])
- Earnings allocated to joint venture partners when the full consolidation method is applied to joint venture projects (classified as Minority Interest [CMIN] – for the portion reported below income before taxes; or as Minority Interest, Supplemental [VMIN] – for the sum of all items regardless of their position in the income statement)
- Minority interest (minority shareholders' share in the earnings of the company's subsidiaries that are not fully consolidated; classified as Minority Interest [CMIN] – for the portion reported below income before taxes; or as Minority Interest, Supplemental [VMIN] – for the sum of all items regardless of their position in the income statement)
- Interest income and costs reported in the operating section (classified as Interest Income – Operating [EIIN], Interest Expense – Operating [EIEX] or Interest Expense (Income) - Net Operating [EINN])
- Interest income reported in the non-operating section of the income statement, or in the single-step (total income/total expense) income statement format (classified as Interest Income – Non-Operating [NIIN], Interest Expense - Non-Operating [NIEN] or Interest Income(Exp), Net Non-Operating [NINN])
- Gains/losses on the sale of group businesses, such as consolidated and unconsolidated subsidiaries, affiliates, associates, joint ventures, or other minority stakes in group companies (classified as Gain (Loss) on Sale of Assets [NGLA])
- Gain/loss on the sale of assets other than goods for sale, investment securities or hedging instruments (classified as Gain (Loss) on Sale of Assets [NGLA])
- Gain/loss on the sale of discontinued operations, if reported above income before taxes (classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement)
- Gain/loss on the sale of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Depreciation of investment properties disclosed within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets (classified as Depreciation [EDEP])
- Allowance for equity funds used during construction (classified as Allowance for Funds Used During Construction [NAFC])

Definition revised August 2015

Interest/Investment Income, Non-Operating**SIIN**

| | |
|------------------------|--|
| COA Code | SIIN |
| Eikon for Office Field | TR.IntInvmtIncNonOper |
| Eikon for Office Label | Interest/Invest Income - Non-Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income |

Interest/Investment Income, Non-Operating [SIIN] represents the sum of:

- Interest Income, Non-Operating [NIIN]
- Investment Income, Non-Operating [NINV]

Definition revised June 2003

Interest Income (Expense), Net Non-Operating**NINN**

| | |
|------------------------|--|
| COA Code | NINN |
| Eikon for Office Field | TR.InterestIncomeNetNonOperating |
| Eikon for Office Label | Interest Income (Exp), Net Non-Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense |

Interest Income (Expense), Net Non-Operating [NINN] represents the net interest income (expense) reported in the non-operating section by the company, when the company does not delineate between interest income and interest expense incurred.

Interest Income (Expense), Net Non-Operating [NINN] is also used to report the difference between interest income and interest expense in the non-operating section for the standardized financials view, when the company reports interest income and interest expense separately.

Interest Income (Expense), Net Non-Operating [NINN] represents the sum of:

- Interest Expense, Net Non-Operating [SIEN]
- Interest/Investment Income, Non-Operating [SIIN]

Definition revised January 2013

Interest Expense (Income), Net-Non-Operating, Total SNIN

| | |
|------------------------|---|
| COA Code | SNIN |
| Eikon for Office Field | TR.IntIncNetNonOperTtl |
| Eikon for Office Label | Interest Income (Expense), Net-Non-Operating, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense |

Interest Expense (Income), Net- Non-Operating, Total [SNIN] represents the sum of:

- Interest Expense, Net Non-Operating [SIEN]
- Interest/Investment Income, Non-Operating [SIIN]
- Interest Income (Expense), Net Non-Operating [NINN]

Definition revised July 2011

Gain (Loss) on Sale of Assets NGLA

| | |
|------------------------|--------------------------------|
| COA Code | NGLA |
| Eikon for Office Field | TR.GainOnSaleofAssets |
| Eikon for Office Label | Gain (Loss) on Sale of Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense |

Gain (Loss) on Sale of Assets [NGLA] represents gains/losses on sale of fixed assets that have been used for operations. Gain (Loss) on Sale of Assets [NGLA] also represents gains/losses on the sale of stakes in group companies.

Gain (Loss) on Sale of Assets [NGLA] is used for items reported in the non-operating section of the income statement, or in the single-step (total income/total expense) format of the income statement.

In rare scenarios, a company may present the value of gains and losses on the sale of assets which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of gains and losses on asset sale, which has not been shown by Thomson Reuters on the face, is collected in a footnote – (Gain) Loss on Sale of Assets, Supplemental [VGLA].

Gain (Loss) on Sale of Assets [NGLA] includes:

- Sale of group businesses, such as consolidated and unconsolidated subsidiaries, affiliates, associates, joint ventures, or other minority stakes in group companies
- Sale of a business division
- Gain or loss on the disposal of discontinued operations, if reported above income before taxes
- Disposal of assets (other than goods for sale, investment securities or hedging instruments)
- Sale of intangibles
- Sale of property/equipment
- Gains/losses arising from an exchange or abandonment of fixed assets
- Gain/loss on the sale of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible assets

Gain (Loss) on Sale of Assets [NGLA] excludes:

- Gains or losses on the sale of fixed assets, reported in the operating section (classified as Loss (Gain) on Sale of Assets – Operating [EGLA])
- The remaining portion of gains or losses on the sale of fixed assets, which has not been shown by Thomson Reuters on the face of the income statement (classified as (Gain) Loss on Sale of Assets, Supplemental [VGLA])
- Gain or loss on the disposal of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Other extraordinary items reported after taxes (classified as Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])
- Gain/loss on the sale of investment securities, including equity stakes treated as investments held for sale or revaluation (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV] for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV] for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of hedging instruments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV] for items reported in the non-operating section or in the single-step income statement format)

Definition revised August 2015

Allowance for Funds Used During Construction

NAFC

| | |
|------------------------|--|
| COA Code | NAFC |
| Eikon for Office Field | TR.AllowanceForFundsUsedDuringConst |
| Eikon for Office Label | Allowance for Funds Used During Const. |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|------------|
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Expense |

Allowance for Funds Used During Construction [NAFC] represents imputed investment income from equity funds that are employed for power plant construction for utility companies.

Utility companies are allowed to include imputed capital costs, including their own capital resources in the U.S. Such imputed capital costs are called Allowance for Funds Used During Construction (AFUDC), which is a part of the basis for rate regulations by States.

Allowance for Funds Used During Construction [NAFC] excludes:

- Allowance for Borrowed Funds Used During Construction (AFUDC – Borrowed Funds classified as Interest Capitalized, Non-Operating [NCIN])

Definition revised June 2003

Foreign Currency Translation Adjustment

NFCA

| | |
|------------------------|--------------------------------|
| COA Code | NFCA |
| Eikon for Office Field | TR.ForeignCurrencyAdjustment |
| Eikon for Office Label | Foreign Currency Adjustment |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1997 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Foreign Currency Translation Adjustment [NFCA] represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company. It is located in the non-operating segment of a company's income statement.

Foreign Currency Translation Adjustment [NFCA] was used historically, but has been discontinued due to changes in accounting standards.

Foreign Currency Translation Adjustment [NFCA] excludes:

- Foreign exchange gains (losses) reported in the operating section of the income statement (classified as Investment Income – Operating [EINV])
- Foreign exchange gains (losses) reported in the non-operating section of the income statement (classified as Investment Income – Non-Operating [NINV])
- Net gains on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by insurers, investment companies, investment banks and other non-bank financial companies, if they form part of a company's core operations or investment activities (classified as Net Sales [RNTS])
- Net gains and losses on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by insurers, investment companies, investment banks and

other non-bank financial companies, if they do not form part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])

- Net gains and losses on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by companies other than insurers, investment companies, investment banks and other non-bank financial companies (classified as Investment Income – Non-Operating [NINV])
- Foreign exchange translation adjustments reported historically in the operating section of the income statement (classified as Foreign Currency Translation Adjustment [FCTA])

Definition revised August 2015

Unrealized Gains (Losses)

NUGL

| | |
|------------------------|--------------------------------|
| COA Code | NUGL |
| Eikon for Office Field | TR.UnrealizedGains |
| Eikon for Office Label | Unrealized Gains (Losses) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1997 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense |

Unrealized Gains (Losses) [NUGL] represents unrealized gains on securities available for sale as a part of comprehensive income according to SFAS 130. It is located in the non-operating segment of a company's income statement.

Unrealized Gains (Losses) [NUGL] was used historically, but has been discontinued due to changes in accounting standards. Any unrealized gains (losses) or fair value adjustments on investment securities reported in the non-operating section are currently classified as Investment Income – Non-Operating [NINV].

Definition revised August 2015

Minimum Pension Liability Adjustment

NAML

| | |
|------------------------|--------------------------------------|
| COA Code | NAML |
| Eikon for Office Field | TR.MinimumPensionLiabilityAdjustment |
| Eikon for Office Label | Minimum Pension Liability Adjustment |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1997 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense |

Minimum Pension Liability Adjustment [NAML] represented gains or losses realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation. The concept was abolished by the introduction of the SFAS 158 pension accounting rule in the United States in 2006.

Definition revised August 2015

Other Non-Operating Income (Expense) NONT

| | |
|------------------------|--------------------------------------|
| COA Code | NONT |
| Eikon for Office Field | TR.OtherNonOperatingIncome |
| Eikon for Office Label | Other Non-Operating Income (Expense) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense |

Other Non-Operating Income (Expense) [NONT] represents any non-operating income or expense item that a company reports before income taxes that would not be classified as any of the following:

- Components of Interest Income (Expense), Net Non-Operating [NINN]
- Gain/Loss Sale of Assets [NGLA]
- Unrealized Gains/Losses [NUGL]
- Minimum Pension Liability Adjustment [NAML]

Other Non-Operating Income (Expense) [NONT] is used for items reported in the non-operating section of the income statement, or for items that are non-operating in nature reported in the single-step (total income/total expense) income statement format.

Other Non-Operating Income (Expense) [NONT] includes:

- Interest accretion to pension and other post-employment provisions (if reported in the non-operating section or in the single-step [total income/total expense] format of the income statement)
- Accretion of asset retirement obligations related to the closure and decommissioning of a mine, environmental remediation or nuclear waste disposal, reported in the non-operating section or in the single-step (total income/total expense) format of the income statement
- Changes in provisions reported in the non-operating section

Other Non-Operating Income (Expense) [NONT] excludes:

- Acquisition costs/expenses [EUIE]
- Restructuring charges/reorganization expenses [ERES]
- Gain/losses/expenses on contract settlement/termination [EUIE]
- Gains/losses/expenses for debt conversion/modification/refinancing [EUIE]

- Accretion of pension/post-employment provisions and long-term asset retirement obligations, reported in the operating section (classified as Other Operating Expense [EOOE])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)

Definition revised August 2015

| Other, Net | SONT |
|------------------------|--------------------------------|
| COA Code | SONT |
| Eikon for Office Field | TR.OtherIncomeNet |
| Eikon for Office Label | Other, Net - Non-Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense |

Other, Net [SONT] represents the sum of:

- Unrealized Gains (Losses) [NUGL]
- Minimum Pension Liability Adjustment [NAML]
- Other Non-Operating Income (Expense) [NONT]

Definition revised May 2005

Non-Interest Bank Income and Expenses

| Fees and Commissions from Operations | | NFAC |
|---|-------------------------------------|-------------|
| COA Code | NFAC | |
| Eikon for Office Field | TR.FeesAndCommissionsFromOperations | |
| Eikon for Office Label | Fees & Commissions from Operations | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1996 | |
| Quarterly History | Since 1998 | |
| COA Type | Bank | |
| Data Type | Income | |

Fees & Commissions from Operations [NFAC] represents fees and commissions earned from commercial banking operations. Although the primary source of income for commercial banks is interest income from loans to customers, they also generate income from money transferring fees, late fees, check clearing fees, and other fees and commissions.

Fees & Commissions from Operations [NFAC] includes:

- Fees & Commissions from Operations, Net

Fees & Commissions from Operations [NFAC] excludes:

- Fees & Commissions from Operations Expense [NOEX]
- Fees from securities activities (classified as Commissions/Fees From Securities Activities [NSAC])

Definition revised May 2012

| Commissions/Fees from Securities Activities | | NSAC |
|--|--|-------------|
| COA Code | NSAC | |
| Eikon for Office Field | TR.CommFeesFromSecuritiesActivities | |
| Eikon for Office Label | Commission/Fees from Securities Activities | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1996 | |
| Quarterly History | Since 1998 | |
| COA Type | Bank | |
| Data Type | Income | |

Commissions/Fees from Securities Activities [NSAC] represent commissions and fees earned from security financing activities. Although providing loans to customers is the main activity, commercial banks often participate in asset management, investment banking, debt syndication and similar activities.

Commissions/Fees from Securities Activities [NSAC] include:

- Brokerage commissions/fees
- Asset management fees
- Trust fees
- Commissions/fees on trading securities

Commissions/Fees from Securities Activities [NSAC] exclude:

- Gain on sale of securities (classified as Investment Securities Gains [NSGL])
- Loss on sale of securities (classified as Investment Securities Losses [NSLL])
- Trading account profit (classified as Dealer Trading Account Profit [NDTA])
- Trading account loss (classified as Dealer Trading Account Loss [NDTL])

Definition revised June 2003

Insurance Commissions, Fees and Premiums

NICF

| | |
|------------------------|--|
| COA Code | NICF |
| Eikon for Office Field | TR.InsuranceCommissionsFeesAndPremiums |
| Eikon for Office Label | Insurance Commissions, Fees & Premiums |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Insurance Commissions, Fees & Premiums [NICF] represents commissions, fees and premiums earned from taking or brokering insurance policy subscriptions. Insurance Commissions, Fees & Premiums [NICF] is used only by banks that are involved in insurance as a secondary business activity.

Insurance Commissions, Fees & Premiums [NICF] includes:

- FDIC (Federal Deposit Insurance Corporation) Premiums received on behalf of depositors, which are transferred to FDIC

Insurance Commissions, Fees & Premiums [NICF] excludes:

- Commissions and fees other than those related to the insurance policy-taking businesses (classified as Other Non-Operating Income/Expense [NONT])

Definition revised June 2003

Credit Card Fees**NCCF**

| | |
|------------------------|-------------------|
| COA Code | NCCF |
| Eikon for Office Field | TR.CreditCardFees |
| Eikon for Office Label | Credit Card Fees |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Credit Card Fees [NCCF] represents fees earned from credit card services for banks. Many banks issue credit cards and provide consumer loans to their customers. Fees are earned from processing credit card transactions and interest income from loans to customers. Credit cards are also issued by credit card companies. Fees earned from these cards are classified as Credit Card Fees [NCCF].

Although debit cards issued in relation to checking accounts are different from credit cards, differentiation of the two may not be practical, and fees earned in relation to both debit and credit cards may be classified as Credit Card Fees [NCCF].

Definition revised June 2003

Fees For Other Customer Services**NOCS**

| | |
|------------------------|----------------------------------|
| COA Code | NOCS |
| Eikon for Office Field | TR.FeesForOtherCustomerServices |
| Eikon for Office Label | Fees for Other Customer Services |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Fees for Other Customer Services [NOCS] represents fees earned from customer services other than the following:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]

Fees for Other Customer Services [NOCS] includes:

- Consulting fees

- Lock box fees
- Other (unidentified) service fees earned from customers

Definition revised June 2003

Real Estate Operation Gain

NREG

| | |
|------------------------|----------------------------|
| COA Code | NREG |
| Eikon for Office Field | TR.RealEstateOperationGain |
| Eikon for Office Label | Real Estate Operation Gain |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Real Estate Operation Gain [NREG] represents income related to properties repossessed or foreclosed by banks (Other Real Estate Owned).

Real Estate Operation Gain [NREG] includes:

- Rental income from repossessed or foreclosed properties (Other Real Estate Owned)
- Gain on the sale of repossessed or foreclosed properties (Other Real Estate Owned)

Real Estate Operation Gain [NREG] excludes:

- Gain on the sale of properties held for own use (classified as Other Unusual Income [NUII])
- Interest income on mortgage loans (classified as Interest & Fees on Loans [RFLI])

Definition revised August 2015

Dealer Trading Account Profit

NDTA

| | |
|------------------------|-------------------------------|
| COA Code | NDTA |
| Eikon for Office Field | TR.DealerTradingAccountProfit |
| Eikon for Office Label | Dealer Trading Account Profit |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Dealer Trading Account Profit [NDTA] represents profits on trading securities when a bank is engaged in securities brokerage services through its subsidiaries. Trading securities may include derivative securities, government securities, fixed income securities, and equity securities.

Dealer Trading Account Profit [NDTA] includes:

- Income/profits from trading securities

Dealer Trading Account Profit [NDTA] excludes:

- Securities brokerage fees (classified as Commissions/Fees From Securities Activities [NSAC])

Definition revised June 2003

Investment Securities Gains

NSGL

| | |
|------------------------|------------------------------|
| COA Code | NSGL |
| Eikon for Office Field | TR.InvestmentSecuritiesGains |
| Eikon for Office Label | Investment Securities Gains |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Investment Securities Gains [NSGL] represents gains on the sale of investment securities. A commercial bank may be restricted to investing in certain types of securities, but subsidiaries of the bank may be in many different businesses, including investment banking and brokerages.

Investment Securities Gains [NSGL] includes:

- Gains (may be net of loss) on the sale of securities investment (equity and fixed income securities)

Investment Securities Gains [NSGL] excludes:

- Trading account gain (classified as Dealer Trading Account Profit [NDTA])
- Fees earned from securities trading (classified as Commissions/Fees From Securities Trading [NSAC])

Definition revised June 2003

Foreign Currency Gains

NFCI

| | |
|------------------------|-------------------------|
| COA Code | NFCI |
| Eikon for Office Field | TR.ForeignCurrencyGains |
| Eikon for Office Label | Foreign Currency Gains |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Foreign Currency Gains [NFCI] represents gains on trading foreign currencies. Foreign Currency Gains [NFCI], which is treated as operating revenue for financial service companies, is differentiated from Foreign Currency (Translation) Adjustments as a part of comprehensive income.

Foreign Currency Adjustment represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company.

Foreign Currency Gains [NFCI] excludes:

- Foreign currency translation gains (classified as Other Unusual Income [NUII])

Definition revised May 2005

Unrealized Gains

NUGG

| | |
|------------------------|-------------------------|
| COA Code | NUGG |
| Eikon for Office Field | TR.UnrealizedGainsBanks |
| Eikon for Office Label | Unrealized Gains |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Unrealized Gains [NUGG] represents unrealized gains on the fair value change of securities available-for-sale.

Unrealized Gains [NUGG] includes:

- Paper gains on securities

Unrealized Gains [NUGG] excludes:

- Dividends from investments in affiliates, subsidiaries, joint ventures, partnerships (classified as Investment Income [NINV])

Definition revised August 2015

Minimum Pension Liability Gain

NPLG

| | |
|------------------------|--------------------------------|
| COA Code | NPLG |
| Eikon for Office Field | TR.MinimumPensionLiabilityGain |
| Eikon for Office Label | Minimum Pension Liability Gain |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |

Data Type Income

Minimum Pension Liability Gain [NPLG] represents gains realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the un-funded accumulated benefit obligation. Such adjustment is defined as a part of comprehensive income, according to SFAS 130.

Definition revised June 2003

Other Unusual Income

NUII

| | |
|------------------------|-----------------------|
| COA Code | NUII |
| Eikon for Office Field | TR.OtherUnusualIncome |
| Eikon for Office Label | Other Unusual Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Other Unusual Income [NUII] represents non-recurring/special/unusual/one-off gains reported by banks.

In rare scenarios, a company may present the value of non-recurring gains which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of unusual income, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Other Unusual Expense (Income), Supplemental [VUIE].

Other Unusual Income [NUII] includes:

- The reversal of the impairment/write-off of assets for sale and use
- Gain on the sale of assets/branches/divisions/subsidiaries
- Negative goodwill recognized

Other Unusual Income [NUII] excludes:

- The remaining portion of other non-recurring gains reported above income taxes, which has not been shown by Thomson Reuters on the face of the income statement (classified as Other Unusual Expense (Income), Supplemental [VUIE])
- Unrealized gains on the fair value change of securities available-for-sale (classified as Unrealized Gains [NUGG])
- Foreign currency translation gain (classified as Foreign Currency Gains [NFCI])
- Extraordinary items reported after income taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Other Revenue**NORU**

| | |
|------------------------|----------------------|
| COA Code | NORU |
| Eikon for Office Field | TR.OtherRevenueBanks |
| Eikon for Office Label | Other Revenue |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income |

Other Revenue [NORU] represents non-interest operating income from banking other than following items:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]
- Real Estate Operation Gain [NREG]
- Dealer Trading Account Profit [NDTA]
- Investment Securities Gains [NSGL]
- Foreign Currency Gains [NFCI]

Other Revenue [NORU] includes:

- Fees for data processing
- Gain on sale of loans/mortgage loans
- Gain on sale of foreclosed real estate
- Equity earnings in affiliates/unconsolidated subsidiaries/joint ventures/partnerships

Other Revenue [NORU] excludes:

- Fees and commissions from brokerage services (classified as Commissions/Fees From Securities Activities [NSAC])
- Gains on dealing derivative securities (classified as Dealer Trading Account Profit [NDTA])
- Gain/loss on sale of assets/branches/divisions/subsidiaries (classified as Other Unusual Income [NUII])

Definition revised January 2012

Non-Interest Income – Bank**SNII/NTNI**

| | |
|------------------------|--------------------------|
| COA Code | SNII/NTNI |
| Eikon for Office Field | TR.NonInterestIncomeBank |

Eikon for Office Label Non-Interest Income, Bank

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Income

Non-Interest Income – Bank [SNII/NTNI] represents the sum of:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICEF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]
- Real Estate Operation Gain [NREG]
- Dealer Trading Account Profit [NDTA]
- Investment Securities Gains [NSGL]
- Foreign Currency Gains [NFCI]
- Unrealized Gains [NUGG]
- Minimum Pension Liability Gain [NPLG]
- Other Unusual Income [NUII]
- Other Revenue [NORU]

Definition revised June 2003

Labor & Related Expenses

NLAR

COA Code NLAR

Eikon for Office Field TR.LaborRelatedExpense

Eikon for Office Label Labor And Related Expense

Units Millions

Polarity Positive

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Labor & Related Expenses [NLAR] consists of expenses paid to employees of a bank in the form of salaries, wages, fees, benefits or any other form of compensation.

Labor & Related Expenses [NLAR] includes:

- Payroll/Salary/Benefits
- Directors' fees, compensation to officers
- Bonus/stock-based compensation to employees
- Pension benefits, post-retirement benefits
- Profit sharing, stock option costs
- Retirement payment expenses
- Severance costs in the usual course of business
- Commissions to sales staff
- Contracted labor expenses
- ESOP contribution
- Payroll taxes and social security levies

Labor & Related Expenses [NLAR] excludes:

- Expenses paid to auditors and outsourced consultants (classified as Other Expense [NOEX])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [NRES])
- Amortization of deferred compensation to employees and deferred stock-based compensation (classified as Other Expense [NOEX])

Definition revised August 2015

Depreciation Expense

NDEP

| | |
|------------------------|------------------------|
| COA Code | NDEP |
| Eikon for Office Field | TR.DepreciationExpense |
| Eikon for Office Label | Depreciation Expense |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense |

Depreciation Expense [NDEP] represents depreciation expenses of tangible fixed assets of a bank.

Depreciation Expense [NDEP] may include amortization expense, when the company does not distinguish it from depreciation of tangible fixed assets.

Depreciation Expense [NDEP] represents the cost reported on the face of the income statement, or in notes to the income statement. In case the full value of the depreciation cannot be disclosed by Thomson Reuters on the face, it is shown in the supplemental footnote (Depreciation, Supplemental [VDEP]).

Depreciation Expense [NDEP] includes:

- Amortization of intangible fixed assets, if a company combines it with the depreciation of tangible fixed assets
- Depreciation of tangible fixed assets combined with impairment charges, if the latter are not delineated separately
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets
- Depreciation of fixed assets capitalized under long-term finance lease contracts
- Depreciation of capitalized prepaid lease rights classified as tangible assets

Depreciation Expense [NDEP] excludes:

- Depreciation of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Other Expense [NOEX])
- Impairment of tangible fixed assets, delineated separately from depreciation (classified as Other Unusual Expense [NUIE])
- Amortization of intangibles, when separated from the depreciation of tangible fixed assets (classified as Amortization of Intangibles [NAMI])
- Amortization of business acquisition costs or goodwill (classified as Amortization of Acquisition Costs [NAMA])
- Amortization of deferred costs classified as intangible fixed assets (classified as Amortization of Intangibles [NAMI])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest on Other Borrowings [EIOB])
- Amortization of deferred costs other than deferred intangibles and financial charges (classified as Other Expense [NOEX])
- Amortization of capitalized prepaid lease rights which are not treated as tangibles (classified as Amortization of Intangibles [NAMI] – if treated as intangibles; or as Other Expense [NOEX] – if treated as deferred charges unrelated to tangibles and intangibles, or if capitalized as investment properties in standards that treat these properties as investment assets)

Definition revised August 2015

Amortization of Intangibles

NAMI

| | |
|------------------------|--|
| COA Code | NAMI |
| Eikon for Office Field | TR.AmortIntangibles |
| Eikon for Office Label | Amortization of Intangibles, Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense |

Amortization of Intangibles [NAMI] represents systematic charges to expenses over the useful lives of capitalized assets that lack physical existence, other than capitalized acquisition costs (goodwill).

Amortization of Intangibles [NAMI] represents the cost reported on the face of the income statement, or in notes to the income statement. In case the full value of the intangible amortization cannot be disclosed by Thomson Reuters on the face, it is shown in the supplemental footnote (Amortization of Intangibles, Supplemental [VAMI]).

Amortization of Intangibles [NAMI] includes:

- Amortization of assets capitalized on the balance sheet as intangibles, other than goodwill
- Amortization of intangibles combined with impairment charges, if the latter are not delineated separately
- Amortization of goodwill/acquisition costs and other intangibles, if it is presented as a combined value and goodwill amortization is not delineated separately
- Amortization of deferred costs classified as intangible assets
- Amortization of capitalized prepaid lease rights classified as intangible assets

Amortization of Intangibles [NAMI] excludes:

- Amortization of goodwill/acquisition costs, if reported separately from other intangible assets (classified as Amortization of Acquisition Costs [NAMA])
- Impairment or write-off of intangible assets and goodwill/acquisition costs (classified as Other Unusual Expense [NUIE])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest on Other Borrowings [EIOB])
- Amortization of debt discounts (classified as Interest on Other Borrowings [EIOB])
- Amortization of deferred costs classified as tangible fixed assets (classified as Depreciation [NDEP])
- Amortization of deferred costs not included in tangible or intangible assets, other than deferred financial expenses (classified as Other Expense [NOEX])
- Amortization of deferred stock-based compensation, sales commissions, incentive compensation (classified as Other Expense [NOEX])
- Amortization of incorporation/organization expenses (classified as Other Expense [NOEX])
- Depreciation or amortization of capitalized prepaid lease rights which are not treated as intangibles (classified as Depreciation Expense [NDEP] – if treated as tangible assets; or as Other Expense [NOEX] – if treated as deferred charges unrelated to tangibles and intangibles, or if capitalized as investment properties in standards that treat these properties as investment assets)
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Other Unusual Expense [NUIE])
- Negative goodwill recognized (classified as Other Unusual Income [NUII])

Definition revised August 2015

Amortization of Acquisition Costs

NAMA

COA Code

NAMA

| | |
|------------------------|--|
| Eikon for Office Field | TR.AmortizationOfAcquisitionCostsBanks |
| Eikon for Office Label | Amortization of Acquisition Costs |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense |

Amortization of Acquisition Costs [NAMA] represents the value of capitalized company acquisition costs (goodwill) that have been allocated to the current accounting period. Goodwill is the excess of the price paid for the purchase of a business over the fair market value of its identifiable tangible and intangible assets, less liabilities. Amortization of goodwill consists of the periodic reduction of the premium paid in the acquisition over the company's value.

The amortization of goodwill is no longer permitted by the International Financial Reporting Standards (IFRS) and by the U.S. GAAP. However, it is allowed in many local accounting standards.

Amortization of Acquisition Costs [NAMA] represents the cost reported on the face of the income statement, or in notes to the income statement. In case the full value of the goodwill amortization cannot be disclosed by Thomson Reuters on the face, it is shown in the supplemental footnote (Amortization of Acquisition Costs, Supplemental [VAMA]).

Amortization of Acquisition Costs [NAMA] includes:

- Amortization of the excess of the purchase price over the value of acquired companies (amortization of goodwill)
- Amortization of the excess of the value of acquired companies over their purchase price (amortization of negative goodwill)

Amortization of Acquisition Costs [NAMA] excludes:

- Amortization of capitalized R&D costs and other intangibles acquired through a business acquisition, if these assets are still disclosed as intangibles (different than goodwill) on the balance sheet following the acquisition (classified as Amortization of Intangibles [NAMI])
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Other Unusual Expense [NUIE])
- Impairment of goodwill/acquisition costs (classified as Other Unusual Expense [NUIE])
- Negative goodwill recognized (classified as Other Unusual Income [NUII])

Definition revised August 2015

Real Estate Operation Expense

NORE

| | |
|------------------------|-------------------------------|
| COA Code | NORE |
| Eikon for Office Field | TR.RealEstateOperationExpense |
| Eikon for Office Label | Real Estate Operation Expense |
| Units | Millions |

| | |
|-------------------|------------|
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense |

Real Estate Operation Expense [NORE] represents expenses related to properties repossessed or foreclosed by banks (Other Real Estate Owned).

Real Estate Operation Expense [NORE] includes:

- Maintenance costs and other expenses related to repossessed or foreclosed properties (Other Real Estate Owned)
- Gain on the sale of repossessed or foreclosed properties (Other Real Estate Owned)

Real Estate Operation Expense [NORE] excludes:

- Property rental/operating lease expense (classified as Other Expense [NOEX] on the face of income statement and Rental Expense, Supplemental [VRXP] in supplemental footnotes)
- Costs arising from the operating lease of equipment (classified as Other Expense [NOEX] on the face of income statement, and as Rental Expense, Supplemental [VRXP] in supplemental footnotes)
- Interest expense on mortgage loans (classified as Interest on Other Borrowings [EIOB])
- Losses on the sale of real estate for own use (classified as Other Unusual Expense [NUIE])

Definition revised August 2015

Dealer Trading Account Loss

NDTL

| | |
|------------------------|-----------------------------|
| COA Code | NDTL |
| Eikon for Office Field | TR.DealerTradingAccountLoss |
| Eikon for Office Label | Dealer Trading Account Loss |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense |

Dealer Trading Account Loss [NDTL] represents losses on trading securities when a bank is engaged in securities brokerage services through its subsidiaries. Trading securities may include derivative securities, government securities, fixed income securities, and equity securities.

Definition revised June 2003

Investment Securities Losses

NSLL

| | |
|------------------------|-------------------------------|
| COA Code | NSLL |
| Eikon for Office Field | TR.InvestmentSecuritiesLosses |

Eikon for Office Label Investment Securities Losses

Units Millions

Polarity Positive

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Investment Securities Losses [NSLL] represents losses on the sale of investment securities. A commercial bank may be restricted to investing in certain types of securities, but subsidiaries of the bank may be in many different businesses, including investment banking and brokerages.

Investment Securities Losses [NSLL] excludes:

- Trading account loss (classified as Dealer Trading Account Loss [NDTL])

Definition revised June 2003

Foreign Currency Losses

NFCL

COA Code NFCL

Eikon for Office Field TR.ForeignCurrencyLosses

Eikon for Office Label Foreign Currency Losses

Units Millions

Polarity Positive

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Foreign Currency Losses [NFCL] represents losses on the trading of foreign currencies. Foreign Currency Losses [NFCL], as a reduction of operating revenue for financial service companies, is differentiated from Foreign Currency (Translation) Adjustments as a part of comprehensive income.

Foreign Currency Adjustment represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company.

Foreign Currency Losses [NFCL] excludes:

- Foreign currency translation losses (classified as Other Unusual Expense [NUIE])

Definition revised May 2005

Unrealized Losses

NUNL

COA Code NUNL

Eikon for Office Field TR.UnrealizedLossesBanks

Eikon for Office Label Unrealized Losses

| | |
|-------------------|------------|
| Polarity | Positive |
| Units | Millions |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense |

Unrealized Losses [NUNL] represents unrealized losses on the fair value change of securities available-for-sale.

Unrealized Losses [NUNL] excludes:

- Impairment/write-off of financial assets (classified as Other Unusual Expense [NUIE])
- Other-than-temporary investment losses (classified as Other Unusual Expense [NUIE])

Definition revised August 2015

Minimum Pension Liability Loss

NPLL

| | |
|------------------------|--------------------------------|
| COA Code | NPLL |
| Eikon for Office Field | TR.MinimumPensionLiabilityLoss |
| Eikon for Office Label | Minimum Pension Liability Loss |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense |

Minimum Pension Liability Loss [NPLL] represents losses realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation. Such adjustment is defined as a part of comprehensive income, according to SFAS 130.

Definition revised June 2003

Litigation Expense

NLIT

| | |
|------------------------|----------------------|
| COA Code | NLIT |
| Eikon for Office Field | TR.LitigationExpense |
| Eikon for Office Label | Litigation Expense |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |

Data Type Expense

Litigation Expense [NLIT] represents unusual/non-recurring litigation expenses that are not part of the company's day-to-day operating activities, such as litigation settlements, lawsuits, etc. Litigation Expense [NLIT] may include fees for lawyers, as well as settlement charges, but does not include standard business-related lawyers' and court fees.

In rare scenarios, a company may present the value of non-recurring litigation expenses which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of litigation costs, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Litigation Charge, Supplemental [VLIT].

Litigation Expense [NLIT] includes:

- Provisions for litigation

Litigation Expense [NLIT] excludes:

- The remaining portion of non-recurring litigation costs, which has not been shown by Thomson Reuters on the face of the income statement (classified as Litigation Charge, Supplemental [VLIT])
- Auditor's fees, accounting fees, legal fees, consulting fees, and other fees for external professional services (classified as Other Expense [NOEX])
- Court and legal fees payable in the normal course of business (classified as Other Expense [NOEX])
- Extraordinary income or losses resulting from court proceedings, reported after taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Other Unusual Expense

NUIE

COA Code NUIE

Eikon for Office Field TR.OtherUnusualExpenseBanks

Eikon for Office Label Other Unusual Expense

Units Millions

Polarity Positive

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Other Unusual Expense [NUIE] represents non-recurring/special/unusual expenses other than Restructuring Charge [NRES] and Litigation [NLIT].

In rare scenarios, a company may present the value of other non-recurring charges which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of other unusual expenses, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Other Unusual Expense (Income), Supplemental [VUIE].

Other Unusual Expense [NUIE] includes:

- Impairment/write-down of assets (securities, goodwill, etc.)
- Loss on the sale of tangible or intangible fixed assets
- Costs related to the acquisition of group companies

Other Unusual Expense [NUIE] excludes:

- The remaining portion of other non-recurring charges reported above income taxes, which has not been shown by Thomson Reuters on the face of the income statement (classified as Other Unusual Expense (Income), Supplemental [VUIE])
- Restructuring charges and merger-related expenses (classified as Restructuring Charge [NRES])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [NRES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense [NLAR])
- Non-recurring litigation charges (classified as Litigation [NLIT])
- Court and legal fees payable in the normal course of business (classified as Other Expense [NOEX])
- Unrealized losses on the fair value change of securities available-for-sale (classified as Unrealized Losses [NUNL])
- Foreign currency translation loss (classified as Foreign Currency Losses [NFCL])
- Losses on dealing the minimum amount of additional liability necessary for pension liability (classified as Minimum Pension Liability Loss [NPLL])
- Extraordinary items reported after income taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Restructuring Charge

NRES

| | |
|------------------------|------------------------|
| COA Code | NRES |
| Eikon for Office Field | TR.RestructuringCharge |
| Eikon for Office Label | Restructuring Charge |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense |

Restructuring Charge [NRES] represents expenses associated with the reorganization of certain functions, regrouping of divisions or closing of a facility/branch. These expenses may include the consolidation of divisions, relocation of facilities and/or employees, and non-recurring employee termination costs.

In rare scenarios, a company may present the value of restructuring expenses which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically

disclosed in the management discussion of results. In this case, the remaining portion of restructuring costs, which has not been shown by Thomson Reuters on the face, is collected in a footnote – Restructuring Charge, Supplemental [VRES].

Restructuring Charge [NRES] includes:

- Non-recurring/one-off/unusual severance payment expenses

Restructuring Charge [NRES] excludes:

- The remaining portion of restructuring costs, which has not been shown by Thomson Reuters on the face of the income statement (classified as Restructuring Charge, Supplemental [VRES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense, Supplemental [VLAR])
- Extraordinary restructuring charges reported below net income before taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

| Other Expense | | NOEX |
|------------------------|-----------------|-------------|
| COA Code | NOEX | |
| Eikon for Office Field | TR.OtherExpense | |
| Eikon for Office Label | Other Expense | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1996 | |
| Quarterly History | Since 1998 | |
| COA Type | Bank | |
| Data Type | Expense | |

Other Expense [NOEX] represents non-interest expense from banking other than the following items:

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]
- Foreign Currency Losses [NFCL]

Other Expense [NOEX] includes general and administrative expenses other than those listed above, such as:

- Advertising/promotion/marketing/business development expenses, travel, entertainment
- Accounting, auditing, consulting, legal, management and other professional fees

- ATM expenses, fees for services by other banks
- Building occupancy, rent, leases/rent/maintenance expenses of furniture and other equipment
- Business taxes, franchise taxes and fees, state franchise taxes, and other non-income taxes
- Charitable contribution
- Communications, data processing, computer processing, postage, stationery, printing, supplies, technology, telephone expenses
- Credit card processing expenses, loan processing fees
- FDIC premiums/assessment, SAIF insurance, and other deposit insurance premiums paid
- Loss on foreclosed assets and its related expenses (not including fixed assets for own uses)
- General and administrative expenses
- Non-interest expense that has not been individually classified
- Fee & Commission from Operations Expense

Other Expense [NOEX] excludes:

- Branch closing, divestiture, merger and acquisition-related expenses (classified as Restructuring Charge [NRES])
- Impairment of goodwill, and other assets (classified as Other Unusual Expense [NUIE])
- Interest expense (classified as a component of Total Interest Expenses [STIE])
- Loss on sale of assets (generally fixed assets), investment in affiliates, subsidiaries, joint ventures (classified as Other Unusual Expense [NUIE])
- Loss provision on loans (classified as Loan Loss Provision [ELLP])
- Minority interest (classified as Minority Interest [CMIN])

Definition revised September 2012

Non-Interest Expense, Bank

SNIE/NTNE

| | |
|------------------------|----------------------------|
| COA Code | SNIE/NTNE |
| Eikon for Office Field | TR.NonInterestExpenseBank |
| Eikon for Office Label | Non-Interest Expense, Bank |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Expense |

Non-Interest Expense, Bank [SNIE/NTNE] represents the sum of:

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]

- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]
- Foreign Currency Losses [NFCL]
- Unrealized Losses [NUNL]
- Minimum Pension Liability Loss [NPLL]
- Litigation Expense [NLIT]
- Restructuring Charge [NRES]
- Other Unusual Expense [NUIE]
- Other Expense [NOEX]

Definition revised June 2003

Net Income, Taxes, After-Tax Adjustments and Distributions

Net Income Before Taxes EIBT

| | |
|------------------------|--------------------------------------|
| COA Code | EIBT |
| Eikon for Office Field | TR.NetIncomeBeforeTaxes |
| Eikon for Office Label | Net Income Before Taxes |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income |

Net Income Before Taxes [EIBT] represents a company's total revenues reduced by total expenses, before taxes on net income and all after-tax adjustments.

For Industrial, Utility and Insurance companies, Net Income Before Taxes [EIBT] is calculated as the sum of Operating Income [SOPI] and all non-operating items, i.e.:

- Operating Income [SOPI], further delineated into:
 - Total Revenue [RTLR]
 - less Total Operating Expense [ETOE] (including the cost of goods sold)
- Interest Income (Exp), Net- Non-Operating, Total – further delineated into:
 - Interest Expense, Net Non-Operating [SIEN], further broken down into:
 - Interest Expense - Non-Operating [NIEN]
 - Interest Capitalized - Non-Operating [NCIN]
 - Interest/Invest Income - Non-Operating [SIIN] , further broken down into:
 - Interest Income - Non-Operating [NIIN]
 - Investment Income - Non-Operating [NINV]
 - Interest Income(Exp), Net Non-Operating [NINN]
- Gain (Loss) on Sale of Assets [NGLA]
- Allowance for Funds Used During Construction [NAFC] (Insurance only)
- Other, Net [SONT], further delineated into:
 - Foreign Currency Adjustment [NFCA] (code discontinued)
 - Unrealized Gains (Losses) [NUGL] (code discontinued)
 - Minimum Pension Liability Adjustment [NAML] (used for historic U.S. updates)
 - Other Non-Operating Income (Expense) [NONT]

For banks, Net Income Before Taxes [EIBT] is calculated as the sum of:

- Net Interest Income After Loan Loss Provision [SIAP], further delineated into:
 - Net Interest Income [ENII], further broken down into:
 - Interest Income, Bank [SIIB]
 - less Total Interest Expense [STIE]
 - Loan Loss Provision [ELLP]
- Non-Interest Income, Bank [SNII/NTNI]
- Non-Interest Expense, Bank [SNIE/NTNE]

Net Income Before Taxes [EIBT] represents net income after the following items:

- Equity in affiliates, associates and joint ventures (shown above net income before taxes – classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])

Net Income Before Taxes [EIBT] represents net income before the following items:

- Provision for Income Taxes [TTAX]
- Minority interest (shown below net income after taxes – classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures (shown below net income after taxes – classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Definition revised August 2015

Provision for Income Taxes**TTAX**

| | |
|------------------------|--------------------------------------|
| COA Code | TTAX |
| Eikon for Office Field | TR.ProvisionForIncomeTaxes |
| Eikon for Office Label | Provision for Income Taxes |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Expense |

Provision for Income Taxes [TTAX] includes all taxes on the basis of profits that may be owed to federal, state and/or foreign government. These taxes do not include regressive taxes, such as sales taxes or excise taxes to state and federal government.

Provision for Income Taxes [TTAX] includes:

- Income taxes for federal, state and local authorities
- Deferred as well as current income taxes
- Income taxes paid by consolidated subsidiaries
- Income taxes paid by foreign subsidiaries
- Income taxes recovered

Provision for Income Taxes [TTAX] excludes:

- Sales tax, value-added tax (VAT) and other excise tax receipts, collected from clients on behalf of the government (classified as Gross Revenue [RREV])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported as a contra account to gross revenues (classified as Excise Taxes Payments [REXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within the cost of goods and service sold (classified as Excise Taxes Payments [EEXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT] for Utility companies, or as Selling/General/Administrative Expense [ESGA] for other companies)
- Franchise and royalty fees, for companies that do not operate in the franchising business model (classified as Selling/General/Administrative Expense [ESGA])
- Government royalties and licenses payable by mining, exploration and natural resource companies (classified as Cost of Revenue [ECOR])
- License fees payable by Utility companies (classified as Property & Other Taxes [EPOT])

Definition revised August 2015

Net Income After Taxes**TIAT**

| | |
|----------|------|
| COA Code | TIAT |
|----------|------|

| | |
|------------------------|--------------------------------------|
| Eikon for Office Field | TR.NetIncomeAfterTaxes |
| Eikon for Office Label | Net Income After Taxes |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income |

Net Income After Taxes [TIAT] represents Net Income Before Taxes [EIBT], offset by the Provision for Income Taxes [TTAX].

Net Income After Taxes [TIAT] represents net income after the following items:

- Equity in affiliates, associates and joint ventures (shown above net income before taxes – classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest (shown above net income before taxes – classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]

Net Income After Taxes [TIAT] represents net income before the following items:

- Minority interest (shown below net income after taxes – classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures (shown below net income after taxes – classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Net Income After Taxes [TIAT] excludes:

- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Minority Interest

CMIN

| | |
|------------------------|--------------------------------------|
| COA Code | CMIN |
| Eikon for Office Field | TR.MinorityInterest |
| Eikon for Office Label | Minority Interest |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Expense |

Minority Interest [CMIN] represents the share of earnings/losses in subsidiaries that belongs to shareholders other than the parent company when the parent company owns less than 100%, but more

than 50%, of a subsidiary. Since the subsidiary's financials are consolidated with the company, this value is a negative number to represent the amount the company does not own.

Minority Interest [CMIN] is used for items reported below net income before taxes on the face of the income statement, or in notes to these face items. In case the full value of the minority interest cannot be disclosed by Thomson Reuters on the face of the income statement, it is shown in the supplemental footnote (Minority Interest, Supplemental [VMIN]).

Minority Interest [CMIN] includes:

- Earnings allocated to joint venture partners when the full consolidation method is applied to the joint venture projects
- Earnings of a subsidiary that are allocated to outside limited partners

Minority Interest [CMIN] excludes:

- Total minority interest – the sum of all items regardless of their position in the income statement (classified as Minority Interest, Supplemental [VMIN])
- Earnings allocated to general partners (classified as General Partner's Distributions [CGPD])
- Dividends to preferred stockholders (classified as Preferred Dividends [CPRD])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates, Supplemental [CEIA])
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])

Definition revised August 2015

Equity in Affiliates

CEIA

| | |
|------------------------|-----------------------|
| COA Code | CEIA |
| Eikon for Office Field | TR.EquityInAffiliates |
| Eikon for Office Label | Equity In Affiliates |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Industrial, Bank, Insurance, Utility

Data Type Income/Expense

Equity in Affiliates [CEIA] represents the share of earnings or losses, net of taxes, that the company is entitled to from unconsolidated associated companies, affiliates or joint ventures, which have not been distributed as dividends.

If the reporting entity has significant influence over another business, but not control or joint control, the other business is considered an associate (an unconsolidated affiliated company). Significant influence is typically assumed if the parent company holds between 20% and 50% of the voting stock in another entity, although other factors may be used to determine whether such influence exists.

Equity in Affiliates [CEIA] includes the share in the earnings and losses of a joint venture. It is also used for the earnings/losses of unconsolidated subsidiaries, i.e. companies whose parent entity owns more than 50% of voting interests, but does not exercise direct control over business decisions.

A profit attributable to the company is updated as a positive figure. The value is a negative figure if the company incurred a loss on the results of associates, affiliates or joint ventures.

Equity in Affiliates [CEIA] is used for items reported below net income before taxes on the face of the income statement, or in notes to these face items. In case the full value of the equity in affiliates cannot be disclosed by Thomson Reuters on the face, it is shown in the supplemental footnote (Equity in Affiliates, Supplemental [VEIA]).

Equity in Affiliates [CEIA] includes:

- Equity in affiliates/associates/joint ventures reported net of taxes
- Minority interests (the company's share in the earnings or losses of other businesses in which it holds minority stakes), net of taxes
- Equity in the earnings or losses of unconsolidated subsidiaries

Equity in Affiliates [CEIA] excludes:

- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])
- The portion of the earnings of a fully consolidated subsidiary that is allocated to the subsidiary's minority shareholders, reported below net income before taxes (classified as Minority Interest [CMIN])
- Total minority interest – the sum of all items regardless of their position in the income statement (classified as Minority Interest, Supplemental [VMIN])
- Impairment of investments in affiliates, subsidiaries, joint ventures, or partnerships (classified as Impairment – Assets Held for Use [EIAU])

- Dividends from investments in affiliates, subsidiaries, joint ventures, or partnerships (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNITS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

U.S. GAAP Adjustment

CGAP

| | |
|------------------------|--------------------------------------|
| COA Code | CGAP |
| Eikon for Office Field | TR.USGaapAdjustment |
| Eikon for Office Label | U.S. GAAP Adjustment |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Expense |

U.S. GAAP Adjustment [CGAP] represents the disclosure by foreign companies using local accounting standards (or International Accounting Standards) to reconcile their local accounting net income to the U.S. equivalent net income.

Definition revised June 2003

Net Income Before Extraordinary Items

NIBX

| | |
|------------------------|---------------------------------------|
| COA Code | NIBX |
| Eikon for Office Field | TR.NetIncomeBeforeExtraItems |
| Eikon for Office Label | Net Income Before Extraordinary Items |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Expense |

Net Income Before Extraordinary Items [NIBX] represents net income after taxes, adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income.

Net Income Before Extraordinary Items [NIBX] can be calculated as the sum of:

- Net Income After Taxes [TIAT]

- Minority Interest [CMIN]
- Equity in Affiliates [CEIA]
- U.S. GAAP Adjustment [CGAP]

Net Income Before Extraordinary Items [NIBX] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]

Net Income Before Extraordinary Items [NIBX] represents net income before the following items:

- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Net Income Before Extraordinary Items [NIBX] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])

- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Accounting Change

XACG

| | |
|------------------------|--------------------------------------|
| COA Code | XACG |
| Eikon for Office Field | TR.AccountingChange |
| Eikon for Office Label | Accounting Change |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Income/Expense |

Accounting Change [XACG] represents three types of accounting changes, reported below income before taxes:

- A change from one generally accepted accounting principle to another generally accepted principle
- A change that occurs as the result of new information or as additional information is acquired
- A change from reporting as one type of entity to another type of entity

When a company presents both the gross (pre-tax) value of an accounting change and its impact on net taxes, Thomson Reuters presents the gross value as Accounting Change [XACG] while the tax impact is

updated as Tax on Extraordinary Items [XSIT]. If such break-out is unavailable, Accounting Change [XACG] is used to present the net-of-tax impact of accounting changes.

Accounting Change [XACG] includes:

- Tax impact of accounting changes, if it is not delineated separately

Accounting Change [XACG] excludes:

- Tax impact of accounting changes, if delineated separately from the pre-tax accounting change value (classified as Tax on Extraordinary Items [XSIT])
- Gain or loss on accounting changes reported above net income before taxes (classified as Other Unusual Expense (Income) [EUIE] for Industrial, Utility and Insurance companies; or as Other Unusual Income [NUII] and Other Unusual Expense [NUIE] for banks)

Definition revised August 2015

Discontinued Operations

XIDO

| | |
|------------------------|--------------------------------------|
| COA Code | XIDO |
| Eikon for Office Field | TR.DiscontinuedOperations |
| Eikon for Office Label | Discontinued Operations |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Income/Expense |

Discontinued Operations [XIDO] represents the gain or loss from the sale of a business division, forming a separate major business line or a separate geographical area of operations. The item also includes the current results of a business division that has been classified as discontinued operations available for sale (net of minority interest from discontinuing operations).

This code is used for all discontinued operations reported by the company, presented either as a separate column on the face of the income statement, or as a separate line disclosed below income before taxes.

Discontinued Operations [XIDO] is the single code used to present the result of discontinued operations, or the gain and loss on the sale of discontinued operations. All other Chart of Accounts (COA) codes are used exclusively to present continuing operations.

However, as an exception, when discontinued operations are reported among other items on the face of the income statement, and cannot be clearly separated from all continuing operations, these are collected as a regular COA code (other than Discontinued Operations [XIDO]).

Discontinued Operations [XIDO] includes:

- Gain/loss on the sale of a discontinued business division
- Current discontinued operations (current net income/loss generated by a business division that has been classified as held for disposal but has not been sold yet)
- Minority interest related to discontinued operations
- Gain/loss on the disposal of group companies, if these were classified as discontinued operations

- Gain/loss on the write-off or abandonment of a business division, if classified as discontinued operations

Discontinued Operations [XIDO] excludes:

- Tax benefit/loss on the sale of a discontinued business division (classified as Tax on Extraordinary Items [XSIT])
- Tax benefit/loss on current discontinued operations (classified as Tax on Extraordinary Items [XSIT])
- Gains/losses on the sale of discontinued operations, reported above income before taxes, among other items on the face of the income statement, which cannot be clearly separated from all continuing operations (if reported by Industrial, Utility and Insurance companies, these are classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement; if reported by banks, these are classified as Other Unusual Income [NUII] or Other Unusual Expense [NUIE])
- Gains/losses reported above income before taxes, arising from the sale of group businesses such as consolidated and unconsolidated subsidiaries, affiliates, associates, joint ventures, or other minority stakes in group companies (if reported by Industrial, Utility and Insurance companies, these are classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement; if reported by banks, these are classified as Other Unusual Income [NUII] or Other Unusual Expense [NUIE])
- Gain/loss on the sale of fixed assets, reported above income taxes (if reported by Industrial, Utility and Insurance companies, these are classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement; if reported by banks, these are classified as Other Unusual Income [NUII] or Other Unusual Expense [NUIE])

Definition revised August 2015

| Extraordinary Item | | XTRA |
|---------------------------|--------------------------------------|-------------|
| COA Code | XTRA | |
| Eikon for Office Field | TR.ExtraordinaryItem | |
| Eikon for Office Label | Extraordinary Item | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Utility, Bank, Insurance | |
| Data Type | Expense | |

Extraordinary Item [XTRA] represents events and transactions that are distinguished by their unusual nature, by the infrequency of their occurrence, and the materiality of their impact on the earnings of the company, reported after taxes on net income.

When a company presents both the gross (pre-tax) value of extraordinary items and their impact on net taxes, Thomson Reuters presents the gross value as Extraordinary Item [XTRA] while the tax impact is

updated as Tax on Extraordinary Items [XSIT]. If such break-out is unavailable, Extraordinary Item [XTRA] is used to present the net-of-tax value of extraordinary gains and charges.

Extraordinary Item [XTRA] represents income and charges other than:

- Discontinued Operations [XIDO]
- Accounting Change [XACG]
- Tax on Extraordinary Items [XSIT]

Presently Extraordinary Item [XTRA] is encountered infrequently as most of accounting standards, including the IFRS and the U.S. GAAP, require to present items of this nature gross of income taxes (above net income before taxes). Thomson Reuters collects this item if it is reported below income taxes.

Extraordinary Item [XTRA] includes:

- Natural disasters
- Terrorist attacks
- Other extraordinary income or losses presented below net income before taxes

Extraordinary Item [XTRA] excludes:

- Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit, shown below net income before taxes – classified as Discontinued Operations [XIDO])
- The effects of a change in accounting principles (shown below net income before taxes – classified as Accounting Change [XACG])
- Taxes on extraordinary items and discontinued operations (shown below net income before taxes – classified as Tax on Extraordinary Items [XSIT])
- Non-recurring/special/extraordinary/one-off items reported above net income before taxes (classified as Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets – Operating [EGLA], Other Unusual Expense (Income) [EUIE] or Gain (Loss) on Sale of Assets [NGLA])
- The early extinguishment/retirement of debt, shown above net income before taxes (classified as Other Unusual Income/Expense [EUIE])

Definition revised August 2015

| Tax on Extraordinary Items | | XSIT |
|-----------------------------------|--------------------------------------|-------------|
| COA Code | XSIT | |
| Eikon for Office Field | TR.TaxOnExtraordinaryItems | |
| Eikon for Office Label | Tax on Extraordinary Items | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1999 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Income/Expense | |

Tax on Extraordinary Items [XSIT] represents the sum of tax impacts on extraordinary items listed in the following:

- Accounting Change [XACG]
- Extraordinary Item [XTRA]

When a company presents both the gross (pre-tax) value of extraordinary items and their impact on net taxes, Thomson Reuters presents the gross values as Extraordinary Item [XTRA] or Accounting Change [XACG], while the tax impact is updated as Tax on Extraordinary Items [XSIT]. If such break-out is unavailable, Extraordinary Item [XTRA] and Accounting Change [XACG] are used to present the net-of-tax value of extraordinary gains and charges.

Tax on Extraordinary Items [XSIT] includes:

- The tax impact of extraordinary items and accounting change reported below income before taxes, if the tax impact is delineated separately from the pre-tax value of extraordinary items and the accounting change
- Tax benefit/loss on the sale of a discontinued business division
- Tax benefit/loss on current discontinued operations (tax on current net income/loss generated by a business division that has been classified as held for disposal but has not been sold yet)

Definition revised August 2015

Total Extraordinary Items STXI

| | |
|------------------------|--------------------------------------|
| COA Code | STXI |
| Eikon for Office Field | TR.TotalExtraItems |
| Eikon for Office Label | Total Extraordinary Items |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Expense |

Total Extraordinary Items [STXI] represents the sum of:

- Accounting Change [XACG]
- Discontinued Operations [XIDO]
- Extraordinary Item [XTRA]
- Tax on Extraordinary items [XSIT]

Definition revised November 2003

Income Incl Extra Before Distributions NINC

| | |
|------------------------|--------------|
| COA Code | NINC |
| Eikon for Office Field | TR.NetIncome |

| | |
|------------------------|--------------------------------------|
| Eikon for Office Label | Net Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income |

Income Incl Extra Before Distributions [NINC] represents net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income.

Income Incl Extra Before Distributions [NINC] can be calculated as the sum of:

- Net Income Before Extraordinary Items [NIBX], further delineated into the sum of:
 - Net Income After Taxes [TIAT]
 - Minority Interest [CMIN]
 - Equity in Affiliates [CEIA]
 - U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], further delineated into the sum of:
 - Accounting Change [XACG]
 - Discontinued Operations [XIDO]
 - Extraordinary Item [XTRA]
 - Taxes on Extraordinary Items [XSIT]

Income Incl Extra Before Distributions [NINC] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]

- Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
- Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])

Income Incl Extra Before Distributions [NINC] represents net income before the following items:

- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Income Incl Extra Before Distributions [NINC] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Preferred Dividends**CPRD**

| | |
|------------------------|--------------------------------------|
| COA Code | CPRD |
| Eikon for Office Field | TR.PreferredDividends |
| Eikon for Office Label | Preferred Dividends |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Adjustments to Net Income |

Preferred Dividends [CPRD] represents the total amount of the current dividend requirement on issued preferred stock of a company (including its subsidiaries).

Preferred stockholders normally forgo voting rights and receive a fixed dividend that takes precedence over the payment of dividends to common stockholders. Preferred dividends are usually cumulative and non-participative in nature.

When preferred stock is redeemed during the year, the company may still report preferred dividends on the income statement, although there is no preferred stock outstanding at the end of that fiscal year.

Preferred Dividends [CPRD] include:

- Accredited/declared/deemed/imputed dividends to preferred stocks
- Issuance of additional shares (preferred or common) in lieu of cash dividend to preferred stocks (considered to be equivalent to cash dividends to the preferred stock)
- Preferred dividends of a subsidiary

Preferred Dividends [CPRD] exclude:

- General partners' interest (classified as General Partners' Distributions [CGPD])
- Dividends payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders (classified as Gross Dividends – Common Stock [DCGD])
- Earnings attributable to the holders of hybrid capital (combining the characteristics of debt and equity) (classified as Miscellaneous Earnings Adjustment [CMEA])
- The accretion of the value of warrants (classified as Miscellaneous Earnings Adjustment [CMEA])
- Accretion of the redemption value of convertible preferred shares (classified as Miscellaneous Earnings Adjustment [CMEA])

Definition revised August 2015

General Partners' Distribution**CGPD**

| | |
|------------------------|---------------------------------|
| COA Code | CGPD |
| Eikon for Office Field | TR.GeneralPartnersDistributions |
| Eikon for Office Label | General Partners' Distributions |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Adjustments to Net Income |

General Partners' Distributions [CGPD] represents earnings distribution to general unlimited partners. A limited partner is personally responsible for the debts of the partnership only to the extent of his/her investment in the partnership and has no voice in the management of the company (the equivalent of a common shareholder). An unlimited partner is engaged in the management of the company, and has unlimited legal responsibility for the debts and liabilities of the partnership.

Values in General Partners' Distributions [CGPD] reduce net income available to common shareholders for EPS computation.

General Partners' Distributions [CGPD] exclude:

- Dividends to preferred stocks (classified as Preferred Dividends [CPRD])
- Distribution to limited partners (classified as Gross Dividends – Common Stock [DCGD])
- Other adjustments to earnings for EPS computation (classified as Miscellaneous Earnings Adjustment [CMEA])

Definition revised June 2003

Miscellaneous Earnings Adjustment

CMEA

| | |
|------------------------|--------------------------------------|
| COA Code | CMEA |
| Eikon for Office Field | TR.MiscellaneousEarningsAdjustment |
| Eikon for Office Label | Miscellaneous Earnings Adjustment |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Adjustments to Net Income |

Miscellaneous Earnings Adjustment [CMEA] represents an adjustment applied to net earnings that is used to obtain a company's calculated EPS.

When net income used for EPS computation is not clearly reported by a company, the difference between the net income reported and the net income required for EPS computation is calculated and classified as Miscellaneous Earnings Adjustment [CMEA].

Miscellaneous Earnings Adjustment [CMEA] includes:

- Warrant accretion
- Warrant dividends

- Earnings attributable to the holders of hybrid capital (combining the characteristics of debt and equity)

Miscellaneous Earnings Adjustment [CMEA] excludes:

- Pro forma adjustment (classified as Pro Forma Adjustment [CPFA])
- Accredited/declared/deemed/imputed dividends to preferred stocks; issuance of additional shares (preferred or common) in lieu of cash dividend to preferred stocks is considered to be equivalent to cash dividends to the preferred stock (classified as Preferred Dividends [CPRD])
- Earnings distribution to general unlimited partners (classified as General Partner's Distributions [CGPD])
- Interest adjustment (classified as Interest Adjustment [CPIA])

Definition revised August 2015

Pro Forma Adjustment

CPFA

| | |
|------------------------|--------------------------------------|
| COA Code | CPFA |
| Eikon for Office Field | TR.ProFormaAdjustment |
| Eikon for Office Label | Pro Forma Adjustment |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1990 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Adjustments to Net Income |

Pro Forma Adjustment [CPFA] represents an adjustment used to convert historical earnings to pro forma net income when a company goes public.

Definition revised June 2003

Interest Adjustment – Primary EPS

CPIA

| | |
|------------------------|--------------------------------------|
| COA Code | CPIA |
| Eikon for Office Field | TR.InterestAdjustmentPrimaryEPS |
| Eikon for Office Label | Interest Adjustment - Primary EPS |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Adjustments to Net Income |

Interest Adjustment – Primary EPS [CPIA] represents expected interest expense to be recovered from the conversion of convertible securities when such securities are included in the denominator for Primary EPS computation. The recoverable interest expense is compiled net of possible tax impacts.

Interest Adjustment – Primary EPS [CPIA] was used historically for companies reporting under US GAAP. Since SFAS 128 replaced the presentation of Primary EPS with Basic EPS, this COA code is no longer used.

Definition revised September 2012

Total Adjustments to Net Income SANI

| | |
|------------------------|--------------------------------------|
| COA Code | SANI |
| Eikon for Office Field | TR.TtlAdjustmentsToNetInc |
| Eikon for Office Label | Total Adjustments to Net Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Adjustments to Net Income |

Total Adjustments to Net Income [SANI] represents the sum of:

- Preferred Dividends [CPRD]
- General Partners' Distributions [CGPD]
- Miscellaneous Earnings Adjustments [CMEA]
- Pro Forma Adjustment [CPFA]
- Interest Adjustment – Primary EPS [CPIA]

Definition revised June 2003

Income Available to Common Excl. Extraordinary Items CIAC

| | |
|------------------------|---|
| COA Code | CIAC |
| Eikon for Office Field | TR.IncomeAvailtoComExcl |
| Eikon for Office Label | Income Avail to Cmn Shareholders Excl Extra |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Adjustments to Net Income |

Income Available to Common Excl. Extraordinary Items [CIAC] represents the bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income.

This value is used as the numerator in the calculation of Basic EPS Excluding Extraordinary Items [SBBF/GBBF].

For periods prior to the adoption of FASB 128 (issued on 2/1997), this value was used to calculate Primary EPS Excluding Extraordinary Items.

Income Available to Common Excl. Extraordinary Items [CIAC] can be calculated as the sum of:

- Net Income Before Extraordinary Items [NIBX], further delineated into the sum of:
 - Net Income After Taxes [TIAT]
 - Minority Interest [CMIN]
 - Equity in Affiliates [CEIA]
 - U.S. GAAP Adjustment [CGAP]
- Total Adjustments to Net Income [SANI], further delineated into the sum of:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Income Available to Common Excl. Extraordinary Items [CIAC] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Income Available to Common Excl. Extraordinary Items [CIAC] represents net income before the following items:

- Total Extraordinary Items [STXI], which are further delineated into:

- Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
- Accounting Change [XACG]
- Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
- Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Dilution Adjustment [SDAJ/GDAJ]

Income Available to Common Excl. Extraordinary Items [CIAC] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Income Available to Common Stocks Incl. Extraordinary Items XNIC

| | |
|------------------------|---|
| COA Code | XNIC |
| Eikon for Office Field | TR.IncomeAvailtoComIncl |
| Eikon for Office Label | Income Avail to Cmn Shareholders Incl Extra |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Adjustments to Net Income |

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] represents the bottom-line net income available to common stockholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income.

This value is used as the numerator in the calculation of Basic EPS Including Extraordinary Items [SBAI/GBAI].

For periods prior to the adoption of FASB 128 (issued on 2/1997), this value was used to calculate Primary EPS Including Extraordinary Items.

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] can be calculated as the sum of:

- Income Incl Extra Before Distributions [NINC], further delineated into the sum of:
 - Net Income Before Extraordinary Items [NIBX], comprised of:
 - Net Income After Taxes [TIAT]
 - Minority Interest [CMIN]
 - Equity in Affiliates [CEIA]
 - U.S. GAAP Adjustment [CGAP]
 - Total Extraordinary Items [STXI], comprised of:
 - Accounting Change [XACG]
 - Discontinued Operations [XIDO]
 - Extraordinary Item [XTRA]
 - Taxes on Extraordinary Items [XSIT]
- Total Adjustments to Net Income [SANI], further delineated into the sum of:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)

- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] represents net income before the following items:

- Dilution Adjustment [SDAJ/GDAJ]

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])

- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Weighted Average Shares, Earnings per Share, Dividends and Normalized Earnings

| Basic Weighted Average Shares | | SBAS/GBAS |
|--------------------------------------|--------------------------------------|------------------|
| COA Code | SBAS/GBAS | |
| Eikon for Office Field | TR.BasicWeightedAvgShares | |
| Eikon for Office Label | Basic Weighted Average Shares | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Per-share Item | |

Basic Weighted Average Shares [SBAS/GBAS] represents the weighted average common shares outstanding less the dilution of stock options for a given period. These shares are used to calculate Basic EPS.

Prior to the adoption of FASB 128 (issued in 2/1997), companies disclosed Primary Weighted Average Shares. This value consists of the weighted average common shares outstanding plus the dilution of stock options for a given period. Reuters displays both Basic and Primary Shares outstanding values in Basic Weighted Average Shares [SBAS/GBAS].

When a company has multiple common shares, the most actively traded one is selected as the primary common share and the rest of stocks are converted to the primary share equivalents and added to the primary shares to derive Basic Weighted Average Shares [SBAS/GBAS].

Basic Weighted Average Shares [SBAS/GBAS] is presented in both standardized and company specific views.

Definition revised May 2012

| Basic EPS Excluding Extraordinary Items | | SBBF/GBBF |
|--|---|------------------|
| COA Code | SBBF/GBBF | |
| Eikon for Office Field | TR.BasicEpsExclExtraItems | |
| Eikon for Office Label | Basic EPS Excluding Extraordinary Items | |
| Units | Actual | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Per-share Item | |

Basic EPS Excluding Extraordinary Items [SBBF/GBBF] represents the bottom-line earnings per share available to common stockholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share.

Basic EPS Excluding Extraordinary Items [SBBF/GBBF] is calculated as:

- Income Available to Common Excluding Extraordinary Items [CIAC]
- divided by Basic Weighted Average Shares [SBAS/GBAS].

Basic EPS Excluding Extraordinary Items [SBBF/GBBF] is presented in both standardized and company specific views.

Definition revised August 2015

Basic EPS Including Extraordinary Items

SBAI/GBAI

| | |
|------------------------|---|
| COA Code | SBAI/GBAI |
| Eikon for Office Field | TR.BasicEpsInclExtraItems |
| Eikon for Office Label | Basic EPS Including Extraordinary Items |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Per-share Item |

Basic EPS Including Extraordinary Items [SBAI/GBAI] represents the bottom-line earnings per share available to common stockholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share.

Basic EPS Including Extraordinary Items [SBAI/GBAI] is calculated as:

- Income Available to Common Stocks Incl. Extraordinary Items [XNIC]
- divided by Basic Weighted Average Shares [SBAS/GBAS].

Basic EPS Including Extraordinary Items [SBAI/GBAI] is presented in both standardized and company specific views.

Definition revised August 2015

Dilution Adjustment

SDAJ/GDAJ

| | |
|------------------------|-----------------------|
| COA Code | SDAJ/GDAJ |
| Eikon for Office Field | TR.DilutionAdjustment |
| Eikon for Office Label | Dilution Adjustment |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Per-share Item |

Dilution Adjustment [SDAJ/GDAJ] represents the adding back to reported net income the interest expense of debentures when assumed converted, and the adding back to the reported net income the convertible preferred dividends when assumed converted. The adjustment is used to calculate Diluted EPS.

Dilution Adjustment [SDAJ/GDAJ] is presented in both standardized and company specific views.

Definition revised May 2012

| Diluted Net Income | | SDNI/GDNI |
|---------------------------|--------------------------------------|------------------|
| COA Code | SDNI/GDNI | |
| Eikon for Office Field | TR.DilutedNetIncome | |
| Eikon for Office Label | Diluted Net Income | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Per-share Item | |

Diluted Net Income [SDNI/GDNI] represents the bottom-line net income available to common shareholders, including extraordinary items, adjusted by the effects of dilution. This value is adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income. Diluted net income assumes the conversion of all convertible preferred stock and debt, which means the net income is adjusted for not paying out any interest expense or preferred dividends.

Diluted Net Income [SDNI/GDNI] is used as the numerator in the calculation of Diluted EPS Including Extraordinary Items [SDAI/GDAI]. It is also one of the values used as the numerator in the calculation of Diluted EPS Excluding Extraordinary Items [SDBF/GDBF]. This item is presented in both standardized and company-specific views.

Diluted Net Income [SDNI/GDNI] can be calculated as the sum of:

- Income Available to Common Stocks Incl. Extraordinary Items [XNIC]
- Dilution Adjustment [SDAJ/GDAJ]

Diluted Net Income [SDNI/GDNI] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])

- Provision for Income Taxes [TTAX]
 - Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
 - Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
 - U.S. GAAP Adjustment [CGAP]
 - Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
 - Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
 - Dilution Adjustment [SDAJ/GDAJ]
- Diluted Net Income [SDNI/GDNI] excludes:
- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
 - Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
 - Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
 - Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
 - Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
 - Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])

- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

| Diluted Weighted Average Shares | SDWS/GDWS |
|--|------------------|
|--|------------------|

| | |
|------------------------|--------------------------------------|
| COA Code | SDWS/GDWS |
| Eikon for Office Field | TR.DilutedWgtdAvgShares |
| Eikon for Office Label | Diluted Weighted Average Shares |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Per-share Item |

Diluted Weighted Average Shares [SDWS/GDWS] represents the number of shares for Diluted EPS computation. This is used as a denominator for computation of Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] and Diluted EPS Including Extraordinary Items [SDAI/GDAI].

Diluted EPS may be different from Basic EPS when a company reports convertible preferred stock or convertible debt. Diluted Weighted Average Shares [SDWS/GDWS] reflect the company's total weighted average shares outstanding during the period, which includes the conversion of stock options, convertible preferred stock and debt.

Diluted Weighted Average Shares [SDWS/GDWS] is presented in both standardized and company specific views.

Definition revised May 2012

| Diluted EPS Excl. Extraordinary Items | SDBF/GDBF |
|--|------------------|
|--|------------------|

| | |
|------------------------|---|
| COA Code | SDBF/GDBF |
| Eikon for Office Field | TR.DilutedEpsExclExtra |
| Eikon for Office Label | Diluted EPS Excluding Extraordinary Items |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Industrial, Bank, Insurance, Utility

Data Type Per-share Item

Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] represents the bottom-line earnings per share available to common stockholders, excluding extraordinary items, adjusted by the effects of dilution. This value is adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share. Diluted earnings per share assume the conversion of all convertible preferred stock and debt, which means the net income is adjusted for not paying out any interest expense or preferred dividends.

Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] is calculated as:

- Diluted Net Income [SDNI/GDNI]
- less Total Extraordinary Items [STXI]
- divided by Diluted Weighted Average Shares [SDWS/GDWS].

Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] is presented in both standardized and company specific views.

Definition revised August 2015

Diluted EPS Incl. Extraordinary Items

SDAI/GDAI

COA Code SDAI/GDAI

Eikon for Office Field TR.DilutedEpsInclExtra

Eikon for Office Label Diluted EPS Including Extraordinary Items

Units Actual

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Per-share Item

Diluted EPS Including Extraordinary Items [SDAI/GDAI] represents the bottom-line earnings per share available to common stockholders, including extraordinary items, adjusted by the effects of dilution. This value is adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share. Diluted earnings per share assume the conversion of all convertible preferred stock and debt, which means the net income is adjusted for not paying out any interest expense or preferred dividends.

Diluted EPS Including Extraordinary Items [SDAI/GDAI] is calculated as:

- Diluted Net Income [SDNI/GDNI]
- divided by Diluted Weighted Average Shares [SDWS/GDWS].

Diluted EPS Including Extraordinary Items [SDAI/GDAI] is presented in both standardized and company specific views.

Definition revised August 2015

DPS – Common Stock Primary Issue DDPS1

| | |
|------------------------|--------------------------------------|
| COA Code | DDPS1 |
| Eikon for Office Field | TR.DpsCommonStock |
| Eikon for Office Label | DPS - Common Stock Primary Issue |
| Units | Actual |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

DPS – Common Stock Primary Issue [DDPS1] represents dividends paid per share to the primary common shareholders.

When a company has more than one type of common shares, DPS – Common Stock Primary Issue [DDPS1] represents DPS for the primary share, which usually equals the common stock with greatest shares outstanding for the company and is considered most actively traded in the market.

Dividend per share information may not be always listed as a gross amount. Countries that taxes at the source of income (usually only at the source) and companies may withhold taxes on behalf of shareholders and DPS is reported net of taxes withheld. In such cases, DPS may represent net of taxes.

Definition revised February 2008

Dividend Per Share– Common Stock Issue 2 DDPS2

| | |
|------------------------|---|
| COA Code | DDPS2 |
| Eikon for Office Field | TR.DpsCommonStockIssue2 |
| Eikon for Office Label | Dividends per Share - Com Stock Issue 2 |
| Units | Actual |
| Polarity | Negative |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Dividend per Share – Common Stock Issue 2 [DDPS2] represents dividends paid per share for common share 2, when the company has more than one type of common stock outstanding.

Definition revised June 2003

Dividend per Share– Common Stock Issue 3 DDPS3

| | |
|------------------------|---|
| COA Code | DDPS3 |
| Eikon for Office Field | TR.DpsCommonStockIssue3 |
| Eikon for Office Label | Dividends per Share - Com Stock Issue 3 |

| | |
|-------------------|--------------------------------------|
| Units | Actual |
| Polarity | Negative |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Dividend per Share – Common Stock Issue 3 [DDPS3] represents dividends paid per share for common share 3, when the company has more than one type of common stock outstanding.

Definition revised June 2003

Dividend per Share– Common Stock Issue 4

DDPS4

| | |
|------------------------|---|
| COA Code | DDPS4 |
| Eikon for Office Field | TR.DpsCommonStockIssue4 |
| Eikon for Office Label | Dividends per Share - Com Stock Issue 4 |
| Units | Actual |
| Polarity | Negative |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Dividend per Share – Common Stock Issue 4 [DDPS4] represents dividends paid per share for common share 4, when the company has more than one type of common stock outstanding.

Definition revised June 2003

Special DPS – Common Stock Primary Issue

DSPS1

| | |
|------------------------|--|
| COA Code | DSPS1 |
| Eikon for Office Field | TR.SpecialDPSCommonStockPrimaryIssue |
| Eikon for Office Label | Special DPS - Common Stock Primary Issue |
| Units | Actual |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Special Dividends per Share – Common Stock [DSPS1] represents special dividends paid per share to the primary common shareholders. A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

When a company has more than one type of common shares, Special Dividends per Share – Common Stock [DSPS1] represents the Special Dividends paid out for the primary share, which usually equals the common stock with greatest shares outstanding for the company and is considered most actively traded in the market.

Dividend per share information may not be always listed as a gross amount. Countries that taxes at the source of income (usually only at the source) and companies may withhold taxes on behalf of shareholders and DPS is reported net of taxes withheld. In such cases, DPS may represent net of taxes.

Definition revised February 2008

Special DPS – Common Stock Issue 2

DSPS2

| | |
|------------------------|--------------------------------------|
| COA Code | DSPS2 |
| Eikon for Office Field | TR.SpecialDPSCCommonStockIssue2 |
| Eikon for Office Label | Special DPS - Common Stock Issue 2 |
| Units | Actual |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Special Dividends per Share – Common Stock Issue 2 [DSPS2] represents special dividends paid per share for common share 2, where the company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Definition revised February 2008

Special DPS – Common Stock Issue 3

DSPS3

| | |
|------------------------|--------------------------------------|
| COA Code | DSPS3 |
| Eikon for Office Field | TR.SpecialDPSCCommonStockIssue3 |
| Eikon for Office Label | Special DPS - Common Stock Issue 3 |
| Units | Actual |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Special Dividends per Share – Common Stock Issue 3 [DSPS3] represents special dividends paid per share for common share 3, where the company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Definition revised February 2008

Special DPS– Common Stock Issue 4**DSPS4**

| | |
|------------------------|--------------------------------------|
| COA Code | DSPS4 |
| Eikon for Office Field | TR.SpecialDPSCCommonStockIssue4 |
| Eikon for Office Label | Special DPS - Common Stock Issue 4 |
| Units | Actual |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Special Dividends per Share – Common Stock Issue 4 [DSPS4] represents special dividends paid per share for common share 4, where the company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Definition revised February 2008

Gross Dividends – Common Stock**DCGD**

| | |
|------------------------|--------------------------------------|
| COA Code | DCGD |
| Eikon for Office Field | TR.GrossDividendsCmnStock |
| Eikon for Office Label | Gross Dividends - Common Stock |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Gross Dividends – Common Stock [DCGD] represents total dividends declared to common shareholders for a period. It represents the gross amount of dividends, before taxes withheld for stockholders.

When a company has more than one class of common stock, Gross Dividends – Common Stock [DCGD] represents an aggregated dividend paid to all common stocks. Gross dividends do not include non-cash value of dividends such as stock dividends or stock splits.

Gross Dividends – Common Stock [DCGD] includes:

- Dividends payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Gross Dividends – Common Stock [DCGD] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])

Definition revised August 2015

| (Gain) Loss on Sale of Assets, Supplemental | | VGLA |
|--|--|-------------|
|--|--|-------------|

| | |
|------------------------|---|
| COA Code | VGLA |
| Eikon for Office Field | TR.GainLossOnSaleOfAssetsSuppl |
| Eikon for Office Label | (Gain) Loss on Sale of Assets, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2008 |
| Quarterly History | Since 2008 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

(Gain) Loss on Sale of Assets, Supplemental [VGLA] represents the excess of sale proceeds over the net book value (purchase price less accumulated depreciation) of a fixed asset. The disposal of assets includes not only includes the sale, but also exchange or abandonment.

If gains and losses on the sale of assets are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Loss (Gain) on Sale of Assets [EGLA] (for items reported in the operating section and in the revenue section), or as Gain (Loss) on Sale of Assets [NGLA] (for items reported in the non-operating section and in the single-step format). For banks only, these items are reported as Other Unusual Income [NUII] or Other Unusual Expense [NUIE].

The remaining portion of gains or losses on the sale of fixed assets, which cannot be related to the face and notes, is collected as (Gain) Loss on Sale of Assets, Supplemental [VGLA].

(Gain) Loss on Sale of Assets, Supplemental [VGLA] excludes:

- The portion of gains or losses on the sale of fixed assets which has been disclosed on the face of the income statement or in notes to items reported on the face (classified Loss (Gain) on Sale of Assets [EGLA] for items reported in the operating section and in the revenue section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section and in the single-step format)
- Gain or loss on the disposal of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Other extraordinary items reported after taxes (classified as Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])
- Gain/loss on the sale of investment securities, including equity stakes treated as investments held for sale or revaluation (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of hedging instruments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)

Definition revised August 2015

Impairment – Assets Held for Sale, Supplemental VIAS

| | |
|------------------------|---|
| COA Code | VIAS |
| Eikon for Office Field | TR.ImpairmentAssetsHeldForSaleSuppl |
| Eikon for Office Label | Impairment-Assets Held for Sale, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2008 |
| Quarterly History | Since 2008 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Impairment – Assets Held for Sale, Supplemental [VIAS] represents an unusual/non-recurring item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These items are assets that are sold by the reporting company.

If the impairment of assets held for sale is reported on the face of the income statement, or in notes to values reported on the face, it is collected as Impairment – Assets Held for Sale [EIAS] (for Industrial, Utility and Insurance companies), or as Other Unusual Income [NUII] and Other Unusual Expense [NUIE] (for banks – for impairment reversal and impairment charges, respectively).

The remaining portion of the impairment of assets held for sale, which cannot be related to the face and notes, is collected as Impairment – Assets Held for Sale, Supplemental [VIAS].

Impairment – Assets Held for Sale, Supplemental [VIAS] includes:

- The remaining portion of the impairment of assets held for sale, such as inventories, investment securities and investment properties treated as investment assets, which has not been shown by Thomson Reuters on the face of the income statement
- Other-than-temporary impairment losses on investments – the remaining portion not shown on the face of the income statement

Impairment – Assets Held for Sale, Supplemental [VIAS] excludes:

- The portion of the impairment of assets held for sale, such as inventories, investment securities and investment properties treated as investment assets, reported on the face of the income statement or in notes to the values reported on the face (classified as Impairment – Assets Held for Sale [EIAS])
- Impairment/write-down/write-off/revaluation of long-term assets, tangibles, goodwill, other intangibles, biological assets, exploration costs or investment properties treated as tangible assets – the remaining portion that has not been shown by Thomson Reuters on the face of the income statement (classified as Impairment – Assets Held for Use, Supplemental [VIAU])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business (classified Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of accounts receivable (classified as Selling/General/Administrative Expense [ESGA])

- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (classified as Investment Income – Operating [EINV] – for items reported in the operating section; or as Investment Income - Non-Operating [NINV] - for the single-step format of the income statement; or for items reported in the non-operating section)
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Impairment – Assets Held for Use, Supplemental

VIAU

| | |
|------------------------|--|
| COA Code | VIAU |
| Eikon for Office Field | TR.ImpairmentAssetsHeldForUseSuppl |
| Eikon for Office Label | Impairment – Assets Held for Use, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2008 |
| Quarterly History | Since 2008 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Impairment – Assets Held for Use, Supplemental [VIAU] represents an unusual item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These assets are retained by the reporting company.

If the impairment of assets held for use is reported on the face of the income statement, or in notes to values reported on the face, it is collected as Impairment – Assets Held for Use [EIAU] (for Industrial, Utility and Insurance companies), or as Other Unusual Income [NUII] and Other Unusual Expense [NUIE] (for banks – for impairment reversal and impairment charges, respectively).

The remaining portion of the impairment of assets held for use, which cannot be related to the face and notes, is collected as Impairment – Assets Held for Use, Supplemental [VIAU].

Impairment – Assets Held for Use, Supplemental [VIAU] includes:

- The remaining portion of the impairment of assets held for use, which has not been shown by Thomson Reuters on the face of the income statement (classified as Impairment-Assets Held for Use, Supplemental [VIAU])

Impairment – Assets Held for Use, Supplemental [VIAU] excludes:

- Impairment/write-down/write-off/revaluation of long-term assets, tangibles, goodwill, other intangibles, biological assets, exploration costs or investment properties treated as tangible assets – the portion reported on the face of the income statement or in notes to the values reported on the face (classified as Impairment – Assets Held for Use [EIAU])
- The remaining portion of the impairment of assets held for sale, such as inventories, investment securities or investment properties treated as investment assets, which has not been shown by

Thomson Reuters on the face of the income statement (classified as Impairment-Assets Held for Sale, Supplemental [VIAS])

- Other-than-temporary impairment losses on investments (classified as Impairment-Assets Held for Sale, Supplemental [VIAS])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business (classified Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of accounts receivable (classified as Selling/General/Administrative Expense [ESGA])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (classified as Investment Income – Operating [EINV] – for items reported in the operating section; or as Investment Income - Non-Operating [NINV] - for the single-step format of the income statement; or for items reported in the non-operating section)
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Litigation Charge, Supplemental

VLIT

| | |
|------------------------|--------------------------------------|
| COA Code | VLIT |
| Eikon for Office Field | TR.LitigationChargeSuppl |
| Eikon for Office Label | Litigation Charge, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2008 |
| Quarterly History | Since 2008 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Litigation Charge, Supplemental [VLIT] represents unusual/non-recurring litigation expenses, and may include fees for lawyers, or settlement charges. However, this item does not include standard business-related lawyers' and court fees.

If non-recurring litigation costs are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Litigation [ELIT] (for Industrial, Utility and Insurance companies), or as Litigation Expense [NLIT] (for banks). The remaining portion of non-recurring litigation costs, which cannot be related to the face and notes, is collected as Litigation Charge, Supplemental [VLIT].

Litigation Charge, Supplemental [VLIT] includes:

- The remaining portion of non-recurring litigation costs and provisions for litigation, which has not been shown by Thomson Reuters on the face of the income statement

Litigation Charge, Supplemental [VLIT] excludes:

- Non-recurring litigation costs disclosed on the face of the income statement, or in notes to the values reported on the face (classified as Litigation [ELIT])
- Court and legal fees payable in the normal course of business (classified as Selling/General/Administrative Expense [ESGA] for Industrial, Utility and Insurance companies; or as Other Expense [NOEX] for banks)
- Total auditor's fees, accounting fees, legal fees, consulting fees, and other fees for external professional services (classified as Audit Fees [VTAU], Audit-Related Fees [VTAR], Tax Fees [VTTF] and All Other Fees [VTOF])
- Extraordinary income or losses resulting from court proceedings, reported after taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Purchased R&D Written-Off, Supplemental

VRDW

| | |
|------------------------|---|
| COA Code | VRDW |
| Eikon for Office Field | TR.PurchasedRDWrittenOffSuppl |
| Eikon for Office Label | Purchased R&D Written-Off, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2008 |
| Quarterly History | Since 2008 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Purchased R&D Written-Off, Supplemental [VRDW] represents the write-off of acquired in-process research and development costs (IPR&D).

R&D expenditures may be capitalized by a company, and then acquired by another firm. Depending on accounting standards, the acquiring company would either expense the whole value of purchased R&D directly in the income statement, or capitalize the costs as tangible or intangible assets and subsequently depreciate or amortize over years during which the assets are supposed to generate an economic value. Purchased R&D Written-Off, Supplemental [VRDW] consists of the currently expensed or written-off portion of purchased R&D.

If the write-off of purchased in-process R&D costs is reported on the face of the income statement, or in notes to values reported on the face, it is collected as Purchased R&D Written-Off [ERDW]. The remaining portion of IPR&D costs written off, which cannot be related to the face and notes, is collected as Purchased R&D Written-Off, Supplemental [VRDW].

Purchased R&D Written-Off, Supplemental [VRDW] includes:

- The remaining portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing, which has not been shown by Thomson Reuters on the face of the income statement

Purchased R&D Written-Off, Supplemental [VRDW] excludes:

- Purchased R&D costs written off, disclosed on the face of the income statement or in notes to the face of the income statement (classified as Purchased R&D Written-Off [ERDW])

- Total research and development costs expensed directly in the income statement (broken out into their components: the portion capitalized during the period on the balance sheet and the portion amortized during the period – if such information is available; classified as Research & Development Exp., Supplemental [VRAD])
- The portion of acquired in-process research and development costs (IPR&D) that was depreciated or amortized during the period, following their capitalization as tangible or intangible assets on the balance sheet (classified as Depreciation, Supplemental [VDEP] or Amortization of Intangibles, Supplemental [VAMI])

Definition revised August 2015

Restructuring Charge, Supplemental

VRES

| | |
|------------------------|--------------------------------------|
| COA Code | VRES |
| Eikon for Office Field | TR.RestructuringChargeSuppl |
| Eikon for Office Label | Restructuring Charge, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2008 |
| Quarterly History | Since 2008 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Restructuring Charge, Supplemental [VRES] represents an unusual or non-recurring item related to a significant rearrangement of a company's assets and/or liabilities. The restructuring may include discontinuing a line of business, closing plants, or making employee cutbacks.

If restructuring costs are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Restructuring Charge [ERES] (for Industrial, Utility and Insurance companies), or as Restructuring Charge [NRES] (for banks). The remaining portion of restructuring costs, which cannot be related to the face and notes, is collected as Restructuring Charge, Supplemental [VRES].

Restructuring Charge, Supplemental [VRES] includes:

- The remaining portion of non-recurring restructuring expenses, which has not been shown by Thomson Reuters on the face of the income statement
- The remaining portion of non-recurring/one-off/unusual severance costs, not shown on the face of the income statement

Restructuring Charge, Supplemental [VRES] excludes:

- Restructuring expenses disclosed on the face of the income statement, or in notes to the values reported on the face (classified as Restructuring Charge [ERES] for Industrial, Utility and Insurance companies, or as Restructuring Charge [NRES] for banks)
- The remaining portion of severance payment expenses in the usual course of business, not shown on the face of the income statement (classified as Labor & Related Expense, Supplemental [VLAR])
- Extraordinary restructuring charges reported below net income before taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Other Unusual Expense (Income), Supplemental**VUIE**

| | |
|------------------------|--|
| COA Code | VUIE |
| Eikon for Office Field | TR.OtherUnusualExpenseSuppl |
| Eikon for Office Label | Other Unusual Expense (Income), Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2008 |
| Quarterly History | Since 2008 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Other Unusual Expense (Income), Supplemental [VUIE] represents the remaining portion of non-recurring/special/unusual expenses or income, not shown on the face of the income statement, other than:

- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]
- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]

If other non-recurring items are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Other Unusual Expense (Income) [EUIE] (for Industrial, Utility and Insurance companies), or as Other Unusual Income [NUII] and Other Unusual Expense [NUIE] (for banks). The remaining portion of other non-recurring items, which cannot be related to the face and notes, is collected as Other Unusual Expense (Income), Supplemental [VUIE].

Other Unusual Expense (Income), Supplemental [VUIE] includes the remaining portion, not shown on the face of the income statement, of the following items:

- Costs related to the acquisition of another company
- Merger related costs
- Uncovering of employee fraud that negatively affects the company's financial condition
- Flood, fire, and other natural disaster losses (not qualified as an extraordinary item shown below income before taxes)
- Relocation and moving expense
- Expropriation of assets by foreign governments
- Environmental remediation costs
- Facility closures/plant closing/relocation of plants
- Insurance gains/losses
- Lease cancellation/termination costs

- Recapitalization costs
- The early extinguishment/retirement of debt

Other Unusual Expense (Income), Supplemental [VUIE] excludes:

- The portion of other non-recurring items shown on the face of the income statement (classified as Other Unusual Expense (Income) [EUIE])
- Gain or loss on the sale of fixed assets – the remaining portion not shown on the face of the income statement (classified as (Gain) Loss on Sale of Assets, Supplemental [VGLA])
- Non-recurring/one-off/unusual severance payment expenses – the remaining portion not shown on the face of the income statement (classified as Restructuring Charge, Supplemental [VRES])
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense, Supplemental [VLAR])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

Non-Recurring Items, Total SUIT

| | |
|------------------------|--------------------------------------|
| COA Code | SUIT |
| Eikon for Office Field | TR.NonRecurringItemsTotal |
| Eikon for Office Label | Non-Recurring Items, Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2008 |
| Quarterly History | Since 2008 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Non-Recurring Items, Total [SUIT] represents all non-recurring/one-off items which cannot be related to the face of the income statement, or to notes to the values reported on the face.

If non-recurring items are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Unusual Expense (Income) [SUIE] and Gain/(Loss) Sale of Assets [NGLA] (for Industrial, Utility and Insurance companies); or as Other Unusual Income [NUII], Restructuring Charge [NRES], Litigation Expense [NLIT] and Other Unusual Expense [NUIE] (for banks).

The remaining portion of non-recurring items, reported in other sources, which cannot be related to the face and notes, is shown as Non-Recurring Items, Total [SUIT].

Non-Recurring Items, Total [SUIT] is calculated as the sum of:

- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]
- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]

Non-Recurring Items, Total [SUIT] excludes:

- Changes in provisions (classified as Other Operating Expenses, Total [SOOE] for Industrial, Utility and Insurance companies; or as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE] for banks)
- Net investment income or losses disclosed in the revenue section, or forming part of a company's core operations or investment activities (classified as Revenue [SREV] in the Industrial template, or as Other Revenue, Total [SORE] in the Insurance template)
- Net investment losses or income disclosed in the operating section, in the functional or cost-by-nature income statement formats (classified as Interest/Investment Income – Operating [SIIO])
- Net investment income or losses disclosed in the non-operating section, or not forming part of a company's core operations or investment activities (classified as Interest/Investment Income - Non-Operating [SIIN])
- Unrealized gains and losses on the fair value change of investments reported by banks (classified as Non-Interest Income, Bank [SNII/NTNI] or Non-Interest Expense, Bank [SNIE/NTNE])
- Hedging gains and losses (for Industrial and Utility companies, classified as Revenue [SREV], Cost of Revenue, Total [SCOR], Interest/Investment Income – Operating [SIIO] or Interest/Invest Income - Non-Operating [SIIN]; for Insurance companies, classified as Other Revenue, Total [SORE], Other Operating Expenses, Total [SOOE] or Interest/Invest Income - Non-Operating [SIIN]; for Banks, classified as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE])
- Total extraordinary items reported below income taxes (classified as Total Extraordinary Items [STXI], further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Total Special Items

STSI

| | |
|------------------------|----------------------|
| COA Code | STSI |
| Eikon for Office Field | TR.TotalSpecialItems |
| Eikon for Office Label | Total Special Items |
| Units | Millions |
| Polarity | Negative |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 2001 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Income |

Total Special Items [STSI] represents the sum of all non-recurring/unusual/extraordinary/one-off/special gains and losses that impact a company in any given period. Total Special Items [STSI] is one of the items used in calculating the Thomson Reuters Normalized Income values. It represents the sum of:

For Industrial, Insurance and Utility Companies:

- Unusual Expense (Income) [SUIE], further delineated into:
 - Purchased R&D Written-off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Other Unusual Income/Expense [EUIE]
 - Loss (Gain) on Sale of Assets - Operating [EGLA]
- Gain (Loss) on Sale of Assets [NGLA]
- Amortization of Acquisition Costs, Supplemental [VAMA] (no longer expensed in the U.S. GAAP and in the IFRS)
- Non-Recurring Items, Total [SUIT], further delineated into:
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]
 - Restructuring Charge, Supplemental [VRES]
 - Other Unusual Expense (Income), Supplemental [VUIE]

For banks:

- Other Unusual Income [NUII]
- Restructuring Charge [NRES]
- Litigation Expense [NLIT]
- Other Unusual Expense [NUIE]
- Amortization of Acquisition Costs [NAMA] (no longer expensed in the U.S. GAAPs and in the IFRS)
- Non-Recurring Items, Total [SUIT], further delineated into:
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]

- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]

Total Special Items [STSI] excludes:

- Changes in provisions (classified as Other Operating Expenses, Total [SOOE] for Industrial, Utility and Insurance companies; or as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE] for banks)
- Unrealized gains and losses on the fair value change of investments (classified as Interest/Investment Income – Operating [SIIO] and Interest/Invest Income - Non-Operating [SIIN] for Industrial, Utility and Insurance companies; or as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE] for banks)
- Hedging gains and losses (for Industrial and Utility companies, classified as Revenue [SREV], Cost of Revenue, Total [SCOR], Interest/Investment Income – Operating [SIIO] or Interest/Invest Income - Non-Operating [SIIN]; for Insurance companies, classified as Other Revenue, Total [SORE], Other Operating Expenses, Total [SOOE] or Interest/Invest Income - Non-Operating [SIIN]; for Banks, classified as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE])
- Total extraordinary items reported below income taxes (classified as Total Extraordinary Items [STXI], further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Normalized Income Before Taxes

VPTI

| | |
|------------------------|--------------------------------------|
| COA Code | VPTI |
| Eikon for Office Field | TR.NormIncomeBeforeTaxes |
| Eikon for Office Label | Normalized Income Before Taxes |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2001 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Income |

Normalized Income Before Taxes [VPTI] represents net income before taxes, excluding the effects of all non-recurring/unusual/one-off/extraordinary items.

Thomson Reuters Normalized Income is computed by adding back the value of non-recurring costs and gains, in order to generate an earnings figure that is usually more comparable across companies than company-reported GAAP earnings.

Normalized Income Before Taxes [VPTI] is the sum of:

- Net Income Before Taxes [EIBT]

- Total Special Items [STSI], which are added back to net income before taxes – further delineated into:
 - For Industrial, Insurance/Finance and Utility Companies:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Other Unusual Income/Expense [EUIE]
 - Loss (Gain) on Sale of Assets - Operating [EGLA]
 - Gain/(Loss) Sale of Assets [NGLA]
 - Amortization of Acquisition Costs, Supplemental [VAMA] (no longer expensed in U.S. and Canadian GAAPs)
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]
 - Restructuring Charge, Supplemental [VRES]
 - Other Unusual Expense (Income), Supplemental [VUIE]
 - For Banks:
 - Other unusual income [NUII]
 - Restructuring Charge [NRES]
 - Litigation Expense [NLIT]
 - Other Unusual Expense [NUIE]
 - Amortization of Acquisition Costs [NAMA] (no longer expensed in U.S. and Canadian GAAPs)
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]
 - Restructuring Charge, Supplemental [VRES]
 - Other Unusual Expense (Income), Supplemental [VUIE]

Normalized Income Before Taxes [VPTI] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])

Normalized Income Before Taxes [VPTI] represents net income before the following items:

- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Total Special Items [STSI])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Normalized Income Available to Common [VIAC] includes:

- Changes in provisions
- Unrealized gains and losses on the fair value change of investments
- Hedging gains and losses (excluding the portion disclosed in Other Comprehensive Income)

Normalized Income Before Taxes [VPTI] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])

- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Effect of Special Items on Income Taxes

STEC

| | |
|------------------------|---|
| COA Code | STEC |
| Eikon for Office Field | TR.EffctSpecialItmsIncTax |
| Eikon for Office Label | Effect of Special Items on Income Taxes |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2001 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Income |

Effect of Special Items on Income Taxes [STEC] represents the tax impact of adding back non-recurring items, used in the computation of normalized earnings (Normalized Income After Taxes [VIAT] and Normalized Income Available to Common [VIAC]).

Thomson Reuters calculates this value using various factors, including total non-recurring gains and losses (Total Special Items [STSI]), the company's effective tax rate, income/loss before taxes etc.

Definition revised August 2015

Income Taxes Excluding Impact of Special Items**VITN**

| | |
|------------------------|--|
| COA Code | VITN |
| Eikon for Office Field | TR.IncTaxExImpactofSpecItems |
| Eikon for Office Label | Income Tax Excluding Impact of Special Items |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2001 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Income |

Income Taxes Excluding Impact of Special Items [VITN] represents total income taxes, adjusted by the tax impact of adding back non-recurring items, used in the computation of normalized earnings (Normalized Income After Taxes [VIAT] and Normalized Income Available to Common [VIAC]).

Income Taxes Excluding Impact of Special Items [VITN] is calculated as the sum of:

- Provision for Income Taxes [TTAX]
- Effect of Special Items on Income Taxes [STEC]

Definition revised August 2015

Normalized Income After Taxes**VIAT**

| | |
|------------------------|--------------------------------------|
| COA Code | VIAT |
| Eikon for Office Field | TR.NormIncomeAfterTaxes |
| Eikon for Office Label | Normalized Income After Taxes |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2001 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Income |

Normalized Income After Taxes [VIAT] represents net income after taxes, excluding the effects of all non-recurring/unusual/one-off/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income.

Thomson Reuters Normalized Income is computed by adding back the value of non-recurring costs and gains, in order to generate an earnings figure that is usually more comparable across companies than company-reported GAAP earnings.

Normalized Income After Taxes [VIAT] is calculated as normalized net income before taxes, adjusted by income taxes and the estimated tax impact of adding back non-recurring items:

- Normalized Income Before Taxes [VPTI], further delineated into the sum of:

- Net Income Before Taxes [EIBT]
- Total Special Items [STSI], which are added back to net income before taxes
- less Income Taxes Excluding Impact of Special Items [VITN], further delineated into the sum of:
 - Provision for Income Taxes [TTAX]
 - Effect of Special Items on Income Taxes [STEC]

Normalized Income After Taxes [VIAT] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX], adjusted by the tax impact of adding back non-recurring items

Normalized Income After Taxes [VIAT] represents net income before the following items:

- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Normalized Income After Taxes [VIAT] includes:

- Changes in provisions
- Unrealized gains and losses on the fair value change of investments
- Hedging gains and losses (excluding the portion disclosed in Other Comprehensive Income)

Normalized Income After Taxes [VIAT] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

| Normalized Income Available to Common | | VIAC |
|--|---|-------------|
| COA Code | VIAC | |
| Eikon for Office Field | TR.NormIncAvailToCommon | |
| Eikon for Office Label | Normalized Income Avail to Cmn Shareholders | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 2001 | |
| Quarterly History | Since 2001 | |
| COA Type | Industrial, Bank, Utility, Insurance | |
| Data Type | Income | |

Normalized Income Available to Common [VIAC] represents the bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/one-off/extraordinary items, after

minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income.

Thomson Reuters Normalized Income is computed by adding back the value of non-recurring costs and gains, in order to generate an earnings figure that is usually more comparable across companies than company-reported GAAP earnings.

Normalized Income Available to Common [VIAC] is used as the numerator in the calculation of Basic Normalized EPS [VBES]. It is also one of the values used as the nominator in the calculation of Diluted Normalized EPS [VDES].

Normalized Income Available to Common [VIAC] is calculated as the sum of:

- Normalized Income After Taxes [VIAT], further delineated into:
 - Normalized Income Before Taxes [VPTI], comprised of:
 - Net Income Before Taxes [EIBT]
 - Total Special Items [STSI], which are added back to net income before taxes
 - less Income Taxes Excluding Impact of Special Items [VITN], comprised of:
 - Provision for Income Taxes [TTAX]
 - Effect of Special Items on Income Taxes [STEC]
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Normalized Income Available to Common [VIAC] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX], adjusted by the tax impact of adding back non-recurring items
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]

- Interest Adjustment – Primary EPS [CPIA]

Normalized Income Available to Common [VIAC] represents net income before the following items:

- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])

Normalized Income Available to Common [VIAC] includes:

- Changes in provisions
- Unrealized gains and losses on the fair value change of investments
- Hedging gains and losses (excluding the portion disclosed in Other Comprehensive Income)

Normalized Income Available to Common [VIAC] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])

- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Basic Normalized EPS

VBES

| | |
|------------------------|--------------------------------------|
| COA Code | VBES |
| Eikon for Office Field | TR.BasicNormalizedEps |
| Eikon for Office Label | Basic Normalized EPS |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2001 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Income |

Basic Normalized EPS [VBES] represents the bottom-line earnings per share available to common stockholders, excluding the effects of all non-recurring/unusual/one-off/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share.

Basic Normalized EPS [VBES] is calculated as:

- Normalized Income Available to Common [VIAC]
- divided by Basic Weighted Average Shares [SBAS/GBAS].

Definition revised August 2015

Diluted Normalized EPS

VDES

| | |
|------------------------|--------------------------------------|
| COA Code | VDES |
| Eikon for Office Field | TR.DilutedNormalizedEps |
| Eikon for Office Label | Diluted Normalized EPS |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2001 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Income |

Diluted Normalized EPS [VDES] represents the bottom-line earnings per share available to common stockholders, excluding the effects of all non-recurring/unusual/one-off/extraordinary items, adjusted by the effects of dilution. This value is adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share.

Diluted Normalized EPS [VDES] is calculated as:

- Normalized Income Available to Common [VIAC]
- plus Dilution Adjustment [SDAJ/GDAJ]
- divided by Diluted Weighted Average Shares [SDWS/GDWS].

Definition revised August 2015

Pro Forma Stock Compensation Expense

VEEV

| | |
|------------------------|--------------------------------------|
| COA Code | VEEV |
| Eikon for Office Field | TR.ProFormaStockCompensationExpense |
| Eikon for Office Label | Pro Forma Stock Compensation Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Pro Forma Stock Compensation Expense [VEEV] represents employee compensation paid in the form of stock options that have not yet been exercised and are not disclosed on the income statement.

Pro forma stock compensation expense was reported historically by companies using the U.S. GAAP. Entities which used the intrinsic value method to measure the cost of stock compensation plans were required to provide an additional disclosure, in which they informed what the amount of these charges would be if they applied the fair value method of the measurement.

The disclosure was required by the SFAS 123 accounting standard. It was discontinued as a result of the standard's revision in 2004.

Pro Forma Stock Compensation Expense [VEEV] excludes:

- The current cost of employee stock option plans (classified as (Stock-Based Compensation, Supplemental [VSCP]))

Definition revised August 2015

Net Income After Stock-Based Compensation Expense

VPFI

| | |
|------------------------|---|
| COA Code | VPFI |
| Eikon for Office Field | TR.NetIncomeAfterStockBasedCompExp |
| Eikon for Office Label | Net Income after Stock Based Compensation Expense |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Net Income After Stock-Based Compensation Expense [VPFI] represents as reported net income reduced by pro forma stock compensation, disclosed historically by companies reporting in the U.S. accounting standards.

Net income after stock compensation was presented historically by entities which used the intrinsic value method to measure the cost of stock compensation plans. They were required to provide an additional disclosure, in which they informed what would be the amount of these charges if they applied the fair value method of the measurement.

The disclosure was required by the SFAS 123 accounting standard. It was discontinued as a result of the standard's revision in 2004.

Definition revised August 2015

Basic EPS After Stock-Based Comp. Exp.

VPFB

| | |
|------------------------|--|
| COA Code | VPFB |
| Eikon for Office Field | TR.BasicEpsAfterStockBasedCompExp |
| Eikon for Office Label | Basic EPS after Stock Based Compensation Expense |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Basic EPS After Stock-Based Compensation Expense [VPFB] represents Net Income After Stock-Based Compensation Expense [VPFI] divided by Basic/Primary Weighted Average Shares [SBAS/GBAS].

Definition revised June 2003

Dil. EPS After Stock-Based Comp. Exp.

VPFD

| | |
|------------------------|--|
| COA Code | VPFD |
| Eikon for Office Field | TR.DilutedEpsAfterStockBasedCompExp |
| Eikon for Office Label | Diluted EPS after Stock Based Compensation Expense |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Diluted EPS After Stock-Based Compensation Expense [VPFD] represents Net Income After Stock-Based Compensation Expense [VPFI] plus the Dilution Adjustment [SDAJ/GDAJ] divided by Diluted Weighted Average Shares [SDWS/GDWS].

Definition revised June 2003

Income Statement – Supplemental Items

Interest Expense (Financial Operating), Supplemental

VCIN

| | |
|------------------------|---------------------|
| COA Code | VCIN |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Supplemental Item |

Interest Expense (Financial Operating), Supplemental [VCIN] represents interest expense relating to a company's financial operations. If Interest Expense (Financial Operating), Supplemental [VCIN] is not provided on the income statement, it is obtained from the notes. It is always reported as a negative figure.

Definition revised November 2012

Net Revenues

VRIN

| | |
|------------------------|-------------------|
| COA Code | VRIN |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial |
| Data Type | Supplemental Item |

Net Revenues [VRIN] represents Net Revenues for Investment Banks. It will only be computed if the company is an Investment Bank as per Thomson Reuters Business Classification (TRBC) schema and if Interest Expense (Financial Operating), Supplemental [VCIN] holds a value.

Net Revenues [VRIN] represents the sum of:

- Revenue [SREV]
- Other Revenue, Total [SORE]
- Less: Interest Expense (Financial Operating), Supplemental [VCIN]

Definition revised November 2012

Stock-Based Compensation, Supplemental**VSCP**

| | |
|------------------------|--|
| COA Code | VSCP |
| Eikon for Office Field | TR.StockBasedCompensationSupplemental |
| Eikon for Office Label | Stock-Based Compensation, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2006 |
| Quarterly History | Since 2006 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Stock-Based Compensation, Supplemental [VSCP] represents a form of compensation payable in the form of company shares, stock options or similar instruments issued by the company. It arises from an employee stock option plan (ESOP). Typically this type of compensation scheme is directed at the managing staff.

Stock-based compensation expense is measured at the grant date based on the fair value of the award and is recognized as expense over the employee requisite service period.

Stock-based compensation expense can be reported on the face of the income statement, the face of the cash flow statement, statement of changes in equity and the notes to the financial statements. Where the figures match each other, they can be taken from either of these sources. Where the figures differ, i.e. the income statement value is different from the value in the cash flow statement, Thomson Reuters collects the highest of the figures.

Stock-Based Compensation, Supplemental [VSCP] excludes:

- Pro forma stock compensation expenses, required historically by the U.S. accounting standards for companies which used the intrinsic value method to measure the cost of these plans, prior to the revision of the accounting practice in 2004 (classified as Pro Forma Stock Compensation Expense [VEEV])

Definition revised August 2015

Interest Expense, Supplemental**VIEX**

| | |
|------------------------|--------------------------------|
| COA Code | VIEX |
| Eikon for Office Field | TR.InterestExpenseSupplemental |
| Eikon for Office Label | Interest Expense, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Supplemental Item |

Interest Expense, Supplemental [VIEX] represents interest expense that may be paid and/or imputed, and are reported net of interest capitalized. When interest expense is not reported on the income statement, it is obtained from the notes of the financial statement.

Definition revised June 2008

Interest Capitalized, Supplemental

VCAP

| | |
|------------------------|------------------------------------|
| COA Code | VCAP |
| Eikon for Office Field | TR.InterestCapitalizedSupplemental |
| Eikon for Office Label | Interest Capitalized, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Supplemental Item |

Interest Capitalized, Supplemental [VCAP] represents interest charges deferred to a company's property, plant and equipment account, amortized over the life of the related assets. If Interest Capitalized, Supplemental [VCAP] is not provided on the income statement, it is obtained from the notes. It is always reported as a negative figure.

Definition revised June 2003

Funds From Operations – REIT

HFFO

| | |
|------------------------|------------------------------|
| COA Code | HFFO |
| Eikon for Office Field | TR.FundsFromOperationsReit |
| Eikon for Office Label | Funds From Operations - REIT |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1996 |
| Quarterly History | Since 1998 |
| COA Type | Industrial |
| Data Type | Supplemental Item |

Funds From Operations (FFO) [HFFO] – REIT represents, according to the National Association of Real Estate Investment Trusts, Inc. (NAREIT), net income computed in accordance with Generally Accepted Accounting Principles (GAAP), excluding gains (or losses) from debt restructuring and sales of property, plus depreciation and amortization, and after adjustments for unconsolidated partnerships and joint ventures. Funds From Operations [HFFO] – REIT is always found in the notes.

Definition revised June 2003

Depreciation, Supplemental**VDEP**

| | |
|------------------------|--------------------------------------|
| COA Code | VDEP |
| Eikon for Office Field | TR.DepreciationSupplemental |
| Eikon for Office Label | Depreciation, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Depreciation, Supplemental [VDEP] represents the total value of capitalized costs of tangible fixed assets that have been allocated to the current accounting period. Depreciation is the process of allocating these capitalized costs to expenses in a systematic manner, over those periods during which the company is expected to benefit from the use of the assets.

If a company reports a combination of depreciation and amortization, and the depreciation is not delineated separately, Depreciation, Supplemental [VDEP] is used to collect the sum of the two items and labeled as an adjustment to depreciation and amortization.

Depreciation, Supplemental [VDEP] is collected from the following sources:

- 1) Income statement (the face and notes to the income statement);
- 2) Depreciation charge reported in the table of tangible fixed assets;
- 3) Cash flow statement;
- 4) Other available sources.

Some companies present varying information as regards the total value of depreciation. For example, the depreciation charge provided in the table of tangible assets may be different from the value reported in the statement of cash flows. In this scenario, Thomson Reuters collects the highest one of the alternative values.

In some cases, the total combined value of depreciation and amortization reported in the cash flow statement is different from the value of individual components reported in other sources within the document. The treatment of this scenario is as follows:

- If the value of individual components is higher than the combined value in the cash flow statement, Thomson Reuters collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The combined value from the cash flow statement is ignored.
- If the combined value in the cash flow statement is higher than the value of individual components, Thomson Reuters collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The difference between the combined cash flow value and the sum of components is collected as Depreciation, Supplemental [VDEP] and labeled as an adjustment to depreciation and amortization.

Depreciation, Supplemental [VDEP] includes:

- Amortization of intangible fixed assets, if a company combines it with the depreciation of tangible fixed assets

- Depreciation of tangible fixed assets combined with impairment charges, if the latter are not delineated separately
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets
- Depreciation of fixed assets capitalized under long-term finance lease contracts
- Depreciation of land improvement costs capitalized as tangible assets
- Depreciation of properties under leases for real estate operations companies
- Depreciation reported within research and development costs
- Depreciation of capitalized software development costs for software and programming companies, if software is capitalized as property, plant and equipment
- The portion of acquired in-process research and development costs (IPR&D), capitalized as tangible assets, that was depreciated during the period
- Depreciation of power plants, natural gas storage facilities, water and heating plants, and transmission/distribution facilities reported by utility companies
- Depreciation of capitalized prepaid lease rights classified as tangible assets
- Depreciation of nuclear fuel
- Depletion of natural resources
- Depreciation of biological assets

Depreciation, Supplemental [VDEP] excludes:

- Depreciation of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for Industrial and Utility companies, as Other Operating Expense [EOOE] for Insurance companies, or as Other Expense [NOEX] for banks)
- Impairment of tangible fixed assets, delineated separately from depreciation (classified as Impairment-Assets Held for Use [EIAU] for items reported on the face or in notes to values from the face of the income statement; or as Impairment Assets Held for Use, Supplemental [VIAU] for items that cannot be related to the face)
- Amortization of intangibles, when separated from depreciation of tangible fixed assets (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization of capitalized acquisition costs or goodwill (classified as Amortization of Acquisition Costs [EAMA])
- Amortization of capitalized software development costs for software and programming companies, if software is capitalized as intangible assets (classified as Amortization of Intangibles, Supplemental [VAMI])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW] for items reported on the face or in notes to values from the face of the income statement; or as Purchased R&D Written-Off, Supplemental [VRDW] for items that cannot be related to the face)

- The portion of acquired in-process research and development costs (IPR&D), capitalized as intangible assets, that was amortized during the period (classified as Amortization of Intangibles, Supplemental [VAMI])
- Research and development costs expensed directly in the income statement (classified as Research & Development [ERAD])
- Items used in the calculation of net R&D costs, if a company presents R&D costs capitalized during the period (total cash expense for research and development less the portion capitalized on the balance sheet during the period – shown as components of Research & Development Expense, Supplemental [VRAD])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Amortization of deferred costs classified as intangible fixed assets (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs and debt discounts (classified as Interest Expense, Supplemental [VIEX])
- Amortization of debt discounts (classified as Interest Expense, Supplemental [VIEX])
- Amortization of deferred costs not included in tangible or intangible assets, for Industrial, Utility and Insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC] (Insurance only), Other Operating Expense [EOOE] or Non-Operating Income/Expense [NONT]))
- Amortization of deferred costs not included in tangible or intangible assets, for banks (classified as Other Expense [NOEX])
- Amortization of capitalized prepaid lease rights which are not treated as tangibles, for Industrial, Utility and Insurance companies (if treated as intangible assets – classified as Amortization of Intangibles, Supplemental [VAMI]; if treated as deferred charges unrelated to tangibles and intangibles – classified as Other Operating Expense [EOOE] or Other, Net [NONT]; if capitalized as investment properties, in standards that treat these properties as investment assets – classified as Investment Income – Operating [EINV] or Investment Income - Non-Operating [NINV] for Industrial and Utility companies, or as Other Operating Expense [EOOE] and Investment Income - Non-Operating [NINV] for insurance companies)
- Amortization of capitalized prepaid lease rights which are not treated as tangibles, for banks (classified as Amortization of Intangibles [NAMI] – if treated as intangible assets; as Other Expense [NOEX] – if treated as deferred charges unrelated to tangibles and intangibles; or if capitalized as investment properties, in standards that treat these properties as investment assets)

Definition revised August 2015

| Amortization of Acquisition Costs, Supplemental | | VAMA |
|--|---|-------------|
| COA Code | VAMA | |
| Eikon for Office Field | TR.AmortOfAcquisitionCostsSupplemental | |
| Eikon for Office Label | Amortization of Acquisition Costs, Supplemental | |
| Units | Millions | |
| Polarity | Negative | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Amortization of Acquisition Costs, Supplemental [VAMA] represents the total value of capitalized company acquisition costs (goodwill) that have been allocated to the current accounting period. Goodwill is the excess of the price paid for the purchase of a business over the fair market value of its identifiable tangible and intangible assets, less liabilities. Amortization of goodwill consists of the periodic reduction of the premium paid in the acquisition over the company's value.

The amortization of goodwill is no longer permitted by the International Financial Reporting Standards (IFRS) and by the U.S. GAAP. However, it is allowed in many local accounting standards.

Amortization of Acquisition Costs, Supplemental [VAMA] is collected from the following sources:

- 1) Income statement (the face and notes to the income statement);
- 2) Amortization charge reported in the table of intangible fixed assets;
- 3) Cash flow statement;
- 4) Other available sources.

Some companies present varying information as regards the total value of goodwill amortization. For example, the goodwill amortization charge provided in the table of intangible assets may be different from the value reported in the statement of cash flows. In this scenario, Thomson Reuters collects the highest one of the alternative values.

In some cases, the total combined value of depreciation and amortization reported in the cash flow statement is different from the value of individual components reported in other sources within the document. The treatment of this scenario is as follows:

- If the value of individual components is higher than the combined value in the cash flow statement, Thomson Reuters collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The combined value from the cash flow statement is ignored.
- If the combined value in the cash flow statement is higher than the value of individual components, Thomson Reuters collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The difference between the combined cash flow value and the sum of components is collected as Depreciation, Supplemental [VDEP] and labeled as an adjustment to depreciation and amortization.

Amortization of Acquisition Costs, Supplemental [VAMA] includes:

- Amortization of the excess of the purchase price over the value of acquired companies (amortization of goodwill)
- Amortization of the excess of the value of acquired companies over their purchase price (amortization of negative goodwill)

Amortization of Acquisition Costs, Supplemental [VAMA] excludes:

- Amortization of capitalized R&D costs and other intangibles acquired through a business acquisition, such as software costs, capitalized software programming costs, technology and licenses acquired – if these assets are still disclosed as intangibles (different than goodwill) on the balance sheet following the acquisition (classified as Amortization of Intangibles, Supplemental [VAMI])
- Impairment/write-off of goodwill/acquisition costs (classified as Impairment – Assets Held for Use [EIAU] or Impairment Assets Held for Use, Supplemental [VIAU])

- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Impairment-Assets Held for Use [EIAU] or Impairment Assets Held for Use, Supplemental [VIAU])
- Negative goodwill recognized (classified as Other Unusual Expense (Income) [EUIE] or as Other Unusual Expense (Income), Supplemental [VUIE])

Definition revised August 2015

Amortization of Intangibles, Supplemental

VAMI

| | |
|------------------------|---|
| COA Code | VAMI |
| Eikon for Office Field | TR.AmortOfIntangiblesSupplemental |
| Eikon for Office Label | Amortization of Intangibles, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Amortization of Intangibles, Supplemental [VAMI] represents the total value of capitalized costs of intangible fixed assets, other than acquisition costs (goodwill), that have been allocated to the current accounting period. Amortization is the process of allocating these capitalized costs to expenses in a systematic manner, over those periods during which the company is expected to benefit from the use of the assets.

Amortization of Intangibles, Supplemental [VAMI] is collected from the following sources:

- 1) Income statement (the face and notes to the income statement);
- 2) Amortization charge reported in the table of intangible fixed assets;
- 3) Cash flow statement;
- 4) Other available sources.

If a company reports a combination of depreciation and amortization, and the amortization is not delineated separately, the sum of the two items is collected as Depreciation, Supplemental [VDEP] and labeled as an adjustment to depreciation and amortization.

Some companies present varying information as regards the total value of intangible amortization. For example, the amortization charge provided in the table of intangible assets may be different from the value reported in the statement of cash flows. In this scenario, Thomson Reuters collects the highest one of the alternative values.

In some cases, the total combined value of depreciation and amortization reported in the cash flow statement is different from the value of individual components reported in other sources within the document. The treatment of this scenario is as follows:

- If the value of individual components is higher than the combined value in the cash flow statement, Thomson Reuters collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The combined value from the cash flow statement is ignored.

- If the combined value in the cash flow statement is higher than the value of individual components, Thomson Reuters collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The difference between the combined cash flow value and the sum of components is collected as Depreciation, Supplemental [VDEP] and labeled as an adjustment to depreciation and amortization.

Amortization of Intangibles, Supplemental [VAMI] includes:

- Amortization of assets capitalized on the balance sheet as intangibles, other than goodwill
- Amortization of intangibles combined with impairment charges, if the latter are not delineated separately
- Amortization of goodwill/acquisition costs and other intangibles, if it is presented as a combined value and goodwill amortization is not delineated separately
- Amortization of deferred costs classified as intangible assets
- Amortization of capitalized prepaid lease rights classified as intangible assets
- Amortization of software/product development costs for software and programming companies, if software is capitalized as intangible assets
- Amortization of patents/licenses/franchises for biotechnology and drug-related companies
- Amortization of capitalized film costs for motion picture companies
- Amortization of capitalized program rights/distribution rights/distribution agreements/subscription rights for broadcasting and cable television companies
- Amortization of capitalized road access rights for forestry companies
- Amortization of capitalized programming costs for cable TV companies
- The portion of acquired in-process research and development costs (IPR&D), capitalized as intangible assets, that was amortized during the period

Amortization of Intangibles, Supplemental [VAMI] excludes:

- Amortization of goodwill/acquisition costs, if reported separately from other intangible assets (classified as Amortization of Acquisition Costs, Supplemental [VAMA])
- Impairment or write-off of intangible assets and goodwill/acquisition costs (classified as Impairment-Assets Held for Use [EIAU] for items reported on the face or in notes to values from the face of the income statement; or as Impairment Assets Held for Use, Supplemental [VIAU] for items that cannot be related to the face)
- Depreciation of capitalized software development costs for software and programming companies, if the software is capitalized as property, plant and equipment (classified as Depreciation, Supplemental [VDEP])
- Research and development costs expensed directly in the income statement (classified as Research & Development Expense, Supplemental [VRAD])
- Items used in the calculation of net R&D costs, if a company presents R&D costs capitalized during the period (total cash expense for research and development less the portion capitalized on the balance sheet during the period – shown as components of Research & Development Expense, Supplemental [VRAD])
- The portion of acquired in-process research and development costs (IPR&D), capitalized as tangible assets, that was depreciated during the period (classified as Depreciation, Supplemental [VDEP])

- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW]] for items reported on the face or in notes to values from the face of the income statement; or as Purchased R&D Written-Off [VRDW], Supplemental for items that cannot be related to the face)
- Amortization of deferred costs classified as tangible fixed assets (classified as Depreciation, Supplemental [VDEP])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest Expense, Supplemental [VIEX])
- Amortization of debt discounts (classified as Interest Expense, Supplemental [VIEX])
- Amortization of deferred costs not included in tangible or intangible assets, for Industrial, Utility and Insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC] (Insurance only), Other Operating Expense [EOOE] or Non-Operating Income/Expense [NONT])
- Amortization of deferred costs not included in tangible or intangible assets, for banks (classified as Other Expense [NOEX])
- Depreciation or amortization of capitalized prepaid lease rights which are not treated as intangibles, for Industrial, Utility and Insurance companies (if treated as tangible assets – classified as Depreciation, Supplemental [VDEP]; if treated as deferred charges unrelated to tangibles and intangibles – classified as Other Operating Expense [EOOE] or Other, Net [NONT]; if capitalized as investment properties, in standards that treat these properties as investment assets – classified as Investment Income – Operating [EINV] or Investment Income - Non-Operating [NINV] for Industrial and Utility companies, or as Other Operating Expense [EOOE] and Investment Income - Non-Operating [NINV] for insurance companies)
- Depreciation or amortization of capitalized prepaid lease rights which are not treated as intangibles, for banks (classified as Depreciation, Supplemental [VDEP] – if treated as tangible assets; or as Other Expense [NOEX] – if treated as deferred charges unrelated to tangibles and intangibles, or if capitalized as investment properties, in standards that treat these properties as investment assets)
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Impairment-Assets Held for Use [EIAU]] for items reported on the face or in notes to values from the face of the income statement; or as Impairment Assets Held for Use, Supplemental [VIAU] for items that cannot be related to the face)
- Negative goodwill recognized (classified as Other Unusual Expense (Income) [EUIE]] for items reported on the face or in notes to values from the face of the income statement; or as Other Unusual Expense (Income), Supplemental [VUIE] for items that cannot be related to the face)

Definition revised August 2015

Rental Expense, Supplemental

VRXP

| | |
|------------------------|------------------------------|
| COA Code | VRXP |
| Eikon for Office Field | TR.RentalExpenseSupplemental |
| Eikon for Office Label | Rental Expense, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2001 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 2001 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Rental Expense, Supplemental [VRXP] represents the total value of rental expenses paid for offices, factories, machinery and equipment. Thomson Reuters populates Rental Expense, Supplemental [VRXP] when the figure is disclosed on the income statement or in the notes to the financial statements.

Rental Expense, Supplemental [VRXP] includes:

- Rent costs arising from the operating lease of machinery/equipment
- Property rental costs
- Operating lease expenses

Rental Expense, Supplemental [VRXP] excludes:

- Direct property operating costs reported by property rental companies (classified as Cost of Revenue [ECOR])
- Financial/capitalized lease installments (classified as Interest Expense, Supplemental [VIEX])
- Property maintenance and occupancy costs other than rental, reported by businesses other than property rental companies and banks (classified as Selling/General/Administrative Expense [ESGA])
- Occupancy and property maintenance expenses reported by banks (classified as Other Expense [NOEX])

Definition revised August 2015

Labor & Related Expense, Supplemental

VLAR

| | |
|------------------------|---------------------------|
| COA Code | VLAR |
| Eikon for Office Field | TR.LaborRelatedExpense |
| Eikon for Office Label | Labor And Related Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1993 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Utility |
| Data Type | Supplemental Item |

Labor & Related Expense, Supplemental [VLAR] consists of total expenses paid to employees of a company in the form of salaries, wages, fees, benefits or any other form of compensation. Labor & Related Expense, Supplemental [VLAR] is the sum of all labor & related Expense, whether reported as part of cost of goods sold or as a stand-alone item.

Labor & Related Expense, Supplemental [VLAR] includes:

- Payroll/salary/wages/benefits
- Director's fees, compensation to officers
- Bonus/stock-based compensation to employees

- Pension benefits, post-retirement benefits
- Profit sharing, stock option costs
- Retirement payment expenses
- Severance costs in the usual course of business
- Commissions to sales staff
- Contracted labor expenses
- ESOP contribution
- Payroll taxes and social security levies
- Salaries and wages in the financial service industry
- Salaries and wages in the industrial service industry

Labor & Related Expense, Supplemental [VLAR] excludes:

- Amortization of deferred compensation to employees and deferred stock-based compensation (classified as Cost of Revenue [ECOR] if reported within the cost of goods sold, or as Other Operating Expense [EOOE] if reported outside of the cost of goods sold)
- Expenses paid to external auditors (classified as Audit Fees [VTAU], Audit-Related Fees [VTAR], Tax Fees [VTTF] and All Other Fees [VTOF])
- Advisory and management fees for externally managed investment companies (classified as Cost of Revenue [ECOR])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [ERES])

Definition revised August 2015

Supplemental EPS **VEPS**

| | |
|------------------------|---------------------------------------|
| COA Code | VEPS |
| Eikon for Office Field | TR.EpsSupplemental |
| Eikon for Office Label | Supplemental EPS |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1993 |
| Quarterly History | Since 2001 |
| COA Type | Industrial, Banks, Insurance, Utility |
| Data Type | Supplemental Item |

Supplemental EPS [VEPS] is used to collect country specific reported EPS figures. Various accounting bodies may mandate such country specific EPS figures to ensure a greater degree of comparability among companies.

Supplemental EPS [VEPS] includes:

- Headline earnings per share as reported by UK and South African companies

- DVFA/SG/ÖVFA earnings per share as reported by German and Austrian companies

Definition revised August 2015

Advertising Expense, Supplemental

VADV

| | |
|------------------------|---------------------------------------|
| COA Code | VADV |
| Eikon for Office Field | TR.AdvertExpSuppl |
| Eikon for Office Label | Advertising Expense, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Banks, Insurance, Utility |
| Data Type | Supplemental Item |

Advertising Expense - Supplemental [VADV] represents the total cost of advertising incurred by the company. Pure advertising expense is collected by Thomson Reuters when the company provides detailed information of the various types of advertising and marketing expenses.

When advertising expense is not reported on the income statement, it is obtained from the notes of the financial statements.

Advertising Expense - Supplemental [VADV] includes:

- Advertisement costs
- Outsourced advertising services
- Travel expenses related to advertising
- Advertising development expenses
- Promotional expenses, if not delineated separately from advertising costs
- Marketing expenses, if not delineated separately from advertising costs

Advertising Expense - Supplemental [VADV] excludes:

- Promotional and marketing expenses, if delineated separately from advertising (classified as Selling/General/Administrative Expense [ESGA])

Definition revised August 2015

Equity in Affiliates, Supplemental

VEIA

| | |
|------------------------|------------------------------------|
| COA Code | VEIA |
| Eikon for Office Field | TR.EquityInAffiliatesSupplemental |
| Eikon for Office Label | Equity in Affiliates, Supplemental |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2006 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Equity in Affiliates, Supplemental [VEIA] represents the total share of earnings/losses, net of taxes, that the company is entitled to from unconsolidated associated companies, affiliates or joint ventures, which have not been distributed as dividends.

If the reporting entity has significant influence over another business, but not control or joint control, the other business is considered an associate (an unconsolidated affiliated company). Significant influence is typically assumed if the parent company holds between 20% and 50% of the voting stock in another entity, although other factors may be used to determine whether such influence exists.

Equity in Affiliates, Supplemental [VEIA] includes the share in the earnings and losses of a joint venture. It is also used for the earnings/losses of unconsolidated subsidiaries, i.e. companies whose parent entity owns more than 50% of voting interests, but does not exercise direct control over business decisions.

A profit attributable to the company is updated as a positive figure. The value is a negative figure if the company incurred a loss on the results of associates, affiliates or joint ventures.

Generally, this information is disclosed on the face of the company's income statement after income taxes. This value is generally reported net of any tax impact.

In cases where equity in affiliates is reported on a pre-tax basis (either in the operating or non-operating sections), the value is recorded without any adjustment of the taxes. When this information is not disclosed on the company's income statement, it may be obtained from the footnotes of the financial statements.

Equity in Affiliates, Supplemental [VEIA] includes:

- Total share of the undistributed earnings or losses of affiliates, associates and joint ventures
- Total minority interests (the company's share in the earnings or losses of other businesses in which it holds minority stakes)
- Total equity in the earnings or losses of unconsolidated subsidiaries

Equity in Affiliates, Supplemental [VEIA] excludes:

- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates, Supplemental [CEIA])
- The portion of the earnings of a fully consolidated subsidiary that is allocated to the subsidiary's minority shareholders, reported below net income before taxes (classified as Minority Interest [CMIN])
- Total minority interest – the sum of all items regardless of their position in the income statement (classified as Minority Interest, Supplemental [VMIN])

- Impairment of investments in affiliates, subsidiaries, joint ventures, or partnerships (classified as Impairment – Assets Held for Use, Supplemental [VIAU])
- Dividends from investments in affiliates, subsidiaries, joint ventures, or partnerships (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNITS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

Minority Interest, Supplemental

VMIN

| | |
|------------------------|--------------------------------------|
| COA Code | VMIN |
| Eikon for Office Field | TR.MinorityInterestSupplemental |
| Eikon for Office Label | Minority Interest, Supplemental |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2006 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Minority Interest, Supplemental [VMIN] represents the share of earnings/losses in subsidiaries that belongs to shareholders other than the parent company when the parent company owns less than 100%, but more than 50%, of a subsidiary.

Since the subsidiary's financials are consolidated with the company, this value is a negative number to represent the amount of profit that the company does not own. This value is a positive figure to represent the amount of loss that is not borne by the company.

Minority Interest is often disclosed on the face of the company's income statement, reported after Income Tax. This value is generally presented net of any tax impact.

In cases where Minority Interest is reported on a pre- tax basis (either in the operating or non-operating sections), the value is recorded without any adjustment for taxes.

When this information is not disclosed on the face of the company's income statement, it may be obtained from the footnotes of the financial statements.

Minority Interest, Supplemental [VMIN] includes:

- Earnings allocated to joint venture partners when the full consolidation method is applied to the joint venture projects
- Earnings of a subsidiary that are allocated to outside limited partners

Minority Interest, Supplemental [VMIN] excludes:

- The portion of the earnings of a fully consolidated subsidiary that is allocated to the subsidiary's minority shareholders, reported below net income before taxes (classified as Minority Interest [CMIN])

- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates, Supplemental [CEIA])
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])
- Earnings allocated to general partners (classified as General Partner's Distributions [CGPD])
- Dividends to preferred stockholders (classified as Preferred Dividends [CPRD])

Definition revised August 2015

Research & Development Expense, Supplemental

VRAD

| | |
|------------------------|--|
| COA Code | VRAD |
| Eikon for Office Field | TR.RDExpSuppl |
| Eikon for Office Label | Research & Development Expense, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Research & Development Expense, Supplemental [VRAD] represents the total value of expenses for the research and development of new products and services by a company in order to obtain a competitive advantage.

The item represents the portion directly expensed in the income statement. If a company discloses both the expensed portion of R&D and the portion of R&D costs that was capitalized during the period on the balance sheet, Thomson Reuters presents the calculation that was applied to arrive at Research & Development Expense, Supplemental [VRAD], instead of the combined net value:

- total cash expense for research and development costs (representing the sum of the portion expensed in the income statement and the portion capitalized on the balance sheet during the period)
- less the portion of research and development costs that was capitalized on the balance sheet during the period

Research & Development Expense, Supplemental [VRAD] also represents exploration and development costs reported by mining, oil and gas companies.

When research and development expense is not reported on the income statement, it is obtained from the notes of the financial statements.

Research & Development Expense, Supplemental [VRAD] includes:

- Expenses on the research and development of new or better products and services, expensed in the income statement
- Items used in the calculation of net R&D costs, if a company presents capitalized R&D costs (total cash expense for research and development less the portion capitalized on the balance sheet during the period)
- Applied & basic research/clinical expenses for biotechnology & drug companies
- Rental costs reported within research and development expenses
- Labor expenses and stock-based compensation costs reported within research and development expenses
- Mineral exploration and development costs reported by mining or natural resource exploration companies
- Exploration, development, dry hole and abandonment expenses reported by oil and gas extraction companies
- Engineering costs
- Survey and mapping expenses for oil and gas exploration companies
- Write-offs/write-downs of exploration costs/expenditures for oil/gas/mining companies
- Software development costs for software and programming companies
- Design/development costs for apparel and accessories companies
- Gaming development costs for casino companies

Research & Development Expense, Supplemental [VRAD] excludes:

- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off, Supplemental [VRDW])
- The portion of acquired in-process research and development costs (IPR&D) that was amortized during the period, following the capitalization as tangible or intangible assets (classified as Depreciation, Supplemental [VDEP] or Amortization of Intangibles, Supplemental [VAMI])
- Customer-paid research and development expenditure for contracted research and development projects for biotechnology companies (classified as Cost of Revenue [ECOR])
- Income from external grants received to cover research and development expenses (classified as Other, Net [EONT])
- Extraction costs and lease operating expenses, for oil and gas extraction companies (classified as Cost of Revenue [ECOR])
- Amortization or depreciation of research and development costs (classified as Amortization of Intangibles, Supplemental [VAMI] or as Depreciation, Supplemental [VDEP])

- Amortization of design/development costs for apparel and accessories companies (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization or depreciation of capitalized software development costs for software and programming companies (classified as Amortization of Intangibles, Supplemental [VAMI] or as Depreciation, Supplemental [VDEP], depending on the classification of capitalized software assets)
- Amortization of capitalized programming costs for cable TV companies (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization of capitalized gaming development costs for casino companies (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization of patents (internally capitalized, acquired, or licensed from another company – classified as Amortization of Intangibles, Supplemental [VAMI])
- Licensing fees for technology from another company (classified as Selling/General/Administrative Expense [ESGA])
- Programming costs and license fees for cable TV and broadcasting companies (classified as Cost of Revenue [ECOR])
- Government royalties, fees and licenses payable by mining, natural resource, oil and gas exploration companies (classified as Cost of Revenue [ECOR])

Definition revised August 2015

Audit Fees, Supplemental

VTAU

| | |
|------------------------|--------------------------------------|
| COA Code | VTAU |
| Eikon for Office Field | TR.AuditFees |
| Eikon for Office Label | Audit Fees, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Audit Fees, Supplemental [VTAU] comprise of fees for external professional services necessary to perform an audit or review in accordance with the standards of the Public Company Accounting Oversight Board, including services rendered for the audit of the Company's annual financial statements (including services incurred with rendering an opinion under Section 404 of the Sarbanes-Oxley Act of 2002) and review of quarterly financial statements.

Audit Fees, Supplemental [VTAU] also includes fees for services that are normally incurred in connection with statutory and regulatory filings or engagements, such as comfort letters, statutory audits, attest services, consents, and review of documents filed with the SEC.

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Audit-Related Fees, Supplemental**VTAR**

| | |
|------------------------|--------------------------------------|
| COA Code | VTAR |
| Eikon for Office Field | TR.AuditRelatedFees |
| Eikon for Office Label | Audit-Related Fees, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Audit-Related Fees, Supplemental [VTAR] comprise fees for external services that are reasonably related to the performance of the audit or review of the Company's financial statements.

Audit-Related Fees, Supplemental [VTAR] includes:

- Support of business acquisition and divestiture activities
- Independent assessment of controls related to outsourcing services
- Accounting consultations
- Internal control reviews not required by regulators
- Debt issuance related services
- Employee benefit plan audits
- Certain attestation services as well as certain agreed upon procedures

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Tax Fees, Supplemental**VTTF**

| | |
|------------------------|--------------------------------------|
| COA Code | VTTF |
| Eikon for Office Field | TR.TaxFees |
| Eikon for Office Label | Tax Fees, Supplemental |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |

Data Type Supplemental Item

Tax Fees, Supplemental [VTTF] comprise of fees for tax compliance, tax planning, and tax advice. Corporate tax services encompass a variety of permissible services.

Tax Fees, Supplemental [VTTF] includes:

- Technical tax advice related to U.S. international tax matters
- Assistance with foreign income and withholding tax matters
- Assistance with sales tax, value added tax and equivalent tax related matters in local jurisdictions
- Preparation of reports to comply with local tax authority transfer pricing documentation requirements
- Assistance with tax audits

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised February 2008

All Other Fees Paid to Auditor, Supplemental

VTOF

COA Code VTOF

Eikon for Office Field TR.AllOtherFees

Eikon for Office Label All Other Fees Paid to Auditor, Supplemental

Units Millions

Polarity Negative

Annual History Since 2007

Quarterly History Since 2007

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

All Other Fees Paid to Auditor, Supplemental [VTOF] represents other external professional fees paid to the Auditor by the company not classified as:

- Audit Fees, Supplemental [VTAU]
- Audit-Related Fees, Supplemental [VTAR]
- Tax Fees, Supplemental [VTFF]

All Other Fees Paid to Auditor, Supplemental [VTOF] includes:

- Other Service Fees Paid to the Incumbent Auditor
- Fees for all other services provided by the Auditor

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Reported Recurring Revenue**VRRR**

| | |
|------------------------|--------------------------------------|
| COA Code | VRRR |
| Eikon for Office Field | TR.ReportedRecurringRevenue |
| Eikon for Office Label | Reported Recurring Revenue |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income Statement |

Reported Recurring Revenue 經常収益 [VRRR] represents the portion of a company's revenue that is highly likely to continue in the future. This is most commonly reported by banking and insurance companies.

Reported Recurring Revenue 經常収益 [VRRR] reflects the company's as reported value within their financial report. If the company does not report the Recurring Revenue value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

Reported Net Premiums Written**VPRW**

| | |
|------------------------|-------------------------------|
| COA Code | VPRW |
| Eikon for Office Field | TR.ReportedNetPremiumsWritten |
| Eikon for Office Label | Reported Net Premiums Written |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Insurance |
| Data Type | Income Statement |

Reported Net Premiums Written 正味保険料 [VPRW] represents the company's as reported value for Net Premiums Written within their financial report. This is most commonly reported by insurance companies.

Net premiums are reported by the insurance company as part of the total underwriting income, excluding life insurance premiums. The premiums are written for automobile insurance, fire insurance, etc. It reflects premiums earned proportionate to the amount of potential risks taken by a company.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

| Reported Total Revenue | | VRTR |
|-------------------------------|--------------------------------------|-------------|
| COA Code | VRTR | |
| Eikon for Office Field | TR.ReportedTotalRevenue | |
| Eikon for Office Label | Reported Total Revenue | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 2004 | |
| Quarterly History | Since 2007 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Income Statement | |

Reported Total Revenue 売上高 [VRTR] represents revenue from the sale of goods and services, depending on a specific company's industry. This includes Industrial, Bank, Insurance and Utility companies.

Reported Total Revenue 売上高 [VRTR] reflects the company's as reported value within their financial report. This value may be compared to the calculated:

- Revenue [SREV] for industrial and utility companies
- Interest Income, Bank [SIIB] for banks
- Total Premiums Earned [SPRE] for insurance companies

The "as-reported" value may not be the same as the above values calculated by Thomson Reuters as the presentation of certain line items may be different.

For example, Thomson Reuters codes items like Other Operating Income as Other, Net [EONT] - part of Operating Expenses. However, some Japanese companies may report Other Operating Income - as part of Total Revenues.

Hence, Reported Total Revenue 売上高 [VRTR] differs from Revenue [SREV] by the total sum of the items not coded by Thomson Reuters as components of SREV, but reported by the company as part of its Total Revenue 売上高.

Revenue [SREV] represents the following:

For industrial companies

- Net Sales [RNTS]
- Gross Revenue [RREV]
- Sales Returns and Allowances [RSRT; a negative value]
- Excise Taxes Payments [REXT]

For utility companies:

- Electric Operations [REOP]
- Gas Operations [RGOP]
- Water Operations [RWAT]

- Steam Operations [RSOP]
- Other Utility Revenue [ROUR]
- Excise Taxes Payments [REXT]

For banks, Interest Income, Bank [SIIB] represents the sum of:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]
- Other Non-Bank Income [RNBI]

For insurance companies, Total Premiums Earned [SPRE] represents the sum of:

- Net Premiums Earned [RPRE]
- Other Insurance Revenue [ROIR]
- Gross Premiums Written [RPRW]
- Reinsurance

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2015

Reported Operating Revenue

VORR

| | |
|------------------------|--------------------------------------|
| COA Code | VORR |
| Eikon for Office Field | TR.ReportedOperatingRevenue |
| Eikon for Office Label | Reported Operating Revenue |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income Statement |

Reported Operating Revenue 営業収益 [VORR] represents the value generated by a company from its own operations. It excludes revenues from other activities, like investments.

Reported Operating Revenue 営業収益 [VORR] reflects the company's as reported value within their financial report. If the company does not report the Operating Revenue value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Total Cost of Revenue**VCOR**

| | |
|------------------------|--------------------------------------|
| COA Code | VCOR |
| Eikon for Office Field | TR.ReportedTotalCostOfRevenue |
| Eikon for Office Label | Reported Total Cost of Revenue |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income Statement |

Reported Total Cost of Revenue 売上原価 [VCOR] represents all costs that can be directly attributable to the revenues produced. This includes Industrial, Bank, Insurance and Utility companies.

Reported Total Cost of Revenue 売上原価 [VCOR] reflects the company's as reported value within their financial report. This value may be compared to the calculated:

- Cost of Revenue, Total [SCOR] for industrial and utility companies
- Total Interest Expense [STIE] for banks
- Losses, Benefits, and Adjustments, Total [SLBA] for insurance companies

However the "as reported" value may not be the same as the above values calculated by Thomson Reuters, as the presentation of certain line items may be different.

For example, Thomson Reuters codes the Value Diminution of Inventory as part of Cost of Revenue [ECOR] - which contributes to Cost of Revenue, Total [SCOR]. However, Japanese companies report it as part of the Special Gains/Losses.

Hence, Reported Total Cost of Revenue 売上原価 [VCOR] differs from Cost of Revenue, Total [SCOR] by the total sum of the items coded by Thomson Reuters as components of [SCOR], but not reported by the company as part of its Total Cost of Revenue.

Items that are aggregated for Cost of Revenue, Total [SCOR] are the following:

For industrial companies

- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT]

For utility companies

- Purchased Power [EPPR]
- Fuel Purchased for Resale [EFPR]
- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT]

For banks, items that are aggregated for Total Interest Expense [STIE] are the following

- Interest on Deposit [EIOD]
- Interest on Other Borrowings [EIOB]

- Securities Sold Under Repurchase Agreements [EFFS]

For insurance companies, items that are aggregated Losses, Benefits, and Adjustments [SLBA] are the following:

- Losses, Benefits, and Adjustments [ELBA]
- Underwriting & Commissions [EUAC]
- Reinsurance - Expense [ERII]

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised January 2013

Reported Total Sales, General & Admin

VSGA

| | |
|------------------------|--|
| COA Code | VSGA |
| Eikon for Office Field | TR.ReportedTotalSga |
| Eikon for Office Label | Reported Total Sales, General & Administrative Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income Statement |

Reported Total Sales, General & Administrative Expense 販売管理費 [VSGA] represents all of the costs of operating a business other than the costs of readying a product for sale. It reflects the company's as reported value within their financial report.

Reported Total Sales, General & Admin. 販売管理費 [VSGA] may be compared to the calculated:

- Selling/General/Administrative Expenses, Total [SSGA] for industrial, utility and insurance companies
- Non-Interest Expense, Bank [SNIE/NTNE] for banks

However the "as reported" value may not be the same as the above values calculated by Thomson Reuters, as the presentation of certain line items may be different.

For example, Thomson Reuters codes items like Wages as Labor & Related Expenses [ELAR], which contributes to Selling/General/Administrative Expenses, Total [SSGA]. However, some Japanese companies may report Wages on a separate line from General and Administrative Expenses 販売管理費.

Hence, Reported Sales, General & Admin.

販売管理費 [VSGA] differs from Selling/General/Administrative Expenses, Total [SSGA] by the total sum of the items coded by Thomson Reuters as components of SSGA, but not reported by the company as part of its Total Sales, General & Admin Expenses.

Selling/General/Administrative Expenses, Total [SSGA] represents the sum of:

- Selling/General/Administrative Expense [ESGA]
- Labor & Related Expense [ELAR]
- Advertising Expense [EADV]

Non-Interest Expense, Bank [SNIE/NTNE] represents the sum of

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]
- Foreign Currency Losses [NFCL]
- Unrealized Losses [NUNL]
- Minimum Pension Liability Loss [NPLL]
- Litigation Expense [NLIT]
- Restructuring Charge [NRES]
- Other Unusual Expense [NUIE]
- Other Expense [NOEX]

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised February 2008

Reported Gross Profit

VGRP

| | |
|------------------------|--------------------------------------|
| COA Code | VGRP |
| Eikon for Office Field | TR.RepGrossProfit |
| Eikon for Office Label | Reported Gross Profit |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2006 |
| Quarterly History | Since 2006 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Reported Gross Profit 売上総利益 [VGRP] represents a measure of a company's operating performance. Gross Profit reflects the profits earned directly from a company's revenues and direct costs.

Reported Gross Profit 売上総利益 [VGRP] represents the company's as reported value within their financial report. This value may not be the same as the Gross Profit calculated by Thomson Reuters (SGRP) as the presentation of Revenue and Cost of Goods Sold may be different.

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Operating Profit**VOPP**

| | |
|------------------------|--------------------------------------|
| COA Code | VOPP |
| Eikon for Office Field | TR.RepOpProfit |
| Eikon for Office Label | Reported Operating Profit |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2006 |
| Quarterly History | Since 2006 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Items |

Reported Operating Profit 営業利益 [VOPP] represents revenue less costs of goods sold and related operating expenses applying to the normal business activities of the entity.

Reported Operating Profit 営業利益 [VOPP] represents the company's as reported value within its financial report. This value may not be the same as the Thomson Reuters calculated Operating Income (SOPI).

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Operating Profit Margin**VOPR**

| | |
|------------------------|---------------------------------------|
| COA Code | VOPR |
| Eikon for Office Field | TR.ReportedOperatingProfitMargin |
| Eikon for Office Label | Reported Operating Profit Margin, (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income Statement |

Reported Operating Profit Margin 売上高営業利益率 [VOPR] represents the company's as reported value for Operating Profit Margin within their financial report. It is a measurement of management's efficiency and is obtained using Operating Income divided by Total Revenue.

If the company does not report the Operating Profit Margin value in its financial report, this field is populated as N/A. This value may not be the same as the Operating Margin [SOPP] calculated by Thomson Reuters.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Ordinary Profit**VRRP**

| | |
|------------------------|--------------------------------------|
| COA Code | VRRP |
| Eikon for Office Field | TR.RepOrdProfit |
| Eikon for Office Label | Reported Ordinary Profit |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2006 |
| Quarterly History | Since 2006 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Items |

Reported Ordinary Profit 經常利益 [VRRP] represents earnings attributable to the nominal and recurring business operations of the entity. This value reflects the profits earned after taking into consideration the income and expenses from operating and non-operating section attributable to the recurring business operations.

Reported Ordinary Profit 經常利益 [VRRP] represents the company's as reported value within its financial report and is not calculated by Thomson Reuters.

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Net Income After Tax**VRNI**

| | |
|------------------------|--------------------------------------|
| COA Code | VRNI |
| Eikon for Office Field | TR.ReportedNetIncomeAfterTax |
| Eikon for Office Label | Reported Net Income After Tax |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income Statement |

Reported Net Income After Tax 当期純利益 [VRNI] represents the company's as reported net income after tax within their financial report.

If the company does not report the Net Income after Tax value in its financial report, this field is populated as N/A. This value may not be the same as the Income After Tax [TIAT] calculated by Thomson Reuters.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Basic EPS**VRBE**

| | |
|------------------------|--------------------------------------|
| COA Code | VRBE |
| Eikon for Office Field | TR.ReportedBasicEps |
| Eikon for Office Label | Reported Basic EPS |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Per-Share Item |

Reported Basic EPS 1 株当たり純利益 [VRBE] represents the company's as reported value for basic EPS within their financial report.

This value may not be the same as the Basic EPS calculated by Thomson Reuters due to:

- Rounding differences
- Difference in Basic Weighted Average Shares used. For example: Thomson Reuters uses pro-forma shares to calculate Basic EPS for IPO companies, while the company's Reported Basic EPS 1 株当たり純利益 [VRBE] is as per the basic weighted number of shares owned by the company during that period.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Diluted EPS**VRDE**

| | |
|------------------------|--------------------------------------|
| COA Code | VRDE |
| Eikon for Office Field | TR.ReportedDilutedEps |
| Eikon for Office Label | Reported Diluted EPS |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Per-Share Item |

Reported Diluted EPS 潜在株式調整後 1 株当たり純利益 [VRDE] represents the company's as reported value for diluted EPS within their financial report.

This value may not be the same as the Diluted EPS calculated by Thomson Reuters due to:

- Rounding differences
- Difference in Diluted Weighted Average Shares used. For example: Thomson Reuters uses pro-forma shares to calculate Diluted EPS for IPO companies, while the company's Reported Diluted EPS 潜在株式

調整後 1 株当たり純利益 [VRDE] is as per the diluted weighted number of shares owned by the company during that period.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Net Business Profits

VNBP

| | |
|------------------------|-------------------------------|
| COA Code | VNBP |
| Eikon for Office Field | TR.ReportedNetBusinessProfits |
| Eikon for Office Label | Reported Net Business Profits |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Bank |
| Data Type | Income Statement |

Reported Net Business Profits 業務純益 [VNBP] represents the net business profits, after credit related costs for trust accounts and provision for general allowance for credit losses. This is most commonly reported by banks.

The item reflects the company's as reported value within their financial report.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

Islamic Income

ISIN

| | |
|------------------------|------------------------------|
| COA Code | ISIN |
| Eikon for Office Field | TR.IslamicIncome |
| Eikon for Office Label | Islamic Income |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Utility |
| Data Type | Supplemental |

Islamic Income [ISIN] represents income from Islamic assets. It is applicable only when the income statement does not segregate income and expenses between operating and non-operating (Single Step Income Statement), and where interest and dividend income from investments are coded Interest Income, Non-Bank [RINT].

Definition June 2011

Distribution to Depositors**ISDP**

| | |
|------------------------|------------------------------|
| COA Code | ISDP |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank |
| Data Type | Supplemental |

Distribution to Depositors [ISDP] represents depositors' share of profits paid on unrestricted investment accounts and profits paid on other deposit accounts. In accordance with Shariah law, the profits are collectable after termination of a contract.

Distribution to Depositors [ISDP] includes:

- Depositors' Share of Profits
- Share of holders of unrestricted investment accounts in the profits of bank
- Profit paid on unrestricted investment accounts
- Returns on unrestricted investment accounts

Distribution to Depositors [ISDP] is supplemental to Interest on Deposit [EIOD].

Definition June 2011

Zakat**ISZK**

| | |
|------------------------|--------------------------------------|
| COA Code | ISZK |
| Eikon for Office Field | TR.Zakat |
| Eikon for Office Label | Zakat |
| Units | Following Period Header Unit |
| Polarity | Negative |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental |

Zakat [ISZK] represents an Islamic wealth tax which is treated as any other tax on income, irrespective of where it is reported in the Income Statement.

Definition June 2011

Islamic Section, Supplemental**ISIT**

| | |
|------------------------|--------------------------------------|
| COA Code | ISIT |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental |

Islamic Section, Supplemental [ISIT] represents the sum total of the following items collected by Thomson Reuters:

- Islamic Income [ISIN]
- Distribution to Depositors [ISDP]
- Zakat [ISZK]

Definition August 2011

Murabaha Income**IMBR**

| | |
|------------------------|------------------------------|
| COA Code | IMBR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Murabaha Income [IMBR], literally 'sale on mutually agreed profit', represents income from cost-plus financing, which refers to a contract sale between the financial institution and its client for the sale of goods at a price that includes a pre-agreed profit margin. As a financing technique, it involves the financier or bank purchasing goods required by the client. The goods are then sold to the client with a mark-up. Repayment, usually in installments, is specified in the contract.

Murabaha Income [IMBR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]

- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Musharaka Income

IMSR

| | |
|------------------------|------------------------------|
| COA Code | IMSR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Musharaka Income [IMSR] represents income from investment partnership with profit-loss-sharing implications. In this arrangement all contributing partners share profits on a pre-agreed ratio whilst losses are shared according to each partner's capital contribution.

Musharaka Income [IMSR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Istisna Income

IISR

| | |
|------------------------|------|
| COA Code | IISR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|------------------------------|
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Istisna Income [IISR] represents income derived from a forward sale, whereby seller and buyer enter into a contract of sale of specified goods that can be sold before the manufactured product comes into existence.

Under an Istisna contract with a customer, the Bank first takes on the role of the seller with the obligation to manufacture goods required by the customer at a certain price. The bank then takes on the role of buyer and enters into a separate Istisna contract with a supplier to have the goods manufactured at a lower price; the difference being the bank's profit. In this way the bank acts as a financial intermediary without being required to actually manufacture the goods required by the customer.

Istisna Income [IISR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]

For insurance companies:

- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Mudaraba Income

IMDR

| | |
|------------------------|------------------------------|
| COA Code | IMDR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Mudaraba Income [IMDR] represents income from investment partnership contract with profit-loss-sharing implications, under the mudaraba arrangement of Islamic Financing.

Mudaraba denotes an investment contract in which one party, the investor (Rab al Mal), provides the capital to the other party, entrepreneur or customer (Mudarib), to undertake a business activity; with the customer providing the expertise and management. In this arrangement, any profit made is shared

between investor and borrower on a pre-agreed ratio; any loss is borne solely by the investor. For the customer the loss is the share of the expected income for the efforts expended.

Mudaraba Income [IMDR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Ijara Income

IIJR

| | |
|------------------------|------------------------------|
| COA Code | IIJR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Ijara Income [IIJR] represents income derived from lease financing, a form of leasing contract, whereby the lessor (financial institution) leases out an asset to the client at an agreed rental fee for a pre-determined period pursuant to the contract.

Ijara Income [IIJR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]

For insurance companies:

- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Wakala Income**IWKR**

| | |
|------------------------|------------------------------|
| COA Code | IWKR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Wakala Income [IWKR] represents income from a contract of agency, whereby one party appoints another party to perform a certain task on its behalf, usually for payment of a fee or commission. A bank may charge fees for providing certain services to its customers; the bank can also pay a fee to a third party to perform an activity on behalf of the bank, such as an agent to take delivery of goods or investing the bank's funds.

Wakala Income [IWKR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Sukuk Income**ISKR**

| | |
|------------------------|------------------------------|
| COA Code | ISKR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |

Data Type Supplemental

Sukuk Income [ISKR] represents income from financial certificates or asset-backed bonds, which are structured in accordance with Shariah (Islamic Law) and may be traded in the market. Payment to Sukuk-holders should be the share of profits (after costs) of the asset or enterprise.

Sukuk Income [ISKR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Other Islamic Income

IOIR

| | |
|------------------------|------------------------------|
| COA Code | IOIR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Other Islamic Income [IOIR] represents income derived from Islamic investments that are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Income [IOIR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Total Islamic Revenues, Supplemental

ISRV

| | |
|------------------------|------------------------------|
| COA Code | ISRV |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Total Islamic Revenue, Supplemental [ISRV] represents the total amount of income from Islamic Revenue.

Total Islamic Revenue, Supplemental [ISRV] is calculated as the sum of:

- Ijara Income [IIJR]
- Istisna Income [IISR]
- Murabaha Income [IMBR]
- Mudaraba Income [IMDR]
- Musharaka Income [IMSR]
- Sukuk Income [ISKR]
- Wakala Income [IWKR]
- Other Islamic Income [IOIR]

Total Islamic Revenue, Supplemental [ISRV] constituents are supplemental to the following revenue codes:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]

- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Gross Margin

SGPP

| | |
|------------------------|-----------------------|
| COA Code | SGPP |
| Eikon for Office Field | TR.GrossMargin |
| Eikon for Office Label | Gross Margin, Percent |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial |
| Data Type | Ratio |

Gross Margin [SGPP] represents Gross Profit [SGRP] divided by Revenue [SREV]. Gross Margin [SGPP] is not available if either Gross Profit [SGRP] or Revenue [SREV] is missing or if Revenue [SREV] is negative.

Definition revised July 2005

Operating Margin

SOPP

| | |
|------------------------|---------------------------|
| COA Code | SOPP |
| Eikon for Office Field | TR.OperatingMarginPercent |
| Eikon for Office Label | Operating Margin, Percent |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Ratio |

Operating Margin [SOPP] represents Operating Income [SOPI] divided by Total Revenue [RTLR].

Operating Margin [SOPP] is not available if either Operating Income [SOPI] or Total Revenue [RTLR] is missing or if Total Revenue [RTLR] is negative.

Definition revised July 2005

Pretax Margin

SPTM

| | |
|------------------------|------------------------|
| COA Code | SPTM |
| Eikon for Office Field | TR.PretaxMarginPercent |
| Eikon for Office Label | Pretax Margin, Percent |
| Units | Percentage (%) |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio |

Pretax Margin [SPTM] represents Income Before Tax [EIBT] divided by Total Revenue [RTLR]. Pretax Margin [SPTM] is not available if either Income Before Tax [EIBT] or Total Revenue [RTLR] is missing or if Total Revenue [RTLR] is negative.

Definition revised July 2005

Effective Tax Rate

SETR

| | |
|------------------------|--------------------------------------|
| COA Code | SETR |
| Eikon for Office Field | TR.EffectiveTaxRate |
| Eikon for Office Label | Effective Tax Rate, (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio |

Effective Tax Rate [SETR] represents Provision for Income Taxes [TTAX] divided by Income Before Tax [EIBT].

Effective Tax Rate [SETR] is not available if either Provision for Income Taxes [TTAX] or Income Before Tax [EIBT] is missing or if Income Before Tax [EIBT] is negative.

Definition revised July 2005

Net Profit Margin

SNPM

| | |
|------------------------|--------------------------------------|
| COA Code | SNPM |
| Eikon for Office Field | TR.NetProfitMargin |
| Eikon for Office Label | Net Profit Margin, (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio |

Net Profit Margin [SNPM] represents Income Available to Common Excluding Extraordinary Items [CIAC] divided by Total Revenue [RTLR]. Net Profit Margin [SNPM] is not available if either Income Available to

Common Excluding Extraordinary Items [CIAC] or Total Revenue [RTLRL] is missing or if Total Revenue [RTLRL] is negative.

Definition revised July 2005

Normalized Earnings before Interest & Taxes

SBIT

| | |
|------------------------|---------------------|
| COA Code | SBIT |
| Eikon for Office Field | TR.NormalizedEbit |
| Eikon for Office Label | Normalized EBIT |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Income |

Normalized Earnings before Interest and Taxes [SBIT] represents the sum of:

- Operating Income [SOPI], calculated as:
 - Total Revenue [RTLRL]
 - less Total Operating Expense [ETOEL]
- Interest Expense (Income), Net - Operating, Total [SINN], further broken down into:
 - Interest Expense, Net – Operating [SIEO], comprised of:
 - Interest Expense – Operating [EIEX]
 - Interest Capitalized – Operating [ECAP]
 - Interest/Investment Income – Operating [SIIO], comprised of:
 - Interest Income – Operating [EIIN]
 - Investment Income – Operating [EINV]
 - Interest Expense (Income) – Net Operating [EINN]
- Unusual Expense (Income) [SUIE], further delineated into:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Loss (Gain) on Sale of Assets - Operating [EGLA]
 - Other Unusual Income/Expense [EUIE]
- Non-Recurring Items, Total [SUIT], further delineated into:

- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]
- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]

Definition revised August 2015

Normalized Earnings before Interest, Taxes, Depreciation, Amortization SBIT

| | |
|------------------------|---------------------|
| COA Code | SBDA |
| Eikon for Office Field | TR.NormalizedEbitda |
| Eikon for Office Label | Normalized EBITDA |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Income |

Normalized Earnings before Interest, Taxes, Depreciation and Amortization [SBDA] represents the sum of:

- Normalized Earnings before Interest and Taxes [SBIT], further delineated into the sum of:
 - Operating Income [SOPI], calculated as:
 - Total Revenue [RTLR]
 - less Total Operating Expense [ETOE]
 - Interest Expense (Income), Net - Operating, Total [SINN], further broken down into:
 - Interest Expense, Net – Operating [SIEO], comprised of:
 - Interest Expense – Operating [EIEX]
 - Interest Capitalized – Operating [ECAP]
 - Interest/Investment Income – Operating [SIIO], comprised of:
 - Interest Income – Operating [EIIN]
 - Investment Income – Operating [EINV]
 - Interest Expense (Income) – Net Operating [EINN]
 - Unusual Expense (Income) [SUIE], comprised of:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]

- Litigation [ELIT]
- Impairment-Assets Held for Use [EIAU]
- Impairment-Assets Held for Sale [EIAS]
- Loss (Gain) on Sale of Assets - Operating [EGLA]
- Other Unusual Income/Expense [EUIE]
- Non-Recurring Items, Total [SUIT], comprised of:
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]
 - Restructuring Charge, Supplemental [VRES]
 - Other Unusual Expense (Income), Supplemental [VUIE]
- Depreciation, Supplemental [VDEP]
- Amortization of Acquisition Costs, Supplemental [VAMA]
- Amortization of Intangibles, Supplemental [VAMI]

Definition revised August 2015

| Bank Total Revenue | | SBTR |
|---------------------------|---------------------|-------------|
| COA Code | SBTR | |
| Eikon for Office Field | TR.BankTotalRevenue | |
| Eikon for Office Label | Bank Total Revenue | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Bank | |
| Data Type | Income | |

Bank Total Revenue [SBTR] represents the sum of:

- Net Interest Income, Bank [ENII]
- Non-Interest Income, Bank [SNII/NTNI]

Net Interest Income [ENII] represents Interest Income, Bank [SIIB], reduced by Total Interest Expense [STIE] for banks.

Definition revised June 2012

Current Tax – Domestic**VCTD**

| | |
|------------------------|--------------------------------------|
| COA Code | VCTD |
| Eikon for Office Field | TR.TaxCurDom |
| Eikon for Office Label | Current Tax - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Current Tax – Domestic (VCTD) reflects the portion of a company's current income tax provision attributable to its domestic tax jurisdiction. This value is obtained from the notes of the financial statements. If disclosed separately, current tax provisions attributable to local tax jurisdictions is reported in Current Tax – Local (VCTL).

Definition revised June 2003

Current Tax – Foreign**VCTF**

| | |
|------------------------|--------------------------------------|
| COA Code | VCTF |
| Eikon for Office Field | TR.TaxCurFor |
| Eikon for Office Label | Current Tax - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Current Tax – Foreign (VCTF) reflects the portion of a company's current income tax provision attributable to non-domestic tax jurisdictions. This value is obtained from the notes of the financial statements.

Definition revised June 2003

Current Tax – Local**VCTL**

| | |
|------------------------|---------------------|
| COA Code | VCTL |
| Eikon for Office Field | TR.TaxCurLoc |
| Eikon for Office Label | Current Tax - Local |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Current Tax – Local (VCTL) reflects the portion of a company's current income tax provision attributable to local tax jurisdictions. Current Tax – Local (VCTL) does not include current provisions for federal or national income taxes. This value is obtained from the notes of the financial statements.

Definition revised June 2003

Current Tax – Other

VCTO

| | |
|------------------------|--------------------------------------|
| COA Code | VCTO |
| Eikon for Office Field | TR.TaxCurOth |
| Eikon for Office Label | Current Tax - Other |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Current Tax – Other (VCTO) reflects the portion of a company's current income tax provision not classified as Current Tax – Domestic (VCTD), Current Tax – Foreign (VCTF) or Current Tax – Local (VCTL). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Current Tax – Total

VCTR

| | |
|------------------------|--------------------------------------|
| COA Code | VCTR |
| Eikon for Office Field | TR.TaxCurNBR |
| Eikon for Office Label | Current Tax - Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its total current taxes without any delineation between tax jurisdictions, this amount is classified as Current Tax – Total (VCTR). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Current Tax – Total**VCTC**

| | |
|------------------------|--------------------------------------|
| COA Code | VCTC |
| Eikon for Office Field | TR.TaxCurTot |
| Eikon for Office Label | Current Tax - Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Current Tax – Total (VCTC) reflects the sum of Current Tax – Domestic (VCTD), Current Tax – Foreign (VCTF), Current Tax – Local (VCTL), Current Tax – Other (VCTO) and Current Tax – Total (VCTR)

Definition revised June 2003

Deferred Tax – Domestic**VDTD**

| | |
|------------------------|--------------------------------------|
| COA Code | VDTD |
| Eikon for Office Field | TR.TaxDefDom |
| Eikon for Office Label | Deferred Tax - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Deferred Tax – Domestic (VDTD) reflects the portion of a company's deferred income tax provision attributable to its domestic tax jurisdiction. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. If disclosed separately, deferred tax provisions attributable to local tax jurisdictions is reported in Deferred Tax – Local (VDTL). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Deferred Tax – Foreign**VDTF**

| | |
|------------------------|------------------------|
| COA Code | VDTF |
| Eikon for Office Field | TR.TaxDefFor |
| Eikon for Office Label | Deferred Tax - Foreign |
| Units | Millions |
| Polarity | Negative |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Deferred Tax – Foreign (VDTF) reflects the portion of a company's deferred income tax provision attributable to non-domestic tax jurisdictions. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. This value is obtained from the notes of the financial statements.

Definition revised June 2003

Deferred Tax – Local

VDTL

| | |
|------------------------|--------------------------------------|
| COA Code | VDTL |
| Eikon for Office Field | TR.TaxDefLoc |
| Eikon for Office Label | Deferred Tax - Local |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Deferred Tax – Local (VDTL) reflects the portion of a company's deferred income tax provision attributable to local tax jurisdictions. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. Deferred Tax – Local (VDTL) does not include deferred provisions for federal or national income taxes. This value is obtained from the notes of the financial statements.

Definition revised June 2003

Deferred Tax – Other

VDTO

| | |
|------------------------|--------------------------------------|
| COA Code | VDTO |
| Eikon for Office Field | TR.TaxDefOth |
| Eikon for Office Label | Deferred Tax - Other |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Deferred Tax – Other (VDTO) reflects the portion of a company's deferred income tax provision not classified as Deferred Tax – Domestic (VDTD), Deferred Tax – Foreign (VDTF) or Deferred Tax – Local (VDTL). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Deferred Tax – Total

VDTR

| | |
|------------------------|--------------------------------------|
| COA Code | VDTR |
| Eikon for Office Field | TR.TaxDefNBR |
| Eikon for Office Label | Deferred Tax - Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its total deferred taxes without any delineation between tax jurisdictions, this amount is classified as Deferred Tax – Total (VDTR). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Deferred Tax – Total

VDTC

| | |
|------------------------|--------------------------------------|
| COA Code | VDTC |
| Eikon for Office Field | TR.TaxDefTot |
| Eikon for Office Label | Deferred Tax - Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Deferred Tax – Total (VDTC) reflects the sum of Deferred Tax – Domestic (VDTD), Deferred Tax – Foreign (VDTF), Deferred Tax – Local (VDTL), Deferred Tax – Other (VDTO) and Deferred Tax – Total (VDTR).

Definition revised June 2003

Domestic Tax – Other

VOTD

| | |
|------------------------|----------------------|
| COA Code | VOTD |
| Eikon for Office Field | TR.TaxOthDom |
| Eikon for Office Label | Domestic Tax - Other |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its domestic tax jurisdiction but not classified as either current or deferred, is reported as Domestic Tax – Other (VOTD). If disclosed separately, tax provisions attributable to local tax jurisdictions, but not classified as either current or deferred, is reported as Local Tax – Other (VOTL). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Foreign Tax – Other

VOTF

| | |
|------------------------|--------------------------------------|
| COA Code | VOTF |
| Eikon for Office Field | TR.TaxOthFor |
| Eikon for Office Label | Foreign Tax - Other |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its foreign tax jurisdictions, but not allocated to either current or deferred, is classified as Foreign Tax – Other (VOTF). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Local Tax – Other

VOTL

| | |
|------------------------|--------------------------------------|
| COA Code | VOTL |
| Eikon for Office Field | TR.TaxOthLoc |
| Eikon for Office Label | Local Tax - Other |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its local tax jurisdictions, but not classified as either current or deferred, is reported as Local Tax – Other (VOTL). Provisions attributable to national or federal income tax are not included in this value. This value is obtained from the notes of the financial statements.

Definition revised June 2003

Other Tax

VOTO

| | |
|------------------------|--------------------------------------|
| COA Code | VOTO |
| Eikon for Office Field | TR.TaxOthOth |
| Eikon for Office Label | Other Tax |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its income tax provision segmented between current and deferred taxes, any non-current or non-deferred items not classified as Domestic Tax – Other (VOTD), Foreign Tax – Other (VOTF) and Local Tax – Other (VOTL) is reported as Other Tax (VOTO). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Income Tax – Total

VITT

| | |
|------------------------|--------------------------------------|
| COA Code | VITT |
| Eikon for Office Field | TR.TaxOthIncTot |
| Eikon for Office Label | Income Tax - Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Income Tax – Total (VITT) reflects the sum of Domestic Tax - Other (VOTD), Foreign Tax – Other (VOTF), Local Tax – Other (VOTL) and Other Tax (VOTO).

Definition revised June 2003

Domestic Tax

VTDT

| | |
|----------|------|
| COA Code | VTDT |
|----------|------|

| | |
|------------------------|--------------------------------------|
| Eikon for Office Field | TR.TaxRegDom |
| Eikon for Office Label | Domestic Tax |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its tax provisions segmented by geographic location of tax jurisdiction, any tax provision attributable to its domestic tax jurisdiction is classified as Domestic Tax (VTDT). If disclosed separately, tax provisions attributable to local tax jurisdictions is classified as Local Tax (VTLT). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Foreign Tax

| | |
|------------------------|--------------------------------------|
| COA Code | RNTS |
| Eikon for Office Field | TR.TaxRegFor |
| Eikon for Office Label | Foreign Tax |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision attributable to non-domestic tax jurisdictions is classified as Foreign Tax (VTFT). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Local Tax

VTLT

| | |
|------------------------|--------------------------------------|
| COA Code | VTLT |
| Eikon for Office Field | TR.TaxRegLoc |
| Eikon for Office Label | Local Tax |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |

Data Type Supplemental Item

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision attributable to its local tax jurisdictions is classified as Local Tax (VTLT). Provisions attributable to national or federal income tax are not included in this value. This value is obtained from the notes of the financial statements.

Definition revised June 2003

Other Tax

VTOT

| | |
|------------------------|--------------------------------------|
| COA Code | VTOT |
| Eikon for Office Field | TR.TaxRegOth |
| Eikon for Office Label | Other Tax |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision not classified as Domestic Tax (VTDT), Foreign Tax (VTFT) or Local Tax (VTLT), is recorded as Other Tax (VTOT). This value is obtained from the notes of the financial statements.

Definition revised June 2003

Income Tax by Region – Total

VTIT

| | |
|------------------------|--------------------------------------|
| COA Code | VTIT |
| Eikon for Office Field | TR.IncomeTaxByRegionTotal |
| Eikon for Office Label | Income Tax by Region - Total |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Income Tax by Region – Total [VTIT] reflects the sum of Domestic Tax (VTDT), Foreign Tax (VTFT), Local Tax (VTLT) and Other Tax (VTOT).

Definition revised June 2003

Income Statement – Pension Plans

Interest Cost – Domestic

VICD

| | |
|------------------------|--------------------------------------|
| COA Code | VICD |
| Eikon for Office Field | TR.InterestCostDomestic |
| Eikon for Office Label | Interest Cost - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Interest Cost – Domestic [VICD] represents the increase in projected benefit obligation due to the passage of time for plans based in the company's home country.

Definition revised July 2006

Net Interest Cost – Domestic

VDNI

| | |
|------------------------|--------------------------------------|
| COA Code | VDNI |
| Eikon for Office Field | TR.NetInterestCostDomestic |
| Eikon for Office Label | Net Interest Cost - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Net Interest Cost – Domestic [VDNI] represents the increase in projected benefit obligation due to the passage of time for plans based in the company's home country. It is applicable for companies reporting Net Interest Cost - Domestic, rather than Interest Cost - Domestic, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost – Domestic

VSCD

| | |
|------------------------|-------------------------|
| COA Code | VSCD |
| Eikon for Office Field | TR.ServiceCostDomestic |
| Eikon for Office Label | Service Cost - Domestic |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Service Cost – Domestic [VSCD] represents the present value of pension benefits attributed to current reporting period for plans based in the company's home country.

Definition revised July 2006

Prior Service Cost – Domestic

VTPS

| | |
|------------------------|--------------------------------------|
| COA Code | VTPS |
| Eikon for Office Field | TR.PriorServiceCostDomestic |
| Eikon for Office Label | Prior Service Cost - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Prior Service Cost – Domestic [VTPS] represents the cost of retroactive benefits granted in a plan amendment for plans based in the company's home country.

Definition revised July 2006

Expected Return on Assets – Domestic

VXPD

| | |
|------------------------|--------------------------------------|
| COA Code | VXPD |
| Eikon for Office Field | TR.ExpectedReturnOnAssetsDomestic |
| Eikon for Office Label | Expected Return on Assets - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income |

Expected Return on Plan Assets - Domestic [VXPD] represents the reporting company's expected long term return on its pension plan assets.

This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains and Losses – Domestic**VXAG**

| | |
|------------------------|---------------------------------------|
| COA Code | VXAG |
| Eikon for Office Field | TR.DomActGainLoss |
| Eikon for Office Label | Actuarial Gains and Losses - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Loss |

Actuarial Gains and Losses – Domestic [VXZG] represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments and Settlements - Domestic**VXCT**

| | |
|------------------------|---------------------------------------|
| COA Code | VXCT |
| Eikon for Office Field | TR.CurtailmentsAndSettlementsDomestic |
| Eikon for Office Label | Curtailments & Settlements - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since |
| Quarterly History | Since |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Curtailments and Settlements – Domestic [VXCT] reflects the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some of all of their future services.

Curtailments include:

- the termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- the termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Domestic**VXTR**

| | |
|------------------------|--------------------------------------|
| COA Code | VXTR |
| Eikon for Office Field | TR.TransitionCostsDomestic |
| Eikon for Office Label | Transition Costs - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since |
| Quarterly History | Since |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Transition Costs – Domestic [VXTR] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Pension, Net - Domestic**VXPO**

| | |
|------------------------|--|
| COA Code | VXPO |
| Eikon for Office Field | TR.OtherNetPensionCostsDomesticPensionPlan |
| Eikon for Office Label | Other Pension, Net - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since |
| Quarterly History | Since |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Loss |

VXPO Other Pension, Net – Domestic represents other components of net periodic pension cost not classified as Service Cost, Interest Cost, Expected Return on Plan Assets, Actuarial Gains/Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments or Transition Costs.

These remaining line items are often combined with other items and presentation is inconsistent between companies.

Definition revised July 2006

Domestic Pension Plan Expense**VDPP**

| | |
|------------------------|-------------------------------|
| COA Code | VDPP |
| Eikon for Office Field | TR.DomesticPensionPlanExpense |
| Eikon for Office Label | Domestic Pension Plan Expense |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Negative |
| Annual History | Since |
| Quarterly History | Since |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Domestic Pension Plan Expense [VDPP] consists of all incomes and expenses associated with the company's Domestic pension plan.

Domestic Pension Plan Expense [VDPP] represents the following:

- Interest Cost [VICD]
- Service Cost [VSCD]
- Prior Service Cost [VTPS]
- Expected Return on Assets [VXPD]
- Actuarial Gains and Losses [VXAG]
- Curtailment &Settlements [VXCT]
- Transition Costs [VXTR]
- Other Pension, Net [VXPO}

Definition revised July 2006

Interest Cost - Foreign

VFIC

| | |
|------------------------|--------------------------------------|
| COA Code | VFIC |
| Eikon for Office Field | TR.InterestCostForeign |
| Eikon for Office Label | Interest Cost - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Interest Cost – Foreign [VFIC] represents the increase in projected benefit obligation due to the passage of time for plans based in countries other than the company's home country.

Definition revised July 2006

Net Interest Cost - Foreign

VFNI

| | |
|------------------------|--|
| COA Code | VFNI |
| Eikon for Office Field | TR.NetInterestCostForeignPensionPlan |
| Eikon for Office Label | Net Interest Cost - Foreign Pension Plan |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Net Interest Cost – Foreign [VFNI] represents the increase in projected benefit obligation due to the passage of time for plans based in countries other than the company's home country. It is applicable for companies reporting Net Interest Cost - Foreign, rather than Interest Cost - Foreign, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost - Foreign

VFSC

| | |
|------------------------|--------------------------------------|
| COA Code | VFSC |
| Eikon for Office Field | TR.ServiceCostForeign |
| Eikon for Office Label | Service Cost - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Service Cost – Foreign [VFSC] represents the present value of pension benefits attributed to current reporting period for plans based in countries other than the company's home country.

Definition revised July 2006

Prior Service Cost - Foreign

VFTP

| | |
|------------------------|--------------------------------------|
| COA Code | VFTP |
| Eikon for Office Field | TR.PriorServiceCostForeign |
| Eikon for Office Label | Prior Service Cost - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Prior Service Cost – Foreign [VFTP] represents the cost of retroactive benefits granted in a plan amendment for plans based in countries other than the company's home country.

Definition revised July 2006

Expected Return on Plan Assets - Foreign**VFXR**

| | |
|------------------------|--------------------------------------|
| COA Code | VFXR |
| Eikon for Office Field | TR.ExpectedReturnOnAssetsForeign |
| Eikon for Office Label | Expected Return on Assets - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income |

Expected Return on Plan Assets –Foreign [VFXR] represents the reporting company's expected long term return on its pension plan assets for plans based in countries other than the company's home country. This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains and Losses - Foreign**VFYA**

| | |
|------------------------|--------------------------------------|
| COA Code | VFYA |
| Eikon for Office Field | TR.ForActGainLoss |
| Eikon for Office Label | Actuarial Gains and Losses - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Loss |

VFYA Actuarial Gains and Losses – Foreign represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments and Settlements - Foreign**VFYC**

| | |
|------------------------|--------------------------------------|
| COA Code | VFYC |
| Eikon for Office Field | TR.CurtailmentsAndSettlementsForeign |
| Eikon for Office Label | Curtailments & Settlements - Foreign |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Curtailments and Settlements - Foreign [VFYC] represents the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some of all of their future services.

Curtailments include:

- termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Foreign

VPTC

| | |
|------------------------|--------------------------------------|
| COA Code | VPTC |
| Eikon for Office Field | TR.TransitionCostsForeign |
| Eikon for Office Label | Transition Costs - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Transition Costs – Foreign [VPTC] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Pension, Net - Foreign

VPCF

| | |
|------------------------|------------------------------|
| COA Code | VPCF |
| Eikon for Office Field | TR.OtherPensionNetForeign |
| Eikon for Office Label | Other Pension, Net - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |

COA Type Industrial, Bank, Insurance, Utility

Data Type Income/Loss

Other Pension, Net – Foreign [VPCF] represents the other components of net periodic pension costs not classified as Service Costs, Interest Costs, Expected Return on Plan Assets, Actuarial Gains\Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments, or Transition Costs.

These remaining line items are often combined with others items, and presentation is inconsistent between companies.

Definition revised July 2006

Foreign Pension Plan Expense

VFPP

COA Code VFPP

Eikon for Office Field TR.ForeignPensionPlanExpense

Eikon for Office Label Foreign Pension Plan Expense

Units Millions

Polarity Negative

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Foreign Pension Plan Expense [VFPP] consists of all incomes and expenses associated with the company's foreign pension plan.

Foreign Pension Plan Expense [VFPP] represents the following:

- Interest Cost [VFIC]
- Service Cost [VFSC]
- Prior Service Cost [VFTP]
- Expected Return on Assets [VFXR]
- Actuarial Gains and Losses [VFYA]
- Curtailment & Settlements [VFYC]
- Transition Costs [VPTC]
- Other Pension, Net [VPCF]

Definition revised July 2006

Interest Cost – Post-Retirement

VPIC

COA Code VPIC

Eikon for Office Field TR.InterestCostPostRetir

Eikon for Office Label Interest Cost - Post-Retirement

Units Millions

| | |
|-------------------|--------------------------------------|
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Interest Cost – Post-Retirement [VPIC] represents the increase in projected benefit obligation due to the passage of time, for Post-Retirement plans.

Definition revised July 2006

Net Interest Cost – Post-Retirement

VNIP

| | |
|------------------------|--|
| COA Code | VNIP |
| Eikon for Office Field | TR.NetInterestCostOtherPostRetirementPlan |
| Eikon for Office Label | Net Interest Cost - Other Post-Retirement Plan |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Net Interest Cost – Post-Retirement [VNIP] represents the increase in projected benefit obligation due to the passage of time, for Post-Retirement plans. It is applicable for companies reporting Net Interest Cost – Post-Retirement, rather than Interest Cost – Post-Retirement, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost - Post-Retirement

VPSC

| | |
|------------------------|--------------------------------------|
| COA Code | VPSC |
| Eikon for Office Field | TR.PostRetServiceCost |
| Eikon for Office Label | Service Cost - Post-Retirement |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

VPSC Service Cost – Post-Retirement represents the present value of pension benefits attributed to current reporting period for Post-Retirement plans.

Definition revised July 2006

Prior Service Cost - Post-Retirement**VXSC**

| | |
|------------------------|--------------------------------------|
| COA Code | VXSC |
| Eikon for Office Field | TR.PriorServiceCostPostRetir |
| Eikon for Office Label | Prior Service Cost - Post-Retirement |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Prior Service Cost – Post-Retirement [VXSC] represents the cost of retroactive benefits granted in a plan amendment for Post-Retirement plans.

Definition revised July 2006

Expected Return on Plan Assets- Post-Retirement**VXPA**

| | |
|------------------------|---|
| COA Code | VXPA |
| Eikon for Office Field | TR.PostRetExpReturnAssets |
| Eikon for Office Label | Expected Return on Assets - Post-Retirement |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income |

Expected Return on Plan Assets - Post-Retirement [VXPA] represents the reporting company's expected long term return on its pension plan assets for Post-Retirement plans.

This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains & Losses- Post-Retirement**VXAL**

| | |
|------------------------|--|
| COA Code | VXAL |
| Eikon for Office Field | TR.ActuarialGainsandLossesPostRetir |
| Eikon for Office Label | Actuarial Gains and Losses - Post-Retirement |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |

Quarterly History

COA Type Industrial, Bank, Insurance, Utility
 Data Type Income/Loss

Actuarial Gains and Losses - Post-Retirement [VXAL] represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments & Settlements- Post-Retirement**VXCS**

COA Code VXCS
 Eikon for Office Field TR.CurtailmentsAndSettlementsPostRetir
 Eikon for Office Label Curtailments & Settlements - Post-Retirement
 Units Millions
 Polarity Negative
 Annual History Since 2003
 Quarterly History
 COA Type Industrial, Bank, Insurance, Utility
 Data Type Expense

Curtailments and Settlements - Post-Retirement [VXCS] reflects the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some or all of their future services.

Curtailments include:

- the termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- the termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Post-Retirement**VXTC**

COA Code VXTC
 Eikon for Office Field TR.TransitionCostsPostRetir
 Eikon for Office Label Transition Costs - Post-Retirement
 Units Millions
 Polarity Negative
 Annual History Since 2003
 Quarterly History
 COA Type Industrial, Bank, Insurance, Utility
 Data Type Expense

Transition Costs – Post-Retirement [VXTC] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Post-Retirement, Net

VXPE

| | |
|------------------------|--------------------------------------|
| COA Code | VXPE |
| Eikon for Office Field | TR.OtherPostRetirNet |
| Eikon for Office Label | Other Post-Retirement, Net |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Loss |

Other Post-Retirement, Net [VXPE] represents the other components of net periodic pension costs not classified as Service Costs, Interest Costs, Expected Return on Plan Assets, Actuarial Gains\Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments, or Transition Costs.

These remaining line items are often combined with others items, and presentation is inconsistent between companies.

Definition revised July 2006

Post-Retirement Plan Expense

VRPE

| | |
|------------------------|--------------------------------------|
| COA Code | VRPE |
| Eikon for Office Field | TR.PostRetirPlanExpense |
| Eikon for Office Label | Post-Retirement Plan Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Post-Retirement Plan Expense [VRPE] consists of all incomes and expenses associated with the company's Post-Retirement plan.

Post-Retirement Plan Expense [VRPE] represents the following:

- Interest Cost [VPIC]
- Service Cost [VPSC]
- Prior Service Cost [VXSC]

- Expected Return on Assets [VXPA]
- Actuarial Gains and Losses [VXAL]
- Curtailment & Settlements [VXCS]
- Transition Costs [VXTC]
- Other Pension, Net [VXPE]

Definition revised July 2006

Defined Contribution Exp.- Domestic

VDCD

| | |
|------------------------|---|
| COA Code | VDCD |
| Eikon for Office Field | TR.DefinedContributionExpenseDomestic |
| Eikon for Office Label | Defined Contribution Expense - Domestic |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Defined Contribution Expense – Domestic [VDCD] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Defined Contribution Exp.- Foreign

VDCF

| | |
|------------------------|--|
| COA Code | VDCF |
| Eikon for Office Field | TR.DefinedContributionExpenseForeign |
| Eikon for Office Label | Defined Contribution Expense - Foreign |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

VDCF Defined Contribution Expense – Foreign [VDCF] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Defined Contribution Expense Post-Retirement

VDCR

| | |
|----------|------|
| COA Code | VDCR |
|----------|------|

| | |
|------------------------|--|
| Eikon for Office Field | TR.DefinedContributionExpenseRetir |
| Eikon for Office Label | Defined Contribution Expense-Post-Retirement |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Defined Contribution Expense Post-Retirement [VDCR] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Total Pension Expense

VTPE

| | |
|------------------------|--------------------------------------|
| COA Code | VTPE |
| Eikon for Office Field | TR.TotPenExp |
| Eikon for Office Label | Total Pension Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

VTPE Total Pension Expense represents the following:

- Defined Contribution Expense – Domestic [VDCD]
- Defined Contribution Expense – Foreign [VDCF]
- Defined Contribution Expense – Post-Retirement [VDCR]

and the Sum-Totals of

- Domestic Pension Plan Expense [VDPP]
- Foreign Pension Plan Expense [VFPP]
- Post-Retirement Plan Expense [VRPE]

Definition revised September 2011

Discount Rate - Domestic

VRDD

| | |
|------------------------|-------------------------------|
| COA Code | VRDD |
| Eikon for Office Field | TR.DiscountRateDomestic |
| Eikon for Office Label | Discount Rate - Domestic, (%) |

| | |
|-------------------|--------------------------------------|
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Discount Rate – Domestic [VRDD] represents the rate used in determining the present value of plan obligations for plans based in the company's home country.

Definition revised July 2006

Discount Rate - Foreign

VRDF

| | |
|------------------------|--------------------------------------|
| COA Code | VRDF |
| Eikon for Office Field | TR.DiscountRateForeign |
| Eikon for Office Label | Discount Rate - Foreign, (%) |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Discount Rate – Foreign [VRDF] represents the rate used in determining the present value of plan obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Discount Rate – Post-Retirement

VRDM

| | |
|------------------------|--------------------------------------|
| COA Code | VRDM |
| Eikon for Office Field | TR.PostRetDiscountRate |
| Eikon for Office Label | Discount Rate - Post-Retirement, (%) |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

VRDM Discount Rate - Post-Retirement represents the rate used in determining the present value of plan obligations for Post-Retirement plans.

Definition revised July 2006

Expected Rate of Return- Domestic**VRDO**

| | |
|------------------------|---|
| COA Code | VRDO |
| Eikon for Office Field | TR.DomExpReturnRate |
| Eikon for Office Label | Expected Rate of Return - Domestic, (%) |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

VRDO Expected Rate of Return- Domestic represents the estimated return on plan assets for plans based in the company's home country.

Definition revised July 2006

Expected Rate of Return- Foreign**VRFO**

| | |
|------------------------|--|
| COA Code | VRFO |
| Eikon for Office Field | TR.ExpectedRateOfReturnForeign |
| Eikon for Office Label | Expected Rate of Return - Foreign, (%) |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Expense |

Expected Rate of Return – Foreign [VRFO] represents the estimated return on plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Expected Rate of Return– Post-Retirement**VRPR**

| | |
|------------------------|--|
| COA Code | VRPR |
| Eikon for Office Field | TR.ExpectedRateOfReturnPostRetir |
| Eikon for Office Label | Expected Rate of Return - Post-Retirement, (%) |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Expected Rate of Return - Post-Retirement [VRPR] represents the estimated return on plan assets for Post-Retirement plans.

Definition revised July 2006

Compensation Rate - Domestic

VRTD

COA Code VRTD

Eikon for Office Field TR.CompensationRateDomestic

Eikon for Office Label Compensation Rate - Domestic, (%)

Units Actual

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Compensation Rate – Domestic [VRTD] represents the projected increase in salaries used in calculation of future benefit obligations for plans based in the company's home country.

Definition revised July 2006

Compensation Rate - Foreign

VRTF

COA Code VRTF

Eikon for Office Field TR.CompensationRateForeign

Eikon for Office Label Compensation Rate - Foreign, (%)

Units Actual

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Compensation Rate – Foreign [VRTF] represents the projected increase in salaries used in calculation of future benefit obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Compensation Rate – Post-Retirement

VRTP

COA Code VRTP

Eikon for Office Field TR.CompensationRatePostRetir

Eikon for Office Label Compensation Rate - Post-Retirement, (%)

Units Actual

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Compensation Rate - Post-Retirement [VRTP] represents the projected increase in salaries used in calculation of future benefit obligations for Post-Retirement plans.

Definition revised July 2006

Pension Payment Rate - Domestic

VRVD

COA Code VRVD

Eikon for Office Field TR.PensionPaymentRateDomestic

Eikon for Office Label Pension Payment Rate - Domestic, (%)

Units Actual

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Pension Payment Rate – Domestic [VRVD] represents the payment rate of pension plans for plans based in the company's home country.

Definition revised July 2006

Pension Payment Rate - Foreign

VRVF

COA Code VRVF

Eikon for Office Field TR.PensionPaymentRateForeign

Eikon for Office Label Pension Payment Rate - Foreign, (%)

Units Actual

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Pension Payment Rate – Foreign [VRVF] represents the payment rate of pension plans for plans based in countries other than the company's home country.

Definition revised July 2006

Assumptions**VISA**

| | |
|------------------------|--------------------------------------|
| COA Code | VISA |
| Eikon for Office Field | TR.Assumptions |
| Eikon for Office Label | Assumptions |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

Assumptions [VISA] represents the estimates of the occurrence of future events affecting pension costs, such as mortality, withdrawal, disablement and retirement, changes in compensation and national pension benefits, and discount rates to reflect the time value of money.

Assumption rates are given for both the Income Statement and Balance Sheet. The rates labeled "for the years ended ..." are to be populated on the Income Statement. The rates labeled "at" are to be populated on the balance sheet.

If presented as a range of rates (Ex. 5.8% - 7.1%), we populate the lower rate (5.8%).

Assumptions [VISA] represents the following:

- Discount Rate – Domestic [VRDD]
- Discount Rate – Foreign [VRDF]
- Discount Rate – Post-Retirement [VRDM]
- Expected Rate of Return – Domestic [VRDO]
- Expected Rate of Return – Foreign [VRFO]
- Expected Rate of Return – Post-Retirement [VRPR]
- Compensation Rate – Domestic [VRTD]
- Compensation Rate – Foreign [VRTF]
- Compensation Rate – Post-Retirement [VRTP]
- Pension Payment Rate – Domestic [VRVD]
- Pension Payment Rate – Foreign [VRVF]

Definition revised July 2006

Total Plan Interest Cost**STPI**

| | |
|------------------------|--------------------------|
| COA Code | STPI |
| Eikon for Office Field | TR.TotalPlanInterestCost |
| Eikon for Office Label | Total Plan Interest Cost |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental |

Total Plan Interest Cost (STPI) represents the total amount of interest costs paid on all of a company's pension and post-retirement plans. Total Plan Interest Cost (STPI) is calculated as the sum of:

- Interest Cost – Domestic [VICD]
- Interest Cost – Foreign [VFIC]
- Interest Cost – Post Retirement [VPIC]

Definition revised February 2007

Total Plan Service Cost

STPS

| | |
|------------------------|--------------------------------------|
| COA Code | STPS |
| Eikon for Office Field | TR.TotalPlanServiceCost |
| Eikon for Office Label | Total Plan Service Cost |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental |

Total Plan Service Cost (STPS) represents the total amount of service costs paid on all of a company's pension and post-retirement plans.

Total Plan Service Cost (STPS) is calculated as the sum of:

- Service Cost – Domestic [VSCD]
- Service Cost – Foreign [VFSC]
- Service Cost – Post Retirement [VPSC]

Definition revised February 2007

Total Plan Expected Return

STPE

| | |
|------------------------|----------------------------|
| COA Code | STPE |
| Eikon for Office Field | TR.TtlPlanExpectedReturn |
| Eikon for Office Label | Total Plan Expected Return |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental |

Total Plan Expected Return (STPE) represents the total amount of expected return on all of a company's pension and post-retirement plans. Total Plan Expected Return (STPE) is calculated as the sum of:

- Expected Return on Assets – Domestic [VXPD]
- Expected Return on Assets – Foreign [VFXR]
- Expected Return on Assets – Post Retirement [VXPA]

Definition revised February 2007

Total Plan Other Expenses

STPR

| | |
|------------------------|--------------------------------------|
| COA Code | STPR |
| Eikon for Office Field | TR.TotalPlanOtherExpense |
| Eikon for Office Label | Total Plan Other Expense |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental |

Total Plan Other Expense (STPR) represents the total amount of other expenses on all of a company's pension and post-retirement plans.

Total Plan Other Expense (STPR) is calculated as the sum of:

- Other Pension, Net - Domestic [VXPO]
- Other Pension, Net – Foreign [VPCF]
- Other Post Retirement, Net [VXPE]

Definition revised February 2007

Operating Metrics – Airlines

| Airlines | MAIT |
|------------------------|--------------------------------|
| COA Code | MAIT |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Airlines [MAIT] represents the airlines industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fuelling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| EBITDAR | MBBC |
|------------------------|--|
| COA Code | MBBC |
| Eikon for Office Field | TR.EBITDAR |
| Eikon for Office Label | EBITDAR |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

EBITDAR [MBBC] represents earnings before interest, taxes, depreciation, amortization and obsolescence and aircraft rent. It is a non-GAAP financial measure.

Thomson Reuters collects EBITDAR [MBBC] as it is disclosed by the company, and not calculate it if the company does not report this value.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Passengers, Total MBBE

| | |
|------------------------|--------------------------------|
| COA Code | MBBE |
| Eikon for Office Field | TR.Passengerstotal |
| Eikon for Office Label | Passengers, Total |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passengers, Total [MBBE] represents the number of persons on board a flight who is not a member of the flight or cabin crew.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Revenue Passengers MBBG

| | |
|------------------------|--------------------------------|
| COA Code | MBBG |
| Eikon for Office Field | TR.RevenuePassengers |
| Eikon for Office Label | Revenue Passengers |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue Passengers [MBBG] represents the total number of paying passengers flown on all flight segments.

If the company does not specify the nature (total, enplaned or revenue) of the number of the passengers disclosed in its Management's Discussion and Analysis, Thomson Reuters collects the number of passengers disclosed by the company as Revenue Passengers [MBBG].

Definition revised October 2007

Enplaned Passengers

MBBK

| | |
|------------------------|--------------------------------|
| COA Code | MBBK |
| Eikon for Office Field | TR.EnplanedPassengers |
| Eikon for Office Label | Enplaned Passengers |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Enplaned Passengers [MBBK] represents the total number of revenue passengers boarding aircraft.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Revenue Passenger Miles (RPM)

MBBO

| | |
|------------------------|--|
| COA Code | MBBO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue Passengers Miles (RPM) [MBBO] represents the number of miles flown by revenue passengers.

This is a measure of passenger traffic for an airline, and is obtained by multiplying the number of passengers carried and the number of miles traveled by each passenger.

One variation of reporting unit for this item is: Revenue Passengers Kilometers (RPK) [MBBQ]

Definition revised March 2008

Revenue Passenger Kilometers (RPK)**MBBQ**

| | |
|------------------------|--|
| COA Code | MBBQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue Passengers Kilometers (RPK) [MBBQ] represents the number of kilometers flown by revenue passengers.

This is a measure of passenger traffic for an airline, and is obtained by multiplying the number of passengers carried and the number of kilometers traveled by each passenger.

One variation of reporting unit for this item is: Revenue Passengers Miles (RPM) [MBBO]

Definition revised March 2008

Revenue Passenger Kilometers (RPK)**SBBQ**

| | |
|------------------------|--|
| COA Code | SBBQ |
| Eikon for Office Field | TR.RevenuePassengerKilometers |
| Eikon for Office Label | Revenue Passenger Kilometers (RPK) |
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue Passengers Kilometers (RPK) [SBBQ] captures the total distance flown by the airline's revenue passengers in kilometers. This is a measure of total passenger traffic for an airline.

It represents the sum of:

- Revenue Passenger Miles (RPM) [MBBO], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue Passenger Kilometers (RPK) [MBBQ]

Definition revised March 2008

Available Seat Miles (ASM)**MBDE**

| | |
|----------|------|
| COA Code | MBDE |
|----------|------|

| | |
|------------------------|--|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Available Seat Miles (ASM) [MBDE] represents a measure of an airline flight's passenger capacity. It is obtained by multiplying the number of seats available for scheduled passengers and the number of miles those seats were flown.

One variation of reporting unit for this item is: Available Seat Kilometers (ASK) [MBDG]

Definition revised March 2008

Available Seat Kilometers (ASK)

MBDG

| | |
|------------------------|--|
| COA Code | MBDG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Available Seat Kilometers (ASK) [MBDG] represents a measure of an airline flight's passenger capacity. It is obtained by multiplying the number of seats available for scheduled passengers and the number of kilometers those seats were flown.

One variation of reporting unit for this item is: Available Seat Miles (ASM) [MBDE]

Definition revised March 2008

Available Seat Kilometers (ASK)

SBDG

| | |
|------------------------|--|
| COA Code | SBDG |
| Eikon for Office Field | TR.AvailableSeatKilometersRptd |
| Eikon for Office Label | Available Seat Kilometers (ASK) |
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|--------------------------------|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Available Seat Kilometers (ASK) [SBDG] captures the total flight passenger capacity of an airline in kilometers.

It is obtained by multiplying the total number of seats available for scheduled passengers and the total number of kilometers those seats were flown.

It represents the sum of:

- Available Seat Miles (ASM) [MBDE] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Available Seat Kilometers (ASK) [MBDG]

Definition revised March 2008

Load Factor - % MBDK

| | |
|------------------------|--------------------------------|
| COA Code | MBDK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Load Factor - % [MBDK] represents the percentage of aircraft seating capacity that is actually utilized. It is obtained using revenue passenger miles/kilometers divided by available seat miles/kilometers.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Load Factor, Total - % MBDL

| | |
|------------------------|-----------------------|
| COA Code | MBDL |
| Eikon for Office Field | TR.LoadFactorTotalPct |
| Eikon for Office Label | Load Factor, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|--------------------------------|
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Load Factor, Total - % [MBDL] represents the Company level Load Factor percentage that is reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It represents the percentage of aircraft seating capacity that is actually utilized, and is obtained using revenue passenger miles/kilometers, divided by available seat miles/kilometers.

In the event that the Company level Load Factor, Total - % [MBDL] is not reported by the company, Thomson Reuters calculates the item using Revenue Passengers Kilometers (RPK) [SBBQ], divided by Available Seat Kilometers (ASK) [SBDG], multiply by 100%. However, if any of the above components are not reported by the company, this item Load Factor, Total - % [MBDL] is not calculated.

Thomson Reuters collects any segmental breakout information provided by the company using: Load Factor - % [MBDK].

Definition revised March 2008

Revenue per ASM MBDO

| | |
|------------------------|--------------------------------------|
| COA Code | MBDO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue per ASM [MBDO] represents revenue divided by available seat miles. This is a common unit revenue used to compare airlines.

One variation of reporting unit for this item is: Revenue per ASK [MBDQ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Revenue per ASM, Total MBDP

| | |
|------------------------|--------------------------------------|
| COA Code | MBDP |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|--------------------------------|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue per ASM, Total [MBDP] represents the Company level Revenue per ASM as reported by the company. It is obtained using revenue divided by available seat miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Revenue per ASM [MBDO].

One variation of reporting unit for this item is: Revenue per ASK, Total [MBDR]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Revenue per ASK

MBDQ

| | |
|------------------------|--------------------------------------|
| COA Code | MBDQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue per ASK [MBDQ] represents revenue divided by available seat kilometers. This is a common unit revenue used to compare airlines.

One variation of reporting unit for this item is: Revenue per ASM [MBDO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Revenue per ASK, Total

MBDR

| | |
|------------------------|--------------------------------------|
| COA Code | MBDR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|--------------------------------|
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue per ASK [MBDR] represents the Company level Revenues per ASK as reported by the company. It is obtained using revenue divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Revenue per ASK [MBDQ].

One variation of reporting unit for this item is: Revenue per ASM, Total [MBDP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Revenue per ASK

SBDQ

| | |
|------------------------|--------------------------------------|
| COA Code | SBDQ |
| Eikon for Office Field | TR.RevenuePerAsk |
| Eikon for Office Label | Revenue per ASK |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue per ASK [SBDQ] captures the revenue earned by each available seat kilometer of an airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained by using total revenues divided by the total available seat kilometers of an airline.

Contingent upon the units reported by the company, it represents either one of the following:

- Revenue per ASM, Total [MBDP] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue per ASK, Total [MBDR]

Revenue per ASK [SBDQ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Breakeven Load Factor - %

MBDZ

| | |
|----------|------|
| COA Code | MBDZ |
|----------|------|

| | |
|------------------------|--------------------------------|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Breakeven Load Factor - % [MBDZ] represents the passenger load factor that results in operating revenues being equal to operating expenses, assuming constant revenue per passenger mile and expenses.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Breakeven Load Factor, Total - %

MBEA

| | |
|------------------------|---------------------------------|
| COA Code | MBEA |
| Eikon for Office Field | TR.BreakevenLoadFactorTotalPct |
| Eikon for Office Label | Breakeven Load Factor, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Breakeven Load Factor, Total - % [MBEA] represents the Company level Breakeven Load Factor as reported by the company. This item is used as the line item display for the Standard Format Financial Statements display.

The Breakeven Load Factor is the passenger load factor that results in operating revenues being equal to operating expenses, assuming constant revenue per passenger mile and expenses.

Thomson Reuters collects any segmental breakout information provided by the company using: Breakeven Load Factor - % [MBDZ].

Definition revised March 2008

Passenger Haul, Avg. Length (Miles)

MBFE

| | |
|------------------------|--------------|
| COA Code | MBFE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |

| | |
|-------------------|--------------------------------|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Haul, Average Length (Miles) [MBFE] represents the average number of miles traveled by a scheduled fare paying passenger.

One variation of reporting unit for this item is: Passenger Haul, Average Length (Kilometers) [MBFG]

Definition revised March 2008

Passenger Haul, Avg. Length (MI), Total **MBFF**

| | |
|------------------------|--------------------------------|
| COA Code | MBFF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Haul, Average Length (Miles), Total [MBFF] represents the Company level Average Passenger Haul Length in Miles, as reported by the company. It shows the average number of miles traveled by a scheduled fare paying passenger.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Haul, Average Length (Miles) [MBFE].

One variation of reporting unit for this item is: Passenger Haul, Average Length (Kilometers), Total [MBFH]

Definition revised March 2008

Passenger Haul, Avg. Length (Kilometers) **MBFG**

| | |
|------------------------|--------------|
| COA Code | MBFG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Airlines Operating Metrics, IS

Passenger Haul, Average Length (Kilometers) [MBFG] represents the average number of kilometers traveled by a scheduled fare paying passenger.

One variation of reporting unit for this item is: Passenger Haul, Average Length (Miles) [MBFE]

Definition revised March 2008

Passenger Haul, Avg. Length (KM), Total

MBFH

| | |
|------------------------|--------------------------------|
| COA Code | MBFH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Haul, Average Length (Kilometers), Total [MBFH] represents the Company level Average Passenger Haul Length in Kilometers, as reported by the company. It shows the average number of kilometers traveled by a scheduled fare paying passenger.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Haul, Average Length (Kilometers) [MBFG].

One variation of reporting unit for this item is: Passenger Haul, Average Length (Miles), Total [MBFF]

Definition revised March 2008

Passenger Haul, Avg. Length (Kilometers)

SBFG

| | |
|------------------------|--|
| COA Code | SBFG |
| Eikon for Office Field | TR.PassengerHaulAvgLength |
| Eikon for Office Label | Passenger Haul, Avg. Length (Kilometers) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Haul, Average Length (Kilometers) [SBFG] captures the average distance traveled by a scheduled fare paying passenger of the airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Haul, Average Length (Miles), Total [MBFF] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Haul, Average Length (Kilometers), Total [MBFH]

In the event that the company reports the Company level Passenger Haul in both constructs (miles and kilometers), Thomson Reuters calculates Passenger Haul, Average Length (Kilometers) [SBFG] using Revenue Passenger Kilometers [SBBQ], divided by Revenue Passengers [MBBG].

However, if any of the above components are not reported by the company, this item is not calculated.

Passenger Haul, Average Length (Kilometers) [SBFG] is not reported in the following scenario:

- There is more than one instance of the Company level Passenger Haul, Average Length for the reported unit

Definition revised March 2008

Aircraft Stage, Avg. Length (Miles)

MBFK

| | |
|------------------------|--------------------------------|
| COA Code | MBFK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Aircraft Stage, Average Length (Miles) [MBFK] represents the average number of miles flown per flight.

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Kilometers) [MBFO]

Definition revised March 2008

Aircraft Stage, Avg. Length (MI), Total

MBFL

| | |
|------------------------|--------------------------------|
| COA Code | MBFL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Aircraft Stage, Average Length (Miles), Total [MBFL] represents the Company level Aircraft Stage in miles, as reported by the company. It shows the average number of miles flown per flight.

Thomson Reuters collects any segmental breakout information provided by the company using: Aircraft Stage, Average Length (Miles) [MBFK].

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Kilometers), Total [MBFP]
Definition revised March 2008

Aircraft Stage, Avg. Length (Kilometers)

MBFO

| | |
|------------------------|--------------------------------|
| COA Code | MBFO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Aircraft Stage, Average Length (Kilometers) [MBFO] represents the average number of kilometers flown per flight.

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Miles) [MBFK]

Definition revised March 2008

Aircraft Stage, Avg. Length (KM), Total

MBFP

| | |
|------------------------|--------------------------------|
| COA Code | MBFP |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Aircraft Stage, Average Length (Kilometers), Total [MBFP] represents the Company level Aircraft Stage in kilometers, as reported by the company. It shows the average number of kilometers flown per flight.

Thomson Reuters collects any segmental breakout information provided by the company using:

Aircraft Stage, Average Length (Kilometers) [MBFO].

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Miles), Total [MBFL]

Definition revised March 2008

| | |
|---|-------------|
| Aircraft Stage, Avg. Length (Kilometers) | SBFO |
|---|-------------|

| | |
|------------------------|--|
| COA Code | SBFO |
| Eikon for Office Field | TR.AircraftStageAvgLength |
| Eikon for Office Label | Aircraft Stage, Avg. Length (Kilometers) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Aircraft Stage, Average Length (Kilometers) [SBFO] captures the average distance flown per flight of an airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Aircraft Stage, Average Length (Miles), Total [MBFL], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Aircraft Stage, Average Length (Kilometers), Total [MBFP]

Aircraft Stage, Average Length (Kilometers) [SBFO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Aircraft Stage, Average Length for the reported unit

Definition revised March 2008

| | |
|---|-------------|
| Number of Trips Flown (Departures) | MBFQ |
|---|-------------|

| | |
|------------------------|------------------------------------|
| COA Code | MBFQ |
| Eikon for Office Field | TR.NumberOfTripsFlown |
| Eikon for Office Label | Number of Trips Flown (Departures) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Number of Trips Flown (Departures) [MBFQ] represents the number of takeoffs made at an airport.

Thomson Reuters collects Number of Trips Flown (Departures) [MBFQ] as disclosed by the company in the Management's Discussion & Analysis.

Definition revised October 2007

Average Passenger Fare**MBFZ**

| | |
|------------------------|--------------------------------------|
| COA Code | MBFZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Average Passenger Fare [MBFZ] represents the average one-way fare paid per flight segment by a revenue passenger.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2008

Average Passenger Fare, Total**MBGA**

| | |
|------------------------|--------------------------------------|
| COA Code | MBGA |
| Eikon for Office Field | TR.AveragePassengerFareTotal |
| Eikon for Office Label | Average Passenger Fare, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Average Passenger Fare, Total [MBGA] represents the Company level Average Passenger Fare as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average one-way fare paid per flight segment by a revenue passenger.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Passenger Fare [MBFZ].

Definition revised March 2008

Passenger Revenue per RPM**MBHE**

| | |
|----------|------|
| COA Code | MBHE |
|----------|------|

| | |
|---|--------------------------------------|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |
| Passenger Revenue per RPM [MBHE] represents passenger revenue divided by revenue passenger miles. | |
| One variation of reporting unit for this item is: Passenger Revenue per RPK [MBHG] | |
| RPM: Revenue Passenger Miles | |
| RPK: Revenue Passenger Kilometers | |
| Definition revised March 2008 | |

Passenger Revenue per RPM, Total**MBHF**

| | |
|------------------------|--------------------------------------|
| COA Code | MBHF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per RPM, Total [MBHF] represents the Company level Passenger Revenue per RPM, as reported by the company. It is obtained using passenger revenue divided by revenue passenger miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Revenue per RPM [MBHE]

One variation of reporting unit for this item is: Passenger Revenue per RPK, Total [MBHH]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per RPK**MBHG**

| | |
|------------------------|------|
| COA Code | MBHG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|--------------------------------------|
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per RPK [MBHG] represents passenger revenue divided by revenue passenger kilometers.

One variation of reporting unit for this item is: Passenger Revenue per RPM [MBHE]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per RPK, Total

MBHH

| | |
|------------------------|--------------------------------------|
| COA Code | MBHH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per RPK, Total [MBHH] represents the Company level Passenger Revenue per RPK, as reported by the company. It is obtained using passenger revenue divided by revenue passenger kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Revenue per RPK [MBHG].

One variation of reporting unit for this item is: Passenger Revenue per RPM, Total [MBHF]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per RPK

SBHG

| | |
|------------------------|--------------------------------------|
| COA Code | SBHG |
| Eikon for Office Field | TR.PassengerRevenuePerRpk |
| Eikon for Office Label | Passenger Revenue per RPK |
| Units | Period Header Currency, Whole Number |

| | |
|-------------------|--------------------------------|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per RPK [SBHG] captures the total passenger revenues earned per revenue passenger kilometer traveled by the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenue divided by total revenue passenger kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per RPM, Total [MBHF] , converted into Passenger Revenue per RPK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per RPK, Total [MBHH]

Passenger Revenue per RPK [SBHG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per RPK for the reported unit

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per ASM

MBHK

| | |
|------------------------|--------------------------------------|
| COA Code | MBHK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per ASM [MBHK] represents passenger revenue divided by available seat miles.

One variation of reporting unit for this item is: Passenger Revenue per ASK [MBHO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Passenger Revenue per ASM, Total**MBHL**

| | |
|------------------------|--------------------------------------|
| COA Code | MBHL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per ASM, Total [MBHL] represents the Company level Passenger Revenue per ASM, as reported by the company. It is obtained using passenger revenue divided by available seat miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Revenue per ASM [MBHK]

One variation of reporting unit for this item is: Passenger Revenue per ASK, Total [MBHP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Passenger Revenue per ASK**MBHO**

| | |
|------------------------|--------------------------------------|
| COA Code | MBHO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per ASK [MBHO] represents passenger revenue divided by available seat kilometers.

One variation of reporting unit for this item is: Passenger Revenue per ASM [MBHK]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Passenger Revenue per ASK, Total**MBHP**

| | |
|------------------------|--------------------------------------|
| COA Code | MBHP |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per ASK, Total [MBH] represents the Company level Passenger Revenue per ASK, as reported by the company. It is obtained using passenger revenue divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Revenue per ASK [MBHO]

One variation of reporting unit for this item is: Passenger Revenue per ASM, Total [MBHL]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Passenger Revenue per ASK**SBHO**

| | |
|------------------------|--------------------------------------|
| COA Code | SBHO |
| Eikon for Office Field | TR.PassengerRevenuePerAsk |
| Eikon for Office Label | Passenger Revenue per ASK |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per ASK [SBHO] captures the total passenger revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per ASM, Total [MBHL] , converted into Passenger Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per ASK, Total [MBHP]

Passenger Revenue per ASK [SBHO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASM

MBHQ

| | |
|------------------------|--------------------------------------|
| COA Code | MBHQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Revenue per ASM [MBHQ] represents operating revenues divided by available seat miles.

One variation of reporting unit for this item is: Operating Revenue per ASK [MBHZ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASM, Total

MBHR

| | |
|------------------------|--------------------------------------|
| COA Code | MBHR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Revenue per ASM, Total [MBHR] represents the Company level Operating Revenue per ASM, as reported by the company. It is obtained using operating revenues divided by available seat miles. R

Thomson Reuters collects any segmental breakout information provided by the company using:

Operating Revenue per ASM [MBHQ]

One variation of reporting unit for this item is: Operating Revenue per ASK, Total [MBIA]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASK

MBHZ

| | |
|------------------------|--------------------------------------|
| COA Code | MBHZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Revenue per ASK [MBHZ] represents operating revenues divided by available seat kilometers.

One variation of reporting unit for this item is: Operating Revenue per ASM [MBHQ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASK, Total

MBIA

| | |
|------------------------|--------------------------------------|
| COA Code | MBIA |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Revenue per ASK, Total [MBIA] represents the Company level Operating Revenue per ASK, as reported by the company. It is obtained using operating revenues divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Revenue per ASK [MBHZ]

One variation of reporting unit for this item is: Operating Revenue per ASM, Total [MBHR]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASK

SBHZ

| | |
|------------------------|--------------------------------------|
| COA Code | SBHZ |
| Eikon for Office Field | TR.OperatingRevenuePerAsk |
| Eikon for Office Label | Operating Revenue per ASK |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Revenue per ASK [SBHZ] captures the total operating revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Revenue per ASM, Total [MBHR] , converted into Operating Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Revenue per ASK, Total [MBIA]

Operating Revenue per ASK [SBHZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASM

MBJE

| | |
|------------------------|--------------------------------------|
| COA Code | MBJE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Expense per ASM [MBJE] represents operating expenses divided by available seat miles.

One variation of reporting unit for this item is: Operating Expense per ASK [MBJG]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASM, Total

MBJF

COA Code MBJF

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Whole Number

Polarity Negative

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Expense per ASM, Total [MBJF] represents the Company level Operating Expense per ASM, as reported by the company. It is obtained using operating expenses divided by available seat miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Expense per ASM [MBJE].

One variation of reporting unit for this item is: Operating Expense per ASK, Total [MBJH]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK

MBJG

COA Code MBJG

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Whole Number

Polarity Negative

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Expense per ASK [MBJG] represents operating expenses divided by available seat kilometers.

One variation of reporting unit for this item is: Operating Expense per ASM [MBJE]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK, Total

MBJH

| | |
|------------------------|--------------------------------------|
| COA Code | MBJH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Expense per ASK, Total [MBJH] represents the Company level Operating Expense per ASK, as reported by the company. It is obtained using operating expenses divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Expense per ASK [MBJG]

One variation of reporting unit for this item is: Operating Expense per ASM, Total [MBJF]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK

SBJG

| | |
|------------------------|--------------------------------------|
| COA Code | SBJG |
| Eikon for Office Field | TR.OperatingExpensePerAsk |
| Eikon for Office Label | Operating Expense per ASK |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Expense per ASK [SBJG] captures the total operating expenses incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, Total [MBJF], converted into Operating Expense per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, Total [MBJH]

Operating Expense per ASK [SBJG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASM, excl. Fuel

MBJK

| | |
|------------------------|--------------------------------------|
| COA Code | MBJK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Expense per ASM, excluding Fuel [MBJK] represents operating expenses, less aircraft fuel, divided by available seat miles.

One variation of reporting unit for this item is: Operating Expense per ASK, excl. Fuel [MBJO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operat. Exp. per ASM, excl. Fuel, Total

MBJL

| | |
|------------------------|--------------------------------------|
| COA Code | MBJL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |

| | |
|-------------------|--------------------------------|
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Expense per ASM, excluding Fuel, Total [MBJL] represents the Company level Operating Expense less Fuel costs per ASM, as reported by the company. It is obtained using operating expenses, less aircraft fuel, divided by available seat miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Revenue per ASM, excluding Fuel [MBJK]

One variation of reporting unit for this item is: Operating Expense per ASK, excluding Fuel, Total [MBJP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK, excl. Fuel

MBJO

| | |
|------------------------|--------------------------------------|
| COA Code | MBJO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Expense per ASK, excluding Fuel [MBJO] represents operating expenses, less aircraft fuel, divided by available seat kilometers.

One variation of reporting unit for this item is: Operating Expense per ASM, excluding Fuel [MBJK]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK, excl. Fuel, Total

MBJP

| | |
|------------------------|--------------------------------------|
| COA Code | MBJP |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |

| | |
|-------------------|--------------------------------|
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Expense per ASK, excluding Fuel, Total [MBJP] represents the Company level Operating Expense less Fuel costs per ASK, as reported by the company. It is obtained operating expenses, less aircraft fuel, divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Expense per ASK, excluding Fuel [MBJO].

One variation of reporting unit for this item is: Operating Expense per ASM, excluding Fuel, Total [MBJL]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK, excl. Fuel

SBJO

| | |
|------------------------|---------------------------------------|
| COA Code | SBJO |
| Eikon for Office Field | TR.OperatingExpensePerAskExclFuel |
| Eikon for Office Label | Operating Expense per ASK, excl. Fuel |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Expense per ASK, excluding Fuel [SBJO] captures the total operating expenses, less aircraft fuel, incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses, less aircraft fuel, divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, excluding Fuel, Total [MBJL], converted into Operating Expense per ASK, excl. Fuel using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, excluding Fuel, Total [MBJP]

Operating Expense per ASK, excluding Fuel [SBJO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense excluding Fuel Costs per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Fuel Cost per Liter**MBLE**

| | |
|------------------------|--------------------------------------|
| COA Code | MBLE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Cost per Liter [MBLE] represents the unit cost of each liter of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon [MBJQ]
- Fuel Cost per UK Gallon [MBJZ]

Definition revised March 2008

Fuel Cost per Liter, Total**MBLF**

| | |
|------------------------|--------------------------------------|
| COA Code | MBLF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Cost per Liter, Total [MBLF] represents the Company level unit cost of each liter of fuel consumed, reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Thomson Reuters collects any segmental breakout information provided by the company using: Fuel Cost per Liter [MBLE]

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon, Total [MBJR]
- Fuel Cost per UK Gallon, Total [MBKA]

Definition revised March 2008

Fuel Cost per US Gallon

MBJQ

| | |
|------------------------|--------------------------------------|
| COA Code | MBJQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Cost per US Gallon [MBJQ] represents the unit cost of each US gallon of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel US gallons consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per UK Gallon [MBJZ]
- Fuel Cost per Liter [MBLE]

Definition revised March 2008

Fuel Cost per US Gallon, Total

MBJR

| | |
|------------------------|--------------------------------------|
| COA Code | MBJR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Cost per US Gallon, Total [MBJR] represents the Company level unit cost of each US gallon of fuel consumed, as reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel US gallons consumed.

Thomson Reuters collects any segmental breakout information provided by the company using: Fuel Cost per US Gallon [MBJQ]

Other variations of reporting unit for this item are:

- Fuel Cost per UK Gallon, Total [MBKA]
- Fuel Cost per Liter, Total [MBLF]

Definition revised March 2008

Fuel Cost per UK Gallon

MBJZ

| | |
|------------------------|--------------------------------------|
| COA Code | MBJZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Cost per UK Gallon [MBJZ] represents the unit cost of each UK gallon of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel UK gallons consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon [MBJQ]
- Fuel Cost per Liter [MBLE]

Definition revised March 2008

Fuel Cost per UK Gallon, Total

MBKA

| | |
|------------------------|--------------------------------------|
| COA Code | MBKA |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Cost per UK Gallon, Total [MBKA] represents the Company level unit cost of each UK gallon of fuel consumed, as reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel UK gallons consumed.

Thomson Reuters collects any segmental breakout information provided by the company using: Fuel Cost per UK Gallon [MBJZ]

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon, Total [MBJR]
- Fuel Cost per Liter, Total [MLBF]

Definition revised March 2008

Fuel Cost per Liter

SBLE

| | |
|------------------------|--------------------------------------|
| COA Code | SBLE |
| Eikon for Office Field | TR.FuelCostPerLiter |
| Eikon for Office Label | Fuel Cost per Liter |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Cost per Liter [SBLE] captures the unit cost of each liter of fuel consumed by the airline. This item is used as the line item display for the Standard Format Financial Statements.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Contingent upon the units reported by the company, it represents either one of the following:

- Fuel Cost per Liter, Total [MLBF]
- Fuel Cost per US Gallon, Total [MBJR], converted into Fuel Cost per Liter using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Cost per UK Gallon, Total [MBKA], converted into Fuel Cost per Liter using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters

Fuel Cost per Liter [SBLE] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Fuel Cost per Unit Volume for the reported unit

Definition revised March 2008

Fuel Consumed, Liters

MBLO

| | |
|------------------------|------|
| COA Code | MBLO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|--|
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Consumed, Liters [MBLO] represents the amount of fuel consumed, in liters.

Other variations of reporting unit for this item are:

- Fuel Consumed, US Gallon [MBLG]
- Fuel Consumed, UK Gallon [MBLK]

Definition revised March 2008

Fuel Consumed, US Gallon

MBLG

| | |
|------------------------|--|
| COA Code | MBLG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Consumed, US Gallon [MBLG] represents the amount of fuel consumed, in US gallons.

Other variations of reporting unit for this item are:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, UK Gallon [MBLK]

Definition revised March 2008

Fuel Consumed, UK Gallon

MBLK

| | |
|------------------------|--|
| COA Code | MBLK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

COA Type

Industry

Data Type

Airlines Operating Metrics, IS

Fuel Consumed, UK Gallon [MBLO] represents the amount of fuel consumed, in UK gallons.

Other variations of reporting unit for this item are:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, US Gallon [MBLG]

Definition revised March 2008

Fuel Consumed, Liters**SBLO**

COA Code

SBLO

Eikon for Office Field

TR.FuelConsumed

Eikon for Office Label

Fuel Consumed, Liters

Units

Whole Number, Following Period Header Unit

Polarity

Positive

Annual History

Since 2002

Quarterly History

Since 2005

COA Type

Industry

Data Type

Airlines Operating Metrics, IS

Fuel Consumed, Liters [SBLO] captures the total volume of fuel consumed by the airlines, in liters.

It represents the sum of:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, US Gallon [MBLG], converted into Fuel Consumed, Liters using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Consumed, UK Gallon [MBLK], converted into Fuel Consumed, Liters using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters

Definition revised March 2008

Aircraft Utilization (Hours per Day)**MBLQ**

COA Code

MBLQ

Eikon for Office Field

n/a

Eikon for Office Label

n/a

Units

Whole Number

Polarity

Positive

Annual History

Since 2002

Quarterly History

Since 2005

COA Type

Industry

Data Type Airlines Operating Metrics, IS

Aircraft Utilization (Hours per Day) [MBLQ] represents the average number of block hours operated per day per aircraft for the total fleet of aircraft.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Aircraft Utilization (Hours per Day), Total

MBLR

| | |
|------------------------|---|
| COA Code | MBLR |
| Eikon for Office Field | TR.AircraftUtilizTotal |
| Eikon for Office Label | Aircraft Utilization (Hours per Day), Total |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Aircraft Utilization (Hours per Day), Total [MBLR] represents the Company level Aircraft Utilization as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average number of block hours operated per day per aircraft for the total fleet of aircraft.

In the event that the Company level Aircraft Utilization (Hours per Day), Total [MBLR] is not reported by the company, Thomson Reuters calculates the item using Number of Hours Flown [MBRK], divided by number of days in the period, divided by the Average Number of Operating Aircraft [MBLZ].

However, if any of the above components are not reported by the company, Aircraft Utilization (Hours per Day), Total [MBLR] is not calculated.

Thomson Reuters collects any segmental breakout information provided by the company using: Aircraft Utilization (Hours per Day) [MBLQ]

Definition revised July 2010

Average Number of Operating Aircraft

MBLZ

| | |
|------------------------|--------------------------------------|
| COA Code | MBLZ |
| Eikon for Office Field | TR.AvgNumOperatingAircraft |
| Eikon for Office Label | Average Number of Operating Aircraft |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Airlines Operating Metrics, IS

Average Number of Operating Aircraft [MBLZ] represents the average number of aircrafts used by an airline during a period of time. This is obtained by weighting the number of aircrafts, based on the amount of time that each aircraft was operational during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised July 2010

Percentage of Sales via Internet - %% MBNE

| | |
|------------------------|--------------------------------|
| COA Code | MBNE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Percentage of Sales via Internet - % [MBNE] represents portion of sales obtained from the internet.

It is obtained using the number of sales via Internet, divided by the total number of sales.

Definition revised March 2008

Percentage of Sales - Internet, Total - % MBNF

| | |
|------------------------|--|
| COA Code | MBNF |
| Eikon for Office Field | TR.PercentageOfSalesInternetTotalPct |
| Eikon for Office Label | Percentage of Sales - Internet, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Percentage of Sales - Internet, Total - % [MBNF] represents the Company level portion of sales that is made from the internet, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the number of sales via Internet, divided by the total number of sales.

Thomson Reuters collects any segmental breakout information provided by the company using: Percentage of Sales via Internet - % [MBNE]

Definition revised March 2008

| Number of Hours Flown | MBRK |
|------------------------------|-------------|
|------------------------------|-------------|

| | |
|------------------------|--------------------------------|
| COA Code | MBRK |
| Eikon for Office Field | TR.NumHoursFlown |
| Eikon for Office Label | Number of Hours Flown |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Number of Hours Flown [MBRK] represents the block hours or the number of hours which elapsed between the time the aircraft started to move to commence a flight, and the time the aircraft came to its final stop after the conclusion of a flight.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Banking/Brokerage

| Banking/Brokerage | | MBBT |
|--------------------------|---|-------------|
| COA Code | MBBT | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Bank | |
| Data Type | Banking/Brokerage Operating Metrics, IS | |

Banking/Brokerage [MBBT] represents the banking/brokerage industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the banking/brokerage industry, reported by the institution.

The Banking/Brokerage Industry includes:

- Deposit-taking institutions such as commercial banks, savings & loans banks, credit institutions and universal banking institutions
- Bank holding companies
- Consumer Financial Services companies engaged in providing personal loan services (such as credit card, mortgage lending, brokerage), and consumer leasing services (such as automobiles, personal and student loans)
- Investment Services companies like stock exchanges, transfer agents, and companies engaged in providing security brokerage services, investment banking and investment management services (without significant commercial banking operations), and other investment services (such as information retrieval services for the investment community)
- Financials - Specialty companies engaged in providing commercial loans for long-term equipment leases, mortgage REITs, insurance brokers, import-export banks, international trade financing and pension fund administration services
- Diversified Financial Services institutions engaged in banking, insurance and other financial services
- Holding companies with interests in industrial operations as well as financial services

The Banking/Brokerage Industry excludes

- Banks with substantial insurance operations (classified under the Financial Services – Diversified Industry)
- Companies engaged in lease financing of commercial equipment, (classified under Financials – Specialty Industry),
- Companies engaged in consumer brokerage and investment services (classified under Investment Services Industry)

- Banks engaging in auxiliary investment banking and brokerage services (classified under Banks)
- Companies engaged in providing short-term commercial equipment rentals (classified under Commercial Services & Supplies Industry)
- Conglomerates without a significant interest in financial services (classified under Industrial Conglomerates)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance, and the notes to the financial statements.

Definition revised March 2008

Net Interest Margin - %

MNIM

| | |
|------------------------|---|
| COA Code | MNIM |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Bank |
| Data Type | Banking/Brokerage Operating Metrics, IS |

Net Interest Margin - % [MNIM] represents the difference between interest income earned and the interest paid on borrowings by the bank, as a percentage of its earning assets.

It is obtained using interest revenue less interest expense, divided by average interest-earning assets.

Definition revised March 2008

Net Interest Margin, Total - %

MNIO

| | |
|------------------------|---|
| COA Code | MNIO |
| Eikon for Office Field | TR.NetInterestMarginTotalPct |
| Eikon for Office Label | Net Interest Margin, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Bank |
| Data Type | Banking/Brokerage Operating Metrics, IS |

Net Interest Margin, Total - % [MNIO] represents the Company level Net Interest Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the difference between interest income earned and the interest paid on borrowings by the bank, as a percentage of its earning assets.

Thomson Reuters collects any segmental breakout information provided by the company using: Net Interest Margin - % [MNIM]

Definition revised March 2008

Net Interest Spread - %

MNIS

| | |
|------------------------|---|
| COA Code | MNIS |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Bank |
| Data Type | Banking/Brokerage Operating Metrics, IS |

Net Interest Spread - % [MNIS] represents the difference in the borrowing and lending rates of the bank.

It is obtained using the average yield on interest-earning assets, less the average cost of interest-bearing liabilities.

Definition revised March 2008

Net Interest Spread, Total - %

MNIT

| | |
|------------------------|---|
| COA Code | MNIT |
| Eikon for Office Field | TR.NetInterestSpreadTotalPct |
| Eikon for Office Label | Net Interest Spread, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Bank |
| Data Type | Banking/Brokerage Operating Metrics, IS |

Net Interest Spread, Total - % [MNIT] represents the Company level Net Interest Spread, as reported by the company. It shows the difference in the borrowing and lending rates of the bank. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average yield on interest-earning assets, less the average cost of interest-bearing liabilities.

Thomson Reuters collects any segmental breakout information provided by the company using: Net Interest Spread - % [MNIS]

Definition revised March 2008

Operating Metrics – Consumer Electronics

| Consumer Electronics | | MCON |
|-----------------------------|--|-------------|
| COA Code | MCON | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Consumer Electronics Operating Metrics, IS | |

Consumer Electronics [MCON] represents the consumer electronics industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the consumer electronics industry, reported by the company.

The Consumer Electronics Industry includes:

- Companies engaged in the manufacturing of home audio and video equipment
- Appliances, Tools & House-ware companies engaged in the manufacturing of kitchen appliances, hand and light power tools, gardening tools, cookware, silverware and other household goods

The Consumer Electronics Industry excludes:

- Companies engaged in the manufacturing of computers and peripherals (classified in Computer Hardware Industry)
- Companies engaged in the manufacturing of Office equipment such as facsimile machines, typewriters and photocopy machines (classified in Office Equipment Industry)
- Companies engaged in the manufacturing of video gaming consoles, conventional camera and film manufacturers (classified in Leisure Products Industry)
- Companies engaged in the manufacturing of commercial use power tools (classified in Industrial Machinery & Equipment Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2010

| Number of Units Sold | | MUNI |
|-----------------------------|----------------------|-------------|
| COA Code | MUNI | |
| Eikon for Office Field | TR.NumUnitsSold | |
| Eikon for Office Label | Number of Units Sold | |

| | |
|-------------------|--|
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Consumer Electronics Operating Metrics, IS |

Number of Units Sold [MUNI] represents the number of products sold by the electronics company.

Thomson Reuters obtains the break out of the Number of Units Sold [MUNI] by products, if the information is disclosed in the financial report. Thomson Reuters then populates the number of each type of product sold on separate lines using the same code [MUNI]. However, each line has a unique description of the type of product sold.

Definition revised October 2007

Operating Metrics – Healthcare Facilities

| Healthcare Facilities | | MHFT |
|------------------------------|---|-------------|
| COA Code | MHFT | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Healthcare Facilities Operating Metrics, IS | |

Healthcare Facilities [MHFT] represents the healthcare facilities industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Number of Visits per Admission | | MHEE |
|---------------------------------------|---|-------------|
| COA Code | MHEE | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Healthcare Facilities Operating Metrics, IS | |

Number of Visits per Admission [MHEE] represents the average number of visits each patient admitted into the hospital has.

It is obtained using the total number of visits divided by the number of admissions.

Definition revised March 2008

Number of Visits per Admission, Total

MHEF

| | |
|------------------------|---|
| COA Code | MHEF |
| Eikon for Office Field | TR.NumVisitsPerAdmissionTotal |
| Eikon for Office Label | Number of Visits per Admission, Total |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Visits per Admission, Total [MHEF] represents the Company level average number of visits each patient admitted into the hospital has, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total number of visits divided by the number of admissions.

Thomson Reuters collects any segmental breakout information provided by the company using: Number of Visits per Admission [MHEE]

Definition revised March 2008

Number of Outpatient Visits

MHEG

| | |
|------------------------|---|
| COA Code | MHEG |
| Eikon for Office Field | TR.NumOutpatientVisits |
| Eikon for Office Label | Number of Outpatient Visits |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Outpatient Visits [MHEG] represents the number of individual visits to hospital outpatient departments located on the hospital campus, during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Number of Discharges**MHEK**

| | |
|------------------------|---|
| COA Code | MHEK |
| Eikon for Office Field | TR.NumDischarges |
| Eikon for Office Label | Number of Discharges |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Discharges [MHEK] represents the number of discharges in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Number of Cases per Scan**MHEO**

| | |
|------------------------|---|
| COA Code | MHEO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Cases of Scan [MHEO] represents the number of patient visits per time they need a medical procedure/scan.

Thomson Reuters collects Number of Cases of Scan [MHEO] as it is disclosed by the hospital in its financial report.

Thomson Reuters does not calculate this value if the hospital does not report this value, even though the information for the total number of medical scans and the total number of patient visits for these scans, might be available.

Definition revised March 2008

Number of Cases per Scan, Total**MHEP**

| | |
|------------------------|-------------------------|
| COA Code | MHEP |
| Eikon for Office Field | TR.NumCasesPerScanTotal |

| | |
|------------------------|---|
| Eikon for Office Label | Number of Cases per Scan, Total |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Cases of Scan, Total [MHEP] represents the Company level number of patient visits per time they need a medical procedure/scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Number of Cases of Scan [MHEO].

Definition revised March 2008

Number of Surgeries

MHEQ

| | |
|------------------------|---|
| COA Code | MHEQ |
| Eikon for Office Field | TR.NumSurgeries |
| Eikon for Office Label | Number of Surgeries |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Surgeries [MHEQ] represents the number of surgeries performed in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Revenue per Visit/Discharge/Case/Scan

MHEZ

| | |
|------------------------|--------------------------------------|
| COA Code | MHEZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|---|---|
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |
| Revenue per Visit/Discharge/Case/Scan [MHEZ] represents the average revenue earned by the hospital for each visit, discharge, case or scan. | |
| It is obtained using total value billed divided by the total number of visits, discharges, cases and/or scans. | |
| Definition revised March 2008 | |

Revenue per Visit/Disc./Case/Scan, Total MHFA

| | |
|------------------------|--|
| COA Code | MHFA |
| Eikon for Office Field | TR.RevenuePerVisitDiscCaseScanTotal |
| Eikon for Office Label | Revenue per Visit/Discharge/Case/Scan, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Revenue per Visit/Discharge/Case/Scan [MHFA] represents the Company level average revenue earned by the hospital for each visit, discharge, case or scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total value billed divided by the total number of visits, discharges, cases and/or scans.

Thomson Reuters collects any segmental breakout information provided by the company using: Revenue per Visit/Discharge/Case/Scan [MHEZ].

Definition revised March 2008

Net Inpatient Revenues MHGE

| | |
|------------------------|--|
| COA Code | MHGE |
| Eikon for Office Field | TR.NetInpatientRevenues |
| Eikon for Office Label | Net Inpatient Revenues |
| Units | Period header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Net Inpatient Revenues [MHGE] represents the total billed value for the services provided by the hospital to its inpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Net Outpatient Revenues

MHGG

| | |
|------------------------|--|
| COA Code | MHGG |
| Eikon for Office Field | TR.NetOutpatientRevenues |
| Eikon for Office Label | Net Outpatient Revenues |
| Units | Period header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Net Outpatient Revenues [MHGG] represents the total billed value for the services provided by the hospital to its outpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Average Number of Licensed Beds

MHGK

| | |
|------------------------|---|
| COA Code | MHGK |
| Eikon for Office Field | TR.AvgNumLicensedBeds |
| Eikon for Office Label | Average Number of Licensed Beds |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Average Number of Licensed Beds [MHGK] represents the average number of licensed beds owned by the hospital during the period. It is obtained by weighting the total number of licensed beds owned, according to the periods owned.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised July 2010

Utilization of Licensed Beds - %**MHGO**

| | |
|------------------------|---|
| COA Code | MHGO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Utilization of Licensed Beds - % [MHGO] represents the average utilization of the licensed beds during the period.

It is obtained using the average patient days divided by average licensed beds divided by number of days in the period.

Definition revised March 2008

Utilization of Licensed Beds, Total - %**MHGP**

| | |
|------------------------|---|
| COA Code | MHGP |
| Eikon for Office Field | TR.UtilizOfLicensedBedsTotalPct |
| Eikon for Office Label | Utilization of Licensed Beds, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Utilization of Licensed Beds, Total - % [MHGP] represents the Company level average utilization of the licensed beds during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average patient days divided by average licensed beds divided by number of days in the period.

In the event that the Company level Utilization of Licensed Beds, Total - % [MHGP] is not reported by the company, Thomson Reuters calculates the item using Patient Days [MHGQ] divided by 365 days, divided by Average Number of Licensed Beds [MHGK].

Thomson Reuters collects any segmental breakout information provided by the company using: Utilization of Licensed Beds - % [MHGO]

Definition revised March 2008

Patient Days**MHGQ**

| | |
|------------------------|---|
| COA Code | MHGQ |
| Eikon for Office Field | TR.PatientDays |
| Eikon for Office Label | Patient Days |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Patient Days [MHGQ] represents the total number of days of patient care provided by the hospital for the periods indicated.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Equivalent Patient Days**MHGZ**

| | |
|------------------------|---|
| COA Code | MHGZ |
| Eikon for Office Field | TR.EquivPatDays |
| Eikon for Office Label | Equivalent Patient Days |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Equivalent Patient Days [MHGZ] represents actual admissions/patient days adjusted to include outpatient services.

It is obtained by multiplying actual admissions/patient days by the sum of gross inpatient revenues and outpatient revenues, and dividing the result by gross inpatient revenues.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Inpatient Revenue per Patient Day**MHJE**

| | |
|------------------------|------|
| COA Code | MHJE |
| Eikon for Office Field | n/a |

| | |
|------------------------|--|
| Eikon for Office Label | n/a |
| Units | Period header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Inpatient Revenue per Patient Day [MHJE] represents the average inpatient revenues earned by the hospital for each patient day.

It is obtained using total billed value of inpatient services divided by the total number of patient days.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Inpatient Revenue per Patient Day, Total

MHJF

| | |
|------------------------|--|
| COA Code | MHJF |
| Eikon for Office Field | TR.InpatientRevenuePerPatientDayTotal |
| Eikon for Office Label | Inpatient Revenue per Patient Day, Total |
| Units | Period header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Inpatient Revenue per Patient Day, Total [MHJF] represents the Company level average inpatient revenues earned by the hospital for each patient day, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total billed value of inpatient services divided by the total number of patient days.

Thomson Reuters collects any segmental breakout information provided by the company using: Inpatient Revenue per Patient Day [MHJE].

Definition revised March 2008

Inpatient Revenue per Admission

MHJG

| | |
|------------------------|--|
| COA Code | MHJG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|---|---|
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |
| Inpatient Revenue per Admission [MHJG] represents the average inpatient revenues earned by the hospital for each admission. | |
| It is obtained using the total billed value of inpatient services divided by the number of admissions. | |
| This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance. | |
| Definition revised March 2008 | |

Inpatient Revenue per Admission, Total MHJH

| | |
|------------------------|--|
| COA Code | MHJH |
| Eikon for Office Field | TR.InpatientRevenuePerAdmissionTotal |
| Eikon for Office Label | Inpatient Revenue per Admission, Total |
| Units | Period header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Inpatient Revenue per Admission, Total [MHJH] represents the Company level average inpatient revenues earned by the hospital for each admission, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements. It is obtained using the total billed value of inpatient services divided by the number of admissions.

Thomson Reuters collects any segmental breakout information provided by the company using: Inpatient Revenue per Admission [MHJG].

Definition revised March 2008

Outpatient Revenue per Visit MHJK

| | |
|------------------------|---|
| COA Code | MHJK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Outpatient Revenue per Visit [MHJK] represents the average outpatient revenue earned by the hospital for each hospital visit.

It is obtained using the total billed value of outpatient services divided by the number of hospital visits.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Outpatient Revenue per Visit, Total

MHJL

| | |
|------------------------|---|
| COA Code | MHJL |
| Eikon for Office Field | TR.OutpatientRevenuePerVisitTotal |
| Eikon for Office Label | Outpatient Revenue per Visit |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Outpatient Revenue per Visit, Total [MHJL] represents the Company level average outpatient revenue earned by the hospital for each hospital visit, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total billed value of outpatient services divided by the number of hospital visits.

Thomson Reuters collects any segmental breakout information provided by the company using: Outpatient Revenue per Visit [MHJK].

Definition revised March 2008

Average Length of Stay (Days)

MHJO

| | |
|------------------------|---|
| COA Code | MHJO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Average Length of Stay (Days) [MHJO] represents the average number of days an admitted patient stays in the facility.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Average Length of Stay (Days), Total**MHJP**

| | |
|------------------------|---|
| COA Code | MHJP |
| Eikon for Office Field | TR.AverageLengthOfStayTotal |
| Eikon for Office Label | Average Length of Stay (Days), Total |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Average Length of Stay (Days), Total [MHJP] represents the Company level average number of days an admitted patient stays in the facility, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Length of Stay (Days) [MHJO]

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Operating Metrics – Hotels/Gaming

| Hotels/Gaming | | MHGI |
|------------------------|-------------------------------------|-------------|
| COA Code | MHGI | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Hotels/Gaming Operating Metrics, IS | |

Hotels/Gaming [MHGI] represents the hotels/gaming industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the hotels/gaming industry, reported by the company.

The Hotels/Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges
- Casinos & Gaming of companies engaged in casinos and gambling operations

The Hotels/Gaming Industry excludes

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Occupancy - % | | MHAE |
|------------------------|----------------|-------------|
| COA Code | MHAE | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Percentage (%) | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |

| | |
|---|-------------------------------------|
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |
| Occupancy - % [MHAE] represents the percentage of rooms that are occupied or rented in a hotel at a given time. | |

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Occupancy, Total - %

MHAF

| | |
|------------------------|-------------------------------------|
| COA Code | MHAF |
| Eikon for Office Field | TR.OccupancyTotalPct |
| Eikon for Office Label | Occupancy, Total - % |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Occupancy, Total - % [MHAF] represents the Company level Occupancy percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of rooms that are occupied or rented in a hotel at a given time.

Thomson Reuters collects any segmental breakout information provided by the company using: Occupancy - % [MHAE].

Definition revised March 2008

Average Daily Room Rate (ADR)

MHAG

| | |
|------------------------|--------------------------------------|
| COA Code | MHAG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Average Daily Room Rate (ADR) [MHAG] represents the average rental income per occupied room in a given time period.

It is obtained using the total room revenues divided by the total number of rooms sold.

This information is generally obtained from the Management's Discussion and Analysis of the hotel's operating performance.

Definition revised March 2008

Average Daily Room Rate (ADR), Total

MHAH

| | |
|------------------------|--------------------------------------|
| COA Code | MHAH |
| Eikon for Office Field | TR.AvgDailyRoomRateTotal |
| Eikon for Office Label | Average Daily Room Rate (ADR), Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Average Daily Room Rate (ADR), Total [MHAH] represents the Company level average rental income per occupied room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues divided by the total number of rooms sold.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Daily Room Rate [MHAG].

Definition revised March 2008

Revenue per Available Room (REVPAR)

MHAJ

| | |
|------------------------|--------------------------------------|
| COA Code | MHAJ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Revenue per Available Room (REVPAR) [MHAJ] represents the average revenue earned per available room in a given time period.

It is obtained using the total room revenues in a given period (net of discounts, sales taxes, and meals) divided by the number of available room in a given time period. Alternatively, it can also be obtained using the average daily room rate (ADR) multiplied by the occupancy rate.

Thomson Reuters collects this information as disclosed in the Management's Discussion and Analysis of the hotel's operating performance.

Definition revised March 2008

Revenue per Avai. Room (REVPAR), Total **MHAK**

| | |
|------------------------|--|
| COA Code | MHAK |
| Eikon for Office Field | TR.RevenuePerAvailRoomTotal |
| Eikon for Office Label | Revenue per Available Room (REVPAR), Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Revenue per Available Room (REVPAR), Total [MHAK] represents the Company level average revenue earned per available room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues in a given period (net of discounts, sales taxes, and meals) divided by the number of available room in a given time period. Alternatively, it can also be obtained using the average daily room rate (ADR) multiplied by the occupancy rate.

Thomson Reuters collects any segmental breakout information provided by the company using: Revenue per Available Room (REVPAR) [MHAJ].

Definition revised March 2008

Property-Level EBITDA **MHAO**

| | |
|------------------------|--|
| COA Code | MHAO |
| Eikon for Office Field | TR.PropertyLevelEbitda |
| Eikon for Office Label | Property-Level EBITDA |
| Units | Period header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Property-Level EBITDA [MHAO] represents earnings before interest, other non-operating Income/Expense, Taxes, depreciation and amortization, and before any corporate expenses and stock compensation expense on properties that a company owns.

Property EBITDA is different from Consolidated EBITDA, as Consolidated EBITDA may include other corporate and stock compensation expenses.

This information is generally obtained from press releases, and the Management's Discussion and Analysis of the company's operating performance (if available in the financial report). For US companies, this information is not usually available in the 10-K or 10-Q.

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised October 2007

| Value of Slot Handle | | MHCE |
|-----------------------------|--|-------------|
| COA Code | MHCE | |
| Eikon for Office Field | TR.ValueOfSlotHandle | |
| Eikon for Office Label | Value of Slot Handle | |
| Units | Period header Currency, Following Period Header Unit | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Hotels/Gaming Operating Metrics, IS | |

Value of Slot Handle [MHCE] represents the total amount of coins, tokens, credits or currency placed into slot machines by patrons to play the slot machines.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Growth in Table Games Drop (Volume) - % | | MHCG |
|--|-------------------------------------|-------------|
| COA Code | MHCG | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Percentage (%) | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Hotels/Gaming Operating Metrics, IS | |

Growth in Table Games Drop (Volume) - % [MHCG] represents the percentage of change of the table games drop from the prior period.

Table games drop refers to the amount of chips exchanged for cash or cash equivalents for table games.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Growth in Table Games Drop (Volume), Total - %**MHCH**

| | |
|------------------------|---|
| COA Code | MHCH |
| Eikon for Office Field | TR.GrowthInTblGamesDropTotalPct |
| Eikon for Office Label | Growth in Table Games Drop (Vol.), Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Growth in Table Games Drop (Volume), Total - % [MHCH] represents the Company level Growth in the volume of Table Games Drop. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of change of the table games drop from the prior period. Table games drop refers to the amount of chips exchanged for cash or cash equivalents for table games.

Thomson Reuters collects any segmental breakout information provided by the company using: Growth in Table Games Drop (Volume) - % [MHCG].

Definition revised March 2008

Percentage of Win or Hold - %**MHCK**

| | |
|------------------------|-------------------------------------|
| COA Code | MHCK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Percentage of Win or Hold - % [MHCK] represents the gross win as a percentage of total slot handle or total table games drop.

Thomson Reuters obtains the break out of the Percentage of Win or Hold - % [MHCK] by slot handles and table games, if the information is separately disclosed by the casino. Thomson Reuters then populates the percentage for each type of game on separate lines using the same code [MHCK]. However, each line has a unique description of the type of Percentage of Win or Hold - %

Definition revised March 2008

Percentage of Win or Hold, Total - %**MHCL**

| | |
|------------------------|-------------------------------------|
| COA Code | MHCL |
| Eikon for Office Field | TR.PercentageofWinorHoldTotalPct |
| Eikon for Office Label | Percentage of Win or Hold, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, IS |

Percentage of Win or Hold, Total - % [MHCL] represents the Company level Percentage Win or Hold, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows gross win as a percentage of total slot handle or total table games drop.

Thomson Reuters collects any segmental breakout information provided by the company using: Percentage of Win or Hold - % [MHCK].

Definition revised March 2008

Operating Metrics – Insurance

| Insurance | MIIS |
|------------------------|---------------------------------|
| COA Code | MIIS |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Insurance [MIIS] represents the insurance industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies
- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans
- Property and casualty, and life and health Reinsurance carriers

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Expense Ratio - % | MIBE |
|------------------------|----------------|
| COA Code | MIBE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|---------------------------------|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Expense Ratio - % [MIBE] represents the sum of the acquisition costs and other underwriting expenses in relation to the premium earned.

This is obtained by using the total acquisition and underwriting expenses, divided by the total premiums earned. Expense Ratio - % [MIBE] reflects the insurance company's expense ratio reported under the reported GAAP.

Expense Ratio - % [MIBE] excludes:

- Statutory Expense Ratio [MIBO]

Definition revised March 2008

Expense Ratio, Total - %

MIBF

| | |
|------------------------|---------------------------------|
| COA Code | MIBF |
| Eikon for Office Field | TR.ExpenseRatioTotalPct |
| Eikon for Office Label | Expense Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Expense Ratio, Total - % [MIBF] represents the Company level Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned.

Thomson Reuters collects any segmental breakout information provided by the company using: Expense Ratio - % [MIBE].

Expense Ratio, Total - % [MIBF] reflects the insurance company's expense ratio reported under the reported GAAP. It excludes: Statutory Expense Ratio, Total - % [MIBP]

Definition revised March 2008

Loss Ratio - %

MIBG

| | |
|------------------------|----------------|
| COA Code | MIBG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |

| | |
|-------------------|---------------------------------|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Loss Ratio - % [MIBG] represents loss expenses incurred by an insurance company, in relation to the total premiums earned.

This is obtained by using the total of incurred losses and loss adjustment expenses, divided by premium earned.

The insurance company may report loss ratio under the reported GAAP and the Statutory Accounting Principle separately. In such case Thomson Reuters collects the loss ratio that is in line with the accounting principles, while the non-GAAP ratio is ignored.

Loss Ratio - % [MIBG] includes:

- Loss ratio calculated under reported GAAP

Loss Ratio - % [MIBG] excludes:

- Loss ratio calculated under statutory accounting principle

Definition revised March 2008

Loss Ratio, Total - %

MIBH

| | |
|------------------------|---------------------------------|
| COA Code | MIBH |
| Eikon for Office Field | TR.LossRatioTotalPct |
| Eikon for Office Label | Loss Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Loss Ratio, Total - % [MIBH] represents the Company level Loss Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the loss expenses incurred by an insurance company, in relation to the total premiums earned.

Thomson Reuters collects any segmental breakout information provided by the company using: Loss Ratio - % [MIBG].

Definition revised March 2008

Combined Ratio - %

MIBK

| | |
|------------------------|------|
| COA Code | MIBK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---------------------------------|
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Combined Ratio - % [MIBK] represents the combination of the loss ratio and the expense ratio. This is an indicator of the operational profitability of an insurance company.

This is obtained by using the total operating expenses (includes acquisition and underwriting expenses) and incurred losses, divided by the total premiums earned. It can also be obtained by adding the Expense Ratio - % [MIBE] and Loss Ratio - % [MIBG].

Definition revised March 2008

Combined Ratio, Total - %

MIBL

| | |
|------------------------|--------------------------------------|
| COA Code | MIBL |
| Eikon for Office Field | TR.CombinedRatioTotalPctInsurance |
| Eikon for Office Label | Combined Ratio, Total -% (Insurance) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Combined Ratio, Total - % [MIBL] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the combination of the loss ratio and the expense ratio, and is an indicator of the operational profitability of an insurance company.

Thomson Reuters collects any segmental breakout information provided by the company using: Combined Ratio - % [MIBK].

Definition revised March 2008

Statutory Expense Ratio - %

MIBO

| | |
|------------------------|----------------|
| COA Code | MIBO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|---------------------------------|
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Statutory Expense Ratio - % [MIBO] represents the sum of the acquisition costs and other underwriting expenses in relation to the premium earned (under the Statutory Accounting Principle).

This is obtained by using the total acquisition and underwriting expenses, divided by the total premiums earned – according to the Statutory Accounting Principle.

Statutory Expense Ratio - % [MIBO] excludes: Expense Ratio [MIBE], which is calculated using the reported GAAP.

Definition revised March 2008

Statutory Expense Ratio, Total - % MIBP

| | |
|------------------------|-----------------------------------|
| COA Code | MIBP |
| Eikon for Office Field | TR.StatutoryExpenseRatioTotalPct |
| Eikon for Office Label | Statutory Expense Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Statutory Expense Ratio, Total - % [MIBP] represents the Company level Statutory Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned (under the Statutory Accounting Principle).

Thomson Reuters collects any segmental breakout information provided by the company using: Statutory Expense Ratio - % [MIBO].

Definition revised March 2008

Wghtd. Avg. Cost of Capital (WACC)- % MIBQ

| | |
|------------------------|---------------------------------|
| COA Code | MIBQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Weighted Average Cost of Capital (WACC) - % [MIBQ] represents the average cost of raising capital, by proportionately weighing the cost of each category of capital. The company may raise its capital by issuing equity or from borrowings.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Wght. Avg. Cost of Cap.(WACC), Total- % MIBR

| | |
|------------------------|---|
| COA Code | MIBR |
| Eikon for Office Field | TR.WtdAvgCostOfCapTotalPct |
| Eikon for Office Label | Weighted Average Cost of Capital (WACC), Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Weighted Average Cost of Capital (WACC), Total - % [MIBR] represents the Company level Weighted Average Cost of Capital, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average cost of raising capital, by proportionately weighing the cost of each category of capital. The company may raise its capital by issuing equity or from borrowings.

Thomson Reuters collects any segmental breakout information provided by the company using: Weighted Average Cost of Capital (WACC) - % [MIBQ].

Definition revised March 2008

Underwriting Profit or Loss MIBZ

| | |
|------------------------|--|
| COA Code | MIBZ |
| Eikon for Office Field | TR.UnderwritingProfitOrLoss |
| Eikon for Office Label | Underwriting Profit or Loss |
| Units | Period header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Underwriting Profit or Loss [MIBZ] represents the money earned or loss by an insurer in its underwriting operations.

This is obtained by subtracting the sum of its losses, loss adjusting expenses and other underwriting expenses, from the total premiums earned.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

New Business Profit

MIGK

| | |
|------------------------|--|
| COA Code | MIGK |
| Eikon for Office Field | TR.NewBusinessProfit |
| Eikon for Office Label | New Business Profit |
| Units | Period header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

New Business Profit [MIGK] represents the contribution of the total new business sales of an insurer during the period.

The insurer's new business sales can include premium income on new regular policies, and also single premium policies.

Definition revised October 2007

New Business Ann. Prem. Equiv.(APE)

MIGO

| | |
|------------------------|--|
| COA Code | MIGO |
| Eikon for Office Field | TR.NewBusinessAnnualPremiumEquiv |
| Eikon for Office Label | New Business Annual Premium Equivalent (APE) |
| Units | Period header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

New Business Annual Premium Equiv. [MIGO] represents the annual premium amount for regular premium contracts plus 10% of new single premiums.

Due to the difference in the proportion of single premium policies between the insurers, New Business Annual Premium Equiv. [MIGO] enables a better comparison of the volume of the new business amongst the insurers.

Annual Premium Equivalent has traditionally been the common industry sales measure in the UK and Ireland.

Definition revised October 2007

| | |
|--------------------------------|-------------|
| New Business Margin - % | MIGQ |
|--------------------------------|-------------|

| | |
|------------------------|---------------------------------|
| COA Code | MIGQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

New Business Margin - % [MIGQ] represents the profit from new business sales, expressed as a percentage of the Present Value of New Business Premiums (PVNBP) for the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

| | |
|---------------------------------------|-------------|
| New Business Margin, Total - % | MIGR |
|---------------------------------------|-------------|

| | |
|------------------------|---------------------------------|
| COA Code | MIGR |
| Eikon for Office Field | TR.NewBusinessMarginTotalPct |
| Eikon for Office Label | New Business Margin -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

New Business Margin, Total - % [MIGR] represents the Company level New Business Margin percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the profit from new business sales, expressed as a percentage of the Present Value of New Business Premiums (PVNBP) for the period.

Thomson Reuters collects any segmental breakout information provided by the company using: New Business Margin - % [MIGQ].

Definition revised March 2008

Operating Metrics – Internet Media

Internet Media

MIMT

| | |
|------------------------|--------------------------------------|
| COA Code | MIMT |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Internet Media [MIMT] represents the internet media industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the internet media industry, reported by the company.

The Internet Media industry consists of:

- IT Services & Consulting companies engaged in customized software development, ISP providers, online support services, online database management, interactive data access and auctioning services
- Advertising/Marketing companies engaged in print and broadcast media advertising agencies, marketing research, public opinion research, public relations and other marketing and consulting services
- Large corporations with operations in broadcasting, entertainment production or publishing, where at least two of the business lines comprise a substantial portion of the company's total operation

The Internet Media industry excludes:

- Companies utilizing the internet as an auxiliary means of retailing merchandise (classified under the Retail - Catalog & Internet Order Industry)
- Companies utilizing the internet as an auxiliary means of distributing content (classified under the Publishing Industry), information and data delivery (classified under the Integrated Telecommunications Services Industry), and delivery of financial information (classified under the Investment Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Average Revenue per Click

MIIE

| | |
|------------------------|------|
| COA Code | MIIE |
| Eikon for Office Field | n/a |

| | |
|------------------------|--------------------------------------|
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Average Revenue per Click [MIIIE] represents the average revenue earned per click from each campaign.

This is a measurement of the average revenue earned each time a visitor clicks on an advertisement displayed in a website.

Definition revised March 2008

Average Revenue per Click, Total

MIIIF

| | |
|------------------------|--------------------------------------|
| COA Code | MIIIF |
| Eikon for Office Field | TR.AvgRevenuePerClickTotal |
| Eikon for Office Label | Average Revenue per Click, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Average Revenue per Click, Total [MIIIF] represents the Company level average revenue earned per click from each campaign, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This is a measurement of the average revenue earned each time a visitor clicks on an advertisement displayed in a website.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Revenue per Click [MIIIE].

Definition revised March 2008

Average Revenue per Customer

MIIG

| | |
|------------------------|--------------------------------------|
| COA Code | MIIG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Average Revenue per Customer [MIIG] represents the revenue generated by a customer per month.

This item is commonly used by telephone carriers and other industries including consumer Internet services, to measure the rate of revenue generation. This term is also commonly known as Average Revenue per User (ARPU).

Thomson Reuters obtains the break out of the Revenue per Customer, Average [MIIG] by business lines, if the information is separately disclosed by the company. Thomson Reuters then populates the revenue for each type of business on separate lines using the same code [MIIG]. However, each line has a unique description of the type of Revenue per Customer, Average earned.

Definition revised March 2008

Average Revenue per Customer, Total

MIIH

| | |
|------------------------|--------------------------------------|
| COA Code | MIIH |
| Eikon for Office Field | TR.AvgRevenuePerCustomerTotal |
| Eikon for Office Label | Average Revenue per Customer, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Average Revenue per Customer, Total [MIIH] represents the Company level revenue generated by a customer per month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This item is commonly used by telephone carriers and other industries including consumer Internet services, to measure the rate of revenue generation. This term is also commonly known as Average Revenue per User (ARPU).

Thomson Reuters collects any segmental breakout information provided by the company using: Average Revenue per Customer [MIIG].

Definition revised March 2008

Click Rate - %

MIIK

| | |
|------------------------|----------------|
| COA Code | MIIK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Annual History | Since 2002 |

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Click Rate - % [MIIK] represents the frequency an advertisement downloaded with a webpage, is clicked on.

This is obtained using the number of clicks on an ad on a webpage, divided by the total number of times that the ad was downloaded with a page. For example: if one in ten web-users who downloaded a page click on the ad, then the Click Rate would be 10%.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Click Rate, Total - %

MIIIL

COA Code MIIIL

Eikon for Office Field TR.ClickRateTotalPct

Eikon for Office Label Click rate, Total -%

Units Percentage (%)

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Click Rate, Total - % [MIIIL] represents the Company level Click Rate, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the frequency an advertisement downloaded with a webpage, is clicked on. This is obtained using the number of clicks on an ad on a webpage, divided by the total number of times that the ad was downloaded with a page.

For example: if one in ten web-users who downloaded a page click on the ad, then the Click Rate would be 10%.

Thomson Reuters collects any segmental breakout information provided by the company using: Click Rate - % [MIIK].

Definition revised March 2008

Number of Page Views (User Traffic)

MIKE

COA Code MIKE

Eikon for Office Field TR.NumberOfPageViews

Eikon for Office Label Number of Page Views (User Traffic)

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Number of Page Views (User Traffic) [MIKE] represents the number of hits (page views) that a website has received over the specified period of time. This is used to measure the user traffic of a particular website during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Paid Clicks

MIKG

COA Code MIKG

Eikon for Office Field TR.ValueOfPaidClicks

Eikon for Office Label Value of Paid Clicks

Units Period Header Currency, Following Period Header Unit

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Value of Paid Clicks [MIKG] represents the total sales resulting from the click-paid activity for an internet media company.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2010

Query Market Share - %

MIKK

COA Code MIKK

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Percentage (%)

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Query Market Share - % [MIKK] represents the market share percentage specifically for query volumes of an Internet search company (Yahoo, Google etc.).

It is an indicator of the search engine's market position in the specified region, with respect to the totals search/query volume during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

| Query Market Share, Total - % | | MIKL |
|--------------------------------------|--------------------------------------|-------------|
| COA Code | MIKL | |
| Eikon for Office Field | TR.QueryMarketShareTotalPct | |
| Eikon for Office Label | Query Market Share, Total -% | |
| Units | Percentage (%) | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Internet Media Operating Metrics, IS | |

Query Market Share, Total - % [MIKL] represents the Company level Query Market Share percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the market share percentage specifically for query volumes of an Internet search company (Yahoo, Google etc.). It is an indicator of the search engine's market position, with respect to the totals search/query volume during the period. Thomson Reuters collects any segmental breakout information provided by the company using: Query Market Share - % [MIKK].

Definition revised March 2008

| Traffic Acquisition Costs (TAC) | | MIKQ |
|--|--|-------------|
| COA Code | MIKQ | |
| Eikon for Office Field | TR.TrafficAcquCost | |
| Eikon for Office Label | Traffic Acquisition Costs (TAC) | |
| Units | Period Header Currency, Following Period Header Unit | |
| Polarity | Negative | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Internet Media Operating Metrics, IS | |

Traffic Acquisition Costs (TAC) [MIKQ] represents the cost for a company to acquire traffic into their site.

This cost is considered as the cost of revenue for many internet search company such as Yahoo, Google, etc.

Definition revised March 2010

Operating Metrics – Mining, Average Price

| Mining, Average Price | | MMAP |
|------------------------------|---|-------------|
| COA Code | MMAP | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Mining Operating Metrics, IS (Avg. Price) | |

Mining, Average Price [MMAP] represents the Average Price Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the average selling price information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Copper, Average Price per Metric Ton | | MADG |
|---|--------------------------------------|-------------|
| COA Code | MADG | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Period Header Currency, Whole Number | |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Copper, Average Price per Metric Ton [MADG] represents the average selling price of copper per metric ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Long Ton [MADE]
- Copper, Average Price per US Ton [MADK]

Definition revised March 2008

Copper, Average Price per Metric Ton, Total **MADH**

| | |
|------------------------|---|
| COA Code | MADH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Copper, Average Price per Metric Ton, Total [MADH] represents the company-level average selling price of copper per metric ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Copper, Average Price per Metric Ton [MADG].

Other variations of reporting unit for this item are:

- Copper, Average Price per Long Ton, Total [MADF]
- Copper, Average Price per US Ton, Total [MADL]

Definition revised March 2008

Copper, Avg. Price per Long Ton **MADE**

| | |
|------------------------|--------------------------------------|
| COA Code | MADE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Copper, Average Price per Long Ton [MADE] represents the average selling price of Copper per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Ton [MADG]
- Copper, Average Price per US Ton [MADK]

Definition revised March 2008

Copper, Avg. Price per Long Ton, Total **MADF**

| | |
|------------------------|---|
| COA Code | MADF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Copper, Average Price per Long Ton, Total [MADF] represents the Company level Average Selling Price of Copper per Long Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Copper, Average Price per Long Ton [MADE]

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Ton, Total [MADH]
- Copper, Average Price per US Ton, Total [MADL]

Definition revised March 2008

Copper, Avg. Price per US Ton **MADK**

| | |
|------------------------|--------------------------------------|
| COA Code | MADK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|---|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Copper, Average Price per US Ton [MADK] represents the average selling price of Copper per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Ton [MADG]
- Copper, Average Price per Long Ton [MADE]

Definition revised March 2008

Copper, Avg. Price per US Ton, Total

MADL

| | |
|------------------------|---|
| COA Code | MADL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Copper, Average Price per US Ton, Total [MADL] represents the Company level Average Selling Price of Copper per US Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Copper, Average Price per US Ton [MADK].

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Ton, Total [MADH]
- Copper, Average Price per Long Ton, Total [MADF]

Definition revised March 2008

Copper, Avg. Price per Metric Ton

SADG

| | |
|------------------------|--------------------------------------|
| COA Code | SADG |
| Eikon for Office Field | TR.CopperAvgPricePerMetricTon |
| Eikon for Office Label | Copper, Average Price per Metric Ton |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|---|
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Copper, Average Price per Metric Ton [SADG] captures the average selling price of copper per metric ton, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Copper, Average Price per Metric Ton, Total [MADH]
- Copper, Average Price per Long Ton, Total [MADF], converted into metric ton using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Copper, Average Price per US Ton, Total [MADL], converted into metric ton using the following conversion factor - where one US ton is equivalent to 0.90718 metric ton

Copper, Average Price per Metric Ton [SADG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Diamonds, Avg. Price per Carat

MADO

| | |
|------------------------|---|
| COA Code | MADO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Diamonds, Average Price per Carat [MADO] represents the average selling price of Diamonds per Carat, during the specified period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Diamonds, Avg. Price per Carat, Total

MADP

| | |
|------------------------|--|
| COA Code | MADP |
| Eikon for Office Field | TR.DiamondsAvgPricePerCaratTotal |
| Eikon for Office Label | Diamonds, Average Price per Carat, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Diamonds, Average Price per Carat, Total [MADP] represents Company level Average Selling Price of Diamonds per Carat during the specified period of time, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Diamonds, Average Price per Carat [MADO].

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Gold, Avg. Price per Troy Ounce

MAGK

| | |
|------------------------|---|
| COA Code | MAGK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Gold, Average Price per Troy Ounce [MAGK] represents the average selling price of Gold per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Gram [MAGE]
- Gold, Average Price per Ounce [MAGG]

Definition revised March 2008

Gold, Avg. Price per Troy Ounce, Total

MAGL

| | |
|------------------------|--------------------------------------|
| COA Code | MAGL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|---|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Gold, Average Price per Troy Ounce, Total [MAGL] represents the Company level Average Selling Price of Gold per Troy Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Gold, Average Price per Troy Ounce [MAGK].

Other variations of reporting unit for this item are:

- Gold, Average Price per Gram, Total [MAGF]
- Gold, Average Price per Ounce, Total [MAGH]

Definition revised March 2008

Gold, Avg. Price per Gram MAGE

| | |
|------------------------|---|
| COA Code | MAGE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Gold, Average Price per Gram [MAGE] represents the average selling price of Gold per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce [MAGK]
- Gold, Average Price per Ounce [MAGG]

Definition revised March 2008

Gold, Avg. Price per Gram, Total MAGF

| | |
|------------------------|--------------------------------------|
| COA Code | MAGF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|---|
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Gold, Average Price per Gram, Total [MAGF] represents the Company level Average Selling Price of Gold per Gram during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Gold, Average Price per Gram [MAGE]

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Ounce, Total [MAGH]

Definition revised March 2008

Gold, Avg. Price per Ounce

MAGG

| | |
|------------------------|---|
| COA Code | MAGG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Gold, Average Price per Ounce [MAGG] represents the average selling price of Gold per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce [MAGK]
- Gold, Average Price per Gram [MAGE]

Definition revised March 2008

Gold, Avg. Price per Ounce, Total

MAGH

| | |
|------------------------|--------------------------------------|
| COA Code | MAGH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Ounce, Total [MAGH] represents the Company level Average Selling Price of Gold per Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Gold, Average Price per Ounce [MAGG].

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Gram, Total [MAGF]

Definition revised March 2008

Gold, Avg. Price per Troy Ounce

SAGK

| | |
|------------------------|---|
| COA Code | SAGK |
| Eikon for Office Field | TR.GoldAvgPricePerTroyOunce |
| Eikon for Office Label | Gold, Average Price per Troy Ounce |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Gold, Average Price per Troy Ounce [SAGK] captures the average selling price of Gold per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Gram, Total [MAGF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Average Price per Ounce, Total [MAGH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Gold, Average Price per Troy Ounce [SAGK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Iron Ore, Avg. Price per Metric Ton

MAIG

| | |
|------------------------|------|
| COA Code | MAIG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---|
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Iron Ore, Average Price per Metric Ton [MAIG] represents the average selling price of iron ore per metric ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Long Ton [MAIE]
- Iron Ore, Average Price per US Ton [MAIK]

Definition revised March 2008

Iron Ore, Avg. Price per Metric Ton, Total

MAIH

| | |
|------------------------|---|
| COA Code | MAIH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Iron Ore, Average Price per Metric Ton, Total [MAIH] represents the company-level average selling price of iron ore per metric ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Iron Ore, Average Price per Metric Ton [MAIG].

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Long Ton, Total [MAIF]
- Iron Ore, Average Price per US Ton, Total [MAIL]

Definition revised March 2008

Iron Ore, Avg. Price per Long Ton

MAIE

| | |
|------------------------|--------------------------------------|
| COA Code | MAIE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Iron Ore, Average Price per Long Ton [MAIE] represents the average selling price of Iron Ore per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Ton [MAIG]
- Iron Ore, Average Price per US Ton [MAIK]

Definition revised March 2008

Iron Ore, Avg. Price per Long Ton, Total

MAIF

| | |
|------------------------|---|
| COA Code | MAIF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Iron Ore, Average Price per Long Ton, Total [MAIF] represents the Company level Average Selling Price of Iron Ore per Long Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Iron Ore, Average Price per Long Ton [MAIE]

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Ton, Total [MAIH]
- Iron Ore, Average Price per US Ton, Total [MAIL]

Definition revised March 2008

Iron Ore, Avg. Price per US Ton

MAIK

| | |
|------------------------|--------------------------------------|
| COA Code | MAIK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Iron Ore, Average Price per US Ton [MAIK] represents the average selling price of Iron Ore per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Ton [MAIG]
- Iron Ore, Average Price per Long Ton [MAIE]

Definition revised March 2008

Iron Ore, Avg. Price per US Ton, Total

MAIL

| | |
|------------------------|---|
| COA Code | MAIL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Iron Ore, Average Price per US Ton, Total [MAIL] represents the Company level Average Selling Price of Iron Ore per US Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Iron Ore, Average Price per US Ton [MAIK]

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Ton, Total [MAIH]
- Iron Ore, Average Price per Long Ton, Total [MAIF]

Definition revised March 2008

Iron Ore, Avg. Price per Metric Ton

SAIG

| | |
|------------------------|--|
| COA Code | SAIG |
| Eikon for Office Field | TR.IronOreAvgPricePerMetricTonne |
| Eikon for Office Label | Iron Ore, Average Price per Metric Ton |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|---|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Iron Ore, Average Price per Metric Ton [SAIG] captures the average selling price of iron ore per metric ton, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Iron Ore, Average Price per Metric Ton, Total [MAIH]
- Iron Ore, Average Price per Long Ton, Total [MAIF], converted into metric ton using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Iron Ore, Average Price per US Ton, Total [MAIL], converted into metric ton using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Iron Ore, Average Price per Metric Ton [SAIG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Platinum, Avg. Price per Troy Ounce

MAPZ

| | |
|------------------------|---|
| COA Code | MAPZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Platinum, Average Price per Troy Ounce [MAPZ] represents the average selling price of Platinum per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Gram [MAPO]
- Platinum, Average Price per Ounce [MAPQ]

Definition revised March 2008

Platinum, Avg. Price per Troy OZ, Total

MAQA

| | |
|------------------------|------|
| COA Code | MAQA |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---|
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Platinum, Average Price per Troy Ounce, Total [MAQA] represents the Company level Average Selling Price of Platinum per Troy Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Platinum, Average Price per Troy Ounce [MAPZ]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Gram, Total [MAPP]
- Platinum, Average Price per Ounce, Total [MAPR]

Definition revised March 2008

Platinum, Avg. Price per Gram

MAPO

| | |
|------------------------|---|
| COA Code | MAPO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Platinum, Average Price per Gram [MAPO] represents the average selling price of Platinum per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy Ounce [MAPZ]
- Platinum, Average Price per Ounce [MAPQ]

Definition revised March 2008

Platinum, Avg. Price per Gram, Total

MAPP

| | |
|------------------------|--------------------------------------|
| COA Code | MAPP |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Platinum, Average Price per Gram, Total [MAPP] represents the Company level Average Selling Price of Platinum per Gram, during the specified period of time.

Thomson Reuters collects any segmental breakout information provided by the company using: Platinum, Average Price per Gram [MAPO]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy OZ, Total [MAQA]
- Platinum, Average Price per Ounce, Total [MAPR]

Definition revised March 2008

Platinum, Avg. Price per Ounce

MAPQ

| | |
|------------------------|---|
| COA Code | MAPQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Platinum, Average Price per Ounce [MAPQ] represents the average selling price of Platinum per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy Ounce [MAPZ]
- Platinum, Average Price per Gram [MAPO]

Definition revised March 2008

Platinum, Avg. Price per Ounce, Total

MAPR

| | |
|------------------------|--------------------------------------|
| COA Code | MAPR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Platinum, Average Price per Ounce, Total [MAPR] represents the Company level Average Selling Price of Platinum per Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Platinum, Average Price per Ounce [MAPQ]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy OZ, Total [MAQA]
- Platinum, Average Price per Gram, Total [MAPP]

Definition revised March 2008

Platinum, Avg. Price per Troy Ounce

SAPZ

| | |
|------------------------|---|
| COA Code | SAPZ |
| Eikon for Office Field | TR.PlatinumAvgPricePerTroyOunce |
| Eikon for Office Label | Platinum, Average Price per Troy Ounce |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Platinum, Average Price per Troy Ounce [SAPZ] captures the average selling price of Platinum per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Platinum, Average Price per Troy Ounce, Total [MAQA]
- Platinum, Average Price per Gram, Total [MAPP], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Average Price per Ounce, Total [MAPR], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Platinum, Average Price per Troy Ounce [SAPZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Silver, Avg. Price per Troy Ounce

MASK

| | |
|----------|------|
| COA Code | MASK |
|----------|------|

| | |
|------------------------|---|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Silver, Average Price per Troy Ounce [MASK] represents the average selling price of Silver per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Gram [MASE]
- Silver, Average Price per Ounce [MASG]

Definition revised March 2008

Silver, Avg. Price per Troy OZ, Total

MASL

| | |
|------------------------|---|
| COA Code | MASL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Silver, Average Price per Troy OZ, Total [MASL] represents the Company level Average Selling Price of Silver per Troy Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Silver, Average Price per Troy Ounce [MASK]

Other variations of reporting unit for this item are:

- Silver, Average Price per Gram, Total [MASF]
- Silver, Average Price per Ounce, Total [MASH]

Definition revised March 2008

Silver, Avg. Price per Gram

MASE

| | |
|------------------------|------|
| COA Code | MASE |
| Eikon for Office Field | n/a |

| | |
|------------------------|---|
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Silver, Average Price per Gram [MASE] represents the average selling price of Silver per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce [MASK]
- Silver, Average Price per Ounce [MASG]

Definition revised March 2008

Silver, Avg. Price per Gram, Total

MASF

| | |
|------------------------|---|
| COA Code | MASF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Silver, Average Price per Gram, Total [MASF] represents the Company level Average Selling Price of Silver per Gram during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Silver, Average Price per Gram [MASE]

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Ounce, Total [MASH]

Definition revised March 2008

Silver, Avg. Price per Ounce

MASG

| | |
|------------------------|------|
| COA Code | MASG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---|
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Silver, Average Price per Ounce [MASG] represents the average selling price of Silver per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce [MASK]
- Silver, Average Price per Gram [MASE]

Definition revised March 2008

Silver, Avg. Price per Ounce, Total

MASH

| | |
|------------------------|---|
| COA Code | MASH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Silver, Average Price per Ounce, Total [MASH] represents the Company level Average Selling Price of Silver per Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Silver, Average Price per Ounce [MASG]

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy OZ, Total [MASL]
- Silver, Average Price per Gram, Total [MASF]

Definition revised March 2008

Silver, Avg. Price per Troy Ounce

SASK

| | |
|------------------------|--------------------------------------|
| COA Code | SASK |
| Eikon for Office Field | TR.SilverAvgPriceOunce |
| Eikon for Office Label | Silver, Average Price per Troy Ounce |
| Units | Period Header Currency, Whole Number |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Silver, Average Price per Troy Ounce [SAGK] captures the average selling price of Silver per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Gram, Total [MASF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Average Price per Ounce, Total [MASH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Silver, Average Price per Troy Ounce [SAGK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Titan. Slag, Avg. Price per Met. Ton

MATQ

| | |
|------------------------|---|
| COA Code | MATQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Titanium Slag, Average Price per Metric Ton [MATQ] represents the average selling price of Titanium Slag per Metric Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Long Ton [MATO]
- Titanium Slag, Average Price per US Ton [MATZ]

Definition revised March 2008

Titan. Slag, Avg. pp. Met. Ton, Total

MATR

| | |
|----------|------|
| COA Code | MATR |
|----------|------|

| | |
|------------------------|---|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Titan. Slag, Average Price per Metric Ton, Total [MATR] represents the company-level average selling price of titanium slag per metric ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per Metric Ton [MATQ]

Other variations of reporting unit for this item are:

- Titan. Slag, Average Price per Long Ton, Total [MATP]
- Titanium Slag, Average Price per US Ton, Total [MAUA]

Definition revised March 2008

Titan. Slag, Avg. Price per Long Ton

MATO

| | |
|------------------------|---|
| COA Code | MATO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Titanium Slag, Average Price per Long Ton [MATO] represents the average selling price of Titanium Slag per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Metric Ton [MATQ]
- Titanium Slag, Average Price per US Ton [MATZ]

Definition revised March 2008

Titan. Slag, Avg. pp Long Ton, Total

MATP

| | |
|------------------------|------|
| COA Code | MATP |
| Eikon for Office Field | n/a |

| | |
|------------------------|---|
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Titanium Slag, Average Price per Long Ton, Total [MATP] represents the Company level Average Selling Price of Titanium Slag per Long Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per Long Ton [MATO]

Other variations of reporting unit for this item are:

- Titan. Slag, Average Price per Metric Ton, Total [MATR]
- Titanium Slag, Average Price per US Ton [MAUA]

Definition revised March 2008

Titanium Slag, Avg. Price per US Ton

MATZ

| | |
|------------------------|---|
| COA Code | MATZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Titanium Slag, Average Price per US Ton [MATZ] represents the average selling price of Titanium Slag per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Metric Ton [MATQ]
- Titanium Slag, Average Price per Long Ton [MATO]

Definition revised March 2008

Titanium Slag, Avg. pp US Ton, Total

MAUA

| | |
|------------------------|------|
| COA Code | MAUA |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---|
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Titanium Slag, Average Price per US Ton, Total [MAUA] represents the Company level Average Selling Price of Titanium Slag per US Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per US Ton [MATZ]

Other variations of reporting unit for this item are:

- Titan. Slag, Average Price per Metric Ton, Total [MATR]
- Titanium Slag, Average Price per Long Ton, Total [MATP]

Definition revised March 2008

Titan. Slag, Avg. Price per Met. Ton SATQ

| | |
|------------------------|---|
| COA Code | SATQ |
| Eikon for Office Field | TR.TitaniumSlagAvgPricePerMetricTonne |
| Eikon for Office Label | Titan. Slag, Average Price per Met. Ton |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Titanium Slag, Average Price per Metric Ton [SATQ] captures the average selling price of titanium slag per metric ton, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Titanium Slag, Average Price per Metric Ton, Total [MATR]
- Titanium Slag, Average Price per Long Ton, Total [MATP], converted into metric ton using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Titanium Slag, Average Price per US Ton, Total [MAUA], converted into metric ton using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Titanium Slag, Average Price per Metric Ton [SATQ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Zinc, Avg. Price per Metric Ton**MAZG**

| | |
|------------------------|---|
| COA Code | MAZG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Zinc, Average Price per Metric Ton [MAZG] represents the average selling price of zinc per metric ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Long Ton [MAZE]
- Zinc, Average Price per US Ton [MAZK]

Definition revised March 2008

Zinc, Avg. Price per Metric Ton, Total**MAZH**

| | |
|------------------------|---|
| COA Code | MAZH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Zinc, Average Price per Metric Ton, Total [MAZH] represents the company-level average selling price of zinc per metric ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Zinc, Average Price per Metric Ton [MAZG]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Long Ton, Total [MAZF]
- Zinc, Average Price per US Ton, Total [MAZL]

Definition revised March 2008

Zinc, Avg. Price per Long Ton**MAZE**

| | |
|------------------------|---|
| COA Code | MAZE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Zinc, Average Price per Long Ton [MAZE] represents the average selling price of Zinc per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Ton [MAZG]
- Zinc, Average Price per US Ton [MAZK]

Definition revised March 2008

Zinc, Avg. Price per Long Ton, Total**MAZF**

| | |
|------------------------|---|
| COA Code | MAZF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Zinc, Average Price per Long Ton, Total [MAZF] represents the Company level Average Selling Price of Zinc per Long Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Zinc, Average Price per Long Ton [MAZE]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Ton, Total [MAZH]
- Zinc, Average Price per US Ton, Total [MAZL]

Definition revised March 2008

Zinc, Avg. Price per US Ton**MAZK**

| | |
|------------------------|---|
| COA Code | MAZK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Zinc, Average Price per US Ton [MAZK] represents the average selling price of Zinc per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Ton [MAZG]
- Zinc, Average Price per Long Ton [MAZE]

Definition revised March 2008

Zinc, Avg. Price per US Ton, Total**MAZL**

| | |
|------------------------|---|
| COA Code | MAZL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Zinc, Average Price per US Ton, Total [MAZL] represents the Company level Average Selling Price of Zinc per US Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Zinc, Average Price per US Ton [MAZK]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Ton, Total [MAZH]
- Zinc, Average Price per Long Ton, Total [MAZF]

Definition revised March 2008

Zinc, Avg. Price per Metric Ton**SAZG**

| | |
|------------------------|---|
| COA Code | SAZG |
| Eikon for Office Field | TR.ZincAvgPriceTonne |
| Eikon for Office Label | Zinc, Average Price per Metric Ton |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Zinc, Average Price per Metric Ton [SAZG] captures the average selling price of zinc per metric ton, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Zinc, Average Price per Metric Ton, Total [MAZH]
- Zinc, Average Price per Long Ton, Total [MAZF], converted into metric ton using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Zinc, Average Price per US Ton, Total [MAZL], converted into metric ton using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Zinc, Average Price per Metric Ton [SAZG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised July 2013

Operating Metrics – Mining, Production

| Mining, Production | | MMPT |
|---------------------------|---|-------------|
| COA Code | MMPT | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Mining Operating Metrics, IS (Production) | |

Mining, Production [MMPT] represents the Production Volume Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the total production volume information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Copper Production (Metric Tons) | | MPDO |
|--|--------------|-------------|
| COA Code | MPDO | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Whole Number | |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Copper Production (Metric Tons) [MPDO] represents the total production volume of copper in metric tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Long Tons) [MPDK]
- Copper Production (US Tons) [MPDQ]

Definition revised March 2008

Copper Production (Long Tons)

MPDK

| | |
|------------------------|---|
| COA Code | MPDK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Copper Production (Long Ton) [MPDK] represents the total production volume of Copper in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Metric Tons) [MPDO]
- Copper Production (US Tons) [MPDQ]

Definition revised March 2008

Copper Production (US Tons)

MPDQ

| | |
|------------------------|--------------|
| COA Code | MPDQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Copper Production (US Tons) [MADQ] represents the total production volume of Copper in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Metric Tons) [MPDO]
- Copper Production (Long Tons) [MPDK]

Definition revised March 2008

Copper Production (Metric Tons)

SPDO

COA Code SPDO

Eikon for Office Field TR.CopperProduction

Eikon for Office Label Copper Production (Metric Tons)

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Copper Production (Metric Tons) [SPDO] captures the total production volume of copper by a mining company in metric tons, during the specified period of time.

It represents the sum of:

- Copper Production (Metric Tons) [MPDO]
- Copper Production (Long Tons) [MPDK], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Copper Production (US Tons) [MPDQ], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised March 2008

Diamond Production (Carat)

MPDZ

COA Code MPDZ

Eikon for Office Field TR.DiamondProduction

Eikon for Office Label Diamond Production (Carats)

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Diamond Production (Carats) [MPDZ] represents the total production volume of Diamonds in Carats, by the mining company during the specified period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Gold Production (Troy Ounces)

MPGK

COA Code MPGK

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Gold Production (Troy Ounces) [MPGK] represents the total production volume of Gold in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Grams) [MPGE]
- Gold Production (Ounces) [MPGG]

Definition revised March 2008

Gold Production (Grams)

MPGE

COA Code MPGE

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Gold Production (Grams) [MPGE] represents the total production volume of Gold in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Ounces) [MPGG]

Definition revised March 2008

Gold Production (Ounces)

MPGG

| | |
|------------------------|---|
| COA Code | MPGG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Gold Production (Ounces) [MPGG] represents the total production volume of Gold in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Grams) [MPGE]

Definition revised March 2008

Gold Production (Troy Ounces)

SPGK

| | |
|------------------------|---|
| COA Code | SPGK |
| Eikon for Office Field | TR.GoldProduction |
| Eikon for Office Label | Gold Production (Troy Ounces) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Gold Production (Troy Ounces) [SPGK] captures the total production volume of Gold by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Grams) [MPGE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold Production (Ounces) [MPGG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Iron Ore Production (Metric Tons)

MPIG

| | |
|------------------------|---|
| COA Code | MPIG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Iron Ore Production (Metric Tons) [MPIG] represents the total production volume of iron ore in metric tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Long Tons) [MPIE]
- Iron Ore Production (US Tons) [MPIK]

Definition revised March 2008

Iron Ore Production (Long Tons)

MPIE

| | |
|------------------------|---|
| COA Code | MPIE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Iron Ore Production (Long Tons) [MPIE] represents the total production volume of Iron Ore in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Metric Tons) [MPIG]
- Iron Ore Production (US Tons) [MPIK]

Definition revised March 2008

Iron Ore Production (US Tons)

MPIK

| | |
|------------------------|---|
| COA Code | MPIK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Iron Ore Production (US Tons) [MPIK] represents the total production volume of Iron Ore in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Metric Tons) [MPIG]
- Iron Ore Production (Long Tons) [MPIE]

Definition revised March 2008

Iron Ore Production (Metric Tons)

SPIG

| | |
|------------------------|---|
| COA Code | SPIG |
| Eikon for Office Field | TR.IronOreProduction |
| Eikon for Office Label | Iron Ore Production (Metric Tons) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Iron Ore Production (Metric Tons) [SPIG] captures the total production volume of iron ore by a mining company in metric tons, during the specified period of time.

It represents the sum of:

- Iron Ore Production (Metric Tons) [MPIG]
- Iron Ore Production (Long Tons) [MPIE], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton

- Iron Ore Production (US Tons) [MPIK], converted into metric tons using the following conversion factor
 - where one US Ton is equivalent to 0.90718 metric ton

Definition revised March 2008

Platinum Production (Troy Ounces)

MPPZ

| | |
|------------------------|---|
| COA Code | MPPZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Platinum Production (Troy Ounces) [MPPZ] represents the total production volume of Platinum in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Grams) [MPPO]
- Platinum Production (Ounces) [MPPQ]

Definition revised March 2008

Platinum Production (Grams)

MPPO

| | |
|------------------------|---|
| COA Code | MPPO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Platinum Production (Grams) [MPPO] represents the total production volume of Platinum in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Ounces) [MPPQ]

Definition revised March 2008

Platinum Production (Ounces)**MPPQ**

| | |
|------------------------|---|
| COA Code | MPPQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Platinum Production (Ounces) [MPPQ] represents the total production volume of Platinum in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Grams) [MPPO]

Definition revised March 2008

Platinum Production (Troy Ounces)**SPPZ**

| | |
|------------------------|---|
| COA Code | SPPZ |
| Eikon for Office Field | TR.PlatinumProduction |
| Eikon for Office Label | Platinum Production (Troy Ounces) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Platinum Production (Troy Ounces) [SPPZ] captures the total production volume of Platinum by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Grams) [MPPO], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum Production (Ounces) [MPPQ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Silver Production (Troy Ounces)**MPSK**

| | |
|------------------------|---|
| COA Code | MPSK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Silver Production (Troy Ounces) [MPSK] represents the total production volume of Silver in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Grams) [MPSE]
- Silver Production (Ounces) [MPSG]

Definition revised March 2008

Silver Production (Grams)**MPSE**

| | |
|------------------------|---|
| COA Code | MPSE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Silver Production (Grams) [MPSE] represents the total production volume of Silver in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Ounces) [MPSG]

Definition revised March 2008

Silver Production (Ounces)**MPSG**

| | |
|----------|------|
| COA Code | MPSG |
|----------|------|

| | |
|------------------------|---|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Silver Production (Ounces) [MPSG] represents the total production volume of Silver in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Grams) [MPSE]

Definition revised March 2008

Silver Production (Troy Ounces)

SPSK

| | |
|------------------------|---|
| COA Code | SPSK |
| Eikon for Office Field | TR.SilverProd |
| Eikon for Office Label | Silver Production (Troy Ounces) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Silver Production (Troy Ounces) [SAGK] captures the total production volume of Silver by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Grams) [MPSE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver Production (Ounces) [MPSG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Titanium Slag Production (Metric Tons)

MPTQ

| | |
|----------|------|
| COA Code | MPTQ |
|----------|------|

| | |
|------------------------|---|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Titanium Slag Production (Metric Tons) [MPTQ] represents the total production volume of titanium slag in metric tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Long Tons) [MPTO]
- Titanium Slag Production (US Tons) [MPTZ]

Definition revised March 2008

Titanium Slag Production (Long Tons)

MPTO

| | |
|------------------------|---|
| COA Code | MPTO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Titanium Slag Production (Long Tons) [MPTO] represents the total production volume of Titanium Slag in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Metric Tons) [MPTQ]
- Titanium Slag Production (US Tons) [MPTZ]

Definition revised March 2008

Titanium Slag, Avg. Price per US Tons

MPTZ

| | |
|------------------------|------|
| COA Code | MPTZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---|
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Titanium Slag Production (US Tons) [MPTZ] represents the total production volume of Titanium Slag in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Metric Tons) [MPTQ]
- Titanium Slag Production (Long Tons) [MPTO]

Definition revised March 2008

Titanium Slag Production (Metric Tons)

SPTQ

| | |
|------------------------|---|
| COA Code | SPTQ |
| Eikon for Office Field | TR.TitaniumSlagProduction |
| Eikon for Office Label | Titanium Slag Production (Metric Tons) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Titanium Slag Production (Metric Tons) [SPTQ] captures the total production volume of titanium slag by a mining company in metric tons, during the specified period of time.

It represents the sum of:

- Titanium Slag Production (Metric Tons) [MPTQ]
- Titanium Slag Production (Long Tons) [MPTO], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Titanium Slag Production (US Tons) [MPTZ], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised March 2008

Zinc Production (Metric Tons)

MPZG

| | |
|------------------------|-------------------------------|
| COA Code | MPZG |
| Eikon for Office Field | TR.ZincProductionMetricTonnes |
| Eikon for Office Label | Zinc Production (Metric Tons) |

| | |
|-------------------|---|
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Zinc Production (Metric Tons) [MPZG] represents the total production volume of Zinc in metric tons by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Long Tons) [MPZE]
- Zinc Production (US Tons) [MPZK]

Definition revised March 2008

Zinc Production (Long Tons)

MPZE

| | |
|------------------------|---|
| COA Code | MPZE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Zinc Production (Long Tons) [MPZE] represents the total production volume of Zinc in Long Tons by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Metric Tons) [MPZG]
- Zinc Production (US Tons) [MPZK]

Definition revised March 2008

Zinc Production (US Tons)

MPZK

| | |
|------------------------|--------------|
| COA Code | MPZK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Zinc Production (US Tons) [MPZK] represents the total production volume of Zinc in US Tons by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Metric Tons) [MPZG]
- Zinc Production (Long Tons) [MPZE]

Definition revised March 2008

Zinc Production (Metric Tons)

SPZG

| | |
|------------------------|---|
| COA Code | SPZG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Zinc Production (Metric Tons) [SPZG] captures the total production volume of zinc by the mining company in metric tons, during the specified period of time.

It represents the sum of:

- Zinc Production (Metric Tons) [MPZG]
- Zinc Production (Long Tons) [MPZE], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Zinc Production (US Tons) [MPZK], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised July 2013

Operating Metrics – Mining, Other

| Mining, Other | MMTO |
|------------------------|---------------------------------------|
| COA Code | MMTO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Mining, Other [MMTO] represents the Operating Metrics information (other than average price and production volume information) collected by Thomson Reuters for the Mining Industry. This includes the average production per mine and stripping ratio information, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Avg. Production per Mine (Metric Tons) | MMPG |
|--|--------------|
| COA Code | MMPG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |

| | |
|-------------------|---------------------------------------|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Average Production per Mine (Metric Tons) [MMPG] represents the average production volume of a mineral per mine, in metric tons.

Thomson Reuters collects Average Production per Mine (Metric Tons) [MMPG] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Long Tons) [MMPE]
- Average Production per Mine (US Tons) [MMPK]

Definition revised March 2008

Avg. Prod. per Mine (Metric Tons), Total

MMPH

| | |
|------------------------|---------------------------------------|
| COA Code | MMPH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Average Production per Mine (Metric Tons) [MMPH] represents the Company level Average Production Volume per mine in metric tons, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Production per Mine (Metric Tons) [MMPG]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Long Tons), Total [MMPF]
- Average Prod. per Mine (US Tons), Total [MMPL]

Definition revised March 2008

Avg. Production per Mine (Long Tons)

MMPE

| | |
|------------------------|------|
| COA Code | MMPE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---------------------------------------|
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Average Production per Mine (Long Tons) [MMPE] represents the average production volume of a mineral per mine, in Long Tons.

Thomson Reuters collects Average Production per Mine (Long Tons) [MMPE] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Metric Tons) [MMPG]
- Average Production per Mine (US Tons) [MMPK]

Definition revised March 2008

Avg. Prod. per Mine (Long Tons), Total

MMPF

| | |
|------------------------|---------------------------------------|
| COA Code | MMPF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Average Production per Mine (Long Tons), Total [MMPF] represents the Company level Average Production Volume per mine in Long Tons, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Production per Mine (Long Tons) [MMPE]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Metric Tons), Total [MMPH]
- Average Prod. per Mine (US Tons), Total [MMPL]

Definition revised March 2008

Avg. Production per Mine (US Tons)

MMPK

| | |
|------------------------|------|
| COA Code | MMPK |
| Eikon for Office Field | n/a |

| | |
|------------------------|---------------------------------------|
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Average Production per Mine (US Tons) [MMPK] represents the average production volume of a mineral per mine, in US Tons.

Thomson Reuters collects Average Production per Mine (US Tons) [MMPK] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Metric Tons) [MMPG]
- Average Production per Mine (Long Tons) [MMPE]

Definition revised March 2008

Avg. Prod. per Mine (US Tons), Total

MMPL

| | |
|------------------------|---------------------------------------|
| COA Code | MMPL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Average Production per Mine (US Tons), Total [MMPL] represents the Company level Average Production Volume per mine in US Tons, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Production per Mine (US Tons) [MMPK]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Metric Tons), Total [MMPH]
- Average Prod. per Mine (Long Tons), Total [MMPF]

Definition revised March 2008

Avg. Production per Mine (Metric Tons)

SMPG

| | |
|----------|------|
| COA Code | SMPG |
|----------|------|

| | |
|------------------------|---|
| Eikon for Office Field | TR.AvgProductionperMine |
| Eikon for Office Label | Average Production per Mine (Metric Tons) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Average Production per Mine (Metric Tons) [SMPG] captures the average production volume of a mineral per mine, in metric tons, of a mining company.

Thomson Reuters collects Average Production per Mine (Metric Tons) [SMPG] only when one type of mineral is produced in the mine.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Production per Mine (Metric Tons), Total [MMPH]
- Average Production per Mine (Long Tons), Total [MMPF], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Average Production per Mine (US Tons), Total [MMPL], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Average Production per Mine (Metric Tons) [SMPG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit

Definition revised March 2008

Stripping Ratio - %

MMPO

| | |
|------------------------|---------------------------------------|
| COA Code | MMPO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Stripping Ratio - % [MMPO] represents the amount of waste rock mined relative to the amount of ore mined.

This is obtained using the volume of waste rock produced, divided by the volume of mineral mined for a mine. For example: a stripping ratio of 3 to 1 means that during the life of the pit, there will be three times as much waste rock mined as ore.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Stripping Ratio, Total - % MMPP

| | |
|------------------------|---------------------------------------|
| COA Code | MMPP |
| Eikon for Office Field | TR.StrippingRatioTotalPct |
| Eikon for Office Label | Stripping Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Stripping Ratio, Total - % [MMPP] represents the Company level Stripping Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the amount of waste rock mined relative to the amount of ore mined.

Thomson Reuters collects any segmental breakout information provided by the company using: Stripping Ratio - % [MMPO]

Definition revised March 2008

Operating Metrics – Oil and Gas

| Oil and Gas | | MOGI |
|------------------------|-----------------------------------|-------------|
| COA Code | MOGI | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Oil and Gas Operating Metrics, IS | |

Oil and Gas [MOGI] represents the oil and gas industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Crude Oil, Avg. Production (Barrels/Day) | | MOBE |
|---|---|-------------|
| COA Code | MOBE | |
| Eikon for Office Field | TR.CrudeOilAvgDlyProduction | |
| Eikon for Office Label | Crude Oil, Average Production (Barrels/Day) | |
| Units | Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |

| | |
|-------------------|-----------------------------------|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Crude Oil, Average Production (Barrels/Day) [MOBE] represents the average production of crude oil on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of Crude Oil, Average Production (Barrels/Day) [MOBE], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MOBE]. However, each line has a unique description of the location of the production source.

Definition revised March 2008

Crude Oil, Avg. Sales Price per Barrel MOBG

| | |
|------------------------|--------------------------------------|
| COA Code | MOBG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Crude Oil, Average Sales Price per Barrel [MOBG] represents the average sales price of crude oil per barrel.

Thomson Reuters obtains the break out of Crude Oil, Average Sales Price per Barrel [MOBG], if the information is disclosed in the financial report. For example: by the geographical location.

Thomson Reuters then populates the average sales price for each location on separate lines, using the same code [MOBG]. However, each line has a unique description of the location of the place of sales.

Definition revised March 2008

Crude Oil, Avg. Sales Pp. Barrel, Total MOBH

| | |
|------------------------|--|
| COA Code | MOBH |
| Eikon for Office Field | TR.CrudeOilAvgSalesPricePerBarrelTotal |
| Eikon for Office Label | Crude Oil, Average Sales pp. Barrel, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Oil and Gas Operating Metrics, IS

Crude Oil, Average Sales Price per Barrel, Total [MOBH] represents the Company level Average Sales Price of Crude Oil per Barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Crude Oil, Average Sales Price per Barrel [MOBG]

Definition revised March 2008

Crude Oil Production (Barrels)

MOBK

| | |
|------------------------|-----------------------------------|
| COA Code | MOBK |
| Eikon for Office Field | TR.CrudeOilProduction |
| Eikon for Office Label | Crude Oil Production (Barrels) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Crude Oil Production (Barrels) [MOBK] represents the total production of crude oil in barrels.

Thomson Reuters obtains the break out of Crude Oil Production (Barrels) [MOBK], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MOBK]. However, each line has a unique description of the location of the production source.

Definition revised October 2007

Gas Liquids, Avg. Prod. (Barrels/Day)

MOBO

| | |
|------------------------|--|
| COA Code | MOBO |
| Eikon for Office Field | TR.LqdGasAvgProd |
| Eikon for Office Label | Gas Liquids, Average Prod. (Barrels/Day) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Gas Liquids, Average Production (Barrels/Day) [MOBE] represents the average production of gas liquids on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of Gas Liquids, Average Production (Barrels/Day) [MOBO], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MOBO]. However, each line has a unique description of the location of the production source.

Definition revised March 2008

| | |
|---|-------------|
| Gas Liquids, Avg. Sales Price per Barrel | MOBQ |
|---|-------------|

| | |
|------------------------|--------------------------------------|
| COA Code | MOBQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Gas Liquids, Average Sales Price per Barrel [MOBQ] represents the average sales price of Gas Liquids per barrel.

Thomson Reuters obtains the break out of Gas Liquids, Average Sales Price per Barrel [MOBQ], if the information is disclosed in the financial report. For example: by the geographical location.

Thomson Reuters then populates the average sales price for each location on separate lines, using the same code [MOBQ]. However, each line has a unique description of the location of the place of sales.

Definition revised March 2008

| | |
|---|-------------|
| Gas Lqd., Avg. Sales Pp. Barrel, Total | MOBR |
|---|-------------|

| | |
|------------------------|---|
| COA Code | MOBR |
| Eikon for Office Field | TR.GasLiquidsAvgSalesPricePerBarrelTotal |
| Eikon for Office Label | Gas Lqd., Average Sales pp. Barrel, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Gas Liquids, Average Sales Price per Barrel, Total [MOBR] represents the Company level Average Sales Price of Gas Liquids per barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Gas Liquids, Average Sales Price per Barrel [MOBQ]

Definition revised March 2008

Gas Liquids Production (Barrels) MOBZ

| | |
|------------------------|-----------------------------------|
| COA Code | MOBZ |
| Eikon for Office Field | TR.GasLiquidsProduction |
| Eikon for Office Label | Gas Liquids Production (Barrels) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Gas Liquids Production (Barrels) [MOBZ] represents the total production of gas liquids in barrels.

Thomson Reuters obtains the break out of Gas Liquids Production (Barrels) [MOBZ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MOBZ]. However, each line has a unique description of the location of the production source.

Definition revised October 2007

Natural Gas, Avg. Prod. (Cu. Meters/Day) MODG

| | |
|------------------------|-----------------------------------|
| COA Code | MODG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Production (Cubic Meters/Day) [MODG] represents the average production of Natural Gas on daily basis, in cubic meters.

Thomson Reuters obtains the break out of Natural Gas, Average Production (Cubic Meters/Day) [MODG], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MODG]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas, Average Prod (Cubic Feet/Day) [MODE]

Definition revised March 2008

Nat. Gas, Avg. Prd.(Cu. M/Day), Total

MODH

| | |
|------------------------|-----------------------------------|
| COA Code | MODH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Production Cubic Meters/Day), Total [MODH] represents the Company level Daily Average Production of Natural Gas in cubic meters, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Natural Gas, Average Production (Cubic Meters/Day) [MODG].

One variation of reporting unit for this item is: Natural Gas, Average Production Cubic Feet/Day), Total [MODF]

Definition revised March 2008

Natural Gas, Avg. Prod. (Cubic Feet/Day)

MODE

| | |
|------------------------|-----------------------------------|
| COA Code | MODE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Production (Cubic Feet/Day) [MODE] represents the average production of Natural Gas on a daily basis, in cubic feet.

Thomson Reuters obtains the break out of Natural Gas, Average Production (Cubic Feet/Day) [MODE], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MODE]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas, Average Prod (Cubic Meters/Day) [MODG]

Definition revised March 2008

Nat. Gas, Avg. Prd. (Cb. Ft/Day), Total MODF

| | |
|------------------------|-----------------------------------|
| COA Code | MODF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Production Cubic Feet/Day), Total [MODF] represents the Company level Daily Average Production of Natural Gas in cubic feet, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Natural Gas, Average Production (Cubic Feet/Day) [MODE].

One variation of reporting unit for this item is: Natural Gas, Average Production Cubic Meters/Day), Total [MODH]

Definition revised March 2008

Natural Gas, Avg. Prod. (Cu. Meters/Day) SODG

| | |
|------------------------|---|
| COA Code | SODG |
| Eikon for Office Field | TR.NaturalGasAvgDlyProduction |
| Eikon for Office Label | Natural Gas, Average Prod. (Cu. Meters/Day) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Production (Cubic Meters/Day) [SODG] represents the average production of gas liquids on daily basis by the company, in cubic meters.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Production (Cubic Meters/Day), Total [MODH]
- Natural Gas, Average Production (Cubic Feet/Day), Total [MODF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Production (Cubic Meters/Day) [SODG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit

Definition revised March 2008

Natural Gas, Avg. Sales Price per Cu. Mt. MODO

| | |
|------------------------|--------------------------------------|
| COA Code | MODO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Sales Price per Cubic Meter [MODO] represents the average sales price of Natural Gas per Cubic Meter.

Thomson Reuters obtains the break out of Natural Gas, Average Sales Price per Cubic Meter [MODO], if the information is disclosed in the financial report. For example: by the geographical location.

Thomson Reuters then populates the average sales price for each location on separate lines, using the same code [MODO]. However, each line has a unique description of the location of the place of sales.

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Foot [MODK]

Definition revised March 2008

Nat. Gas, Avg. Sales Pp Cu.Meter, Total MODP

| | |
|------------------------|--------------------------------------|
| COA Code | MODP |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Sales Price per Cubic Meter, Total [MODP] represents the Company level Average Sales Price of Natural Gas per Cubic Meter, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Natural Gas, Average Sales Price per Cubic Meter [MODO]

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Foot, Total [MODL]

Definition revised March 2008

| Natural Gas, Avg. Sales Price per Cu. Ft. | | MODK |
|--|--------------------------------------|-------------|
| COA Code | MODK | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Period Header Currency, Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Oil and Gas Operating Metrics, IS | |

Natural Gas, Average Sales Price per Cubic Foot [MODK] represents the average sales price of Natural Gas per Cubic Feet.

Thomson Reuters obtains the break out of Natural Gas, Average Sales Price per Cubic Foot. [MODK], if the information is disclosed in the financial report. For example: by the geographical location.

Thomson Reuters then populates the average sales price for each location on separate lines, using the same code [MODK]. However, each line has a unique description of the location of the place of sales.

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Meter [MODO]

Definition revised March 2008

| Nat. Gas, Avg. Sales pp Cu.Ft., Total | | MODL |
|--|--------------------------------------|-------------|
| COA Code | MODL | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Period Header Currency, Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Oil and Gas Operating Metrics, IS | |

Natural Gas, Average Sales Price per Cubic Feet, Total [MODL] represents the Company level Average Sales Price of Natural Gas per Cubic Feet, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Natural Gas, Average Sales Price per Cubic Feet [MODK]

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Meter, Total [MODP]

Definition revised March 2008

Natural Gas, Avg. Sales Price per Cu. Mt. SODO

| | |
|------------------------|---|
| COA code | SODO |
| Eikon for Office Field | TR.NaturalGasAvgSalesPricePerCubicMeter |
| Eikon for Office Label | Natural Gas, Average Sales Price per Cu.Mt. |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Sales Price per Cubic Meter [SODO] represents the average sales price of Natural Gas per Cubic Meter.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Sales Price per Cubic Meter, Total [MODP]
- Natural Gas, Average Sales Price per Cubic Foot, Total [MODL], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Sales Price per Cubic Meter [SODO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Natural Gas Production (Cubic Meters) MODZ

| | |
|------------------------|-----------------------------------|
| COA code | MODZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas Production (Cubic Meters) [MODZ] represents the total production of natural gas in cubic meters.

Thomson Reuters obtains the break out of Natural Gas Production (Cubic Meters) [MODZ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MODZ]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas Production Cubic Feet [MODQ]

Definition revised March 2008

Natural Gas Production (Cubic Feet)

MODQ

| | |
|------------------------|-----------------------------------|
| COA code | MODQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas Production (Cubic Feet) [MODQ] represents the total production of natural gas in cubic feet.

Thomson Reuters obtains the break out of Natural Gas Production (Cubic Feet) [MODQ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MODQ]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas Production Cubic Meters [MODZ]

Definition revised March 2008

Natural Gas Production (Cubic Meters)

SODZ

| | |
|------------------------|---------------------------------------|
| COA code | SODZ |
| Eikon for Office Field | TR.NaturalGasProductionCubicMeters |
| Eikon for Office Label | Natural Gas Production (Cubic Meters) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas Production (Cubic Meters) [SODZ] represents the total production of natural gas by the company, in cubic meters.

It represents the sum of:

- Natural Gas Production (Cubic Meters) [MODZ]
- Natural Gas Production (Cubic Feet) [MODQ], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008

Avg. Production Costs per Barrel MOGE

| | |
|------------------------|--------------------------------------|
| COA Code | MOGE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Average Production Costs per Barrel [MOGE] represents the average cost incurred by the company to produce a barrel of oil or gas.

Thomson Reuters obtains the break out of Average Production Costs per Barrel [MOGE], if the information is disclosed in the financial report. For example: by the geographical location of its production source.

Thomson Reuters then populates the Average Cost of Production for each location on separate lines, using the same code [MOGE]. However, each line has a unique description of the location of the production source.

Definition revised March 2008

Avg. Production Costs per Barrel, Total MOGF

| | |
|------------------------|--|
| COA Code | MOGF |
| Eikon for Office Field | TR.AvgProductionCostsperBarrelTotal |
| Eikon for Office Label | Average Production Costs per Barrel, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Average Production Costs per Barrel, Total [MOGF] represents the Company level Average Cost incurred to produce a barrel of oil or gas, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Production Costs per Barrel [MOGE]

Definition revised March 2008

Oil Equivalent Production (Barrels/Day) MOGG

| | |
|------------------------|---|
| COA Code | MOGG |
| Eikon for Office Field | TR.OilEquivalentProductionBarrelsDay |
| Eikon for Office Label | Oil Equivalent Production (Barrels/Day) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Oil Equivalent Production (Barrels/Day) [MOGG] represents the total daily production (of natural gas) in Oil Equivalent Barrel. This item is also used as the line item display for the Standard Format Financial Statements.

Oil Equivalent Barrel is a used to quantify crude oil and natural gas using the same unit of measure. Natural gas volumes are converted to barrels on the basis of energy content.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2008

Production Growth - % MOGK

| | |
|------------------------|-----------------------------------|
| COA Code | MOGK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Production Growth - % [MOGK] represents the average daily production growth of the oil/gas company. This item is used to collect the rate of growth of the production of Crude Oil, Gas Liquids and/or Natural Gas.

Thomson Reuters obtains the break out of the Production Growth - % [MOGK] of Crude Oil, Gas Liquids and/or Natural Gas, if the information is disclosed in the financial report. Thomson Reuters then populates the production growth percentage of each type of product on separate lines using the same code [MOGK]. However, each line has a unique description of the type of product.

Definition revised March 2008

Production Growth, Total - %

MOGL

| | |
|------------------------|-----------------------------------|
| COA Code | MOGL |
| Eikon for Office Field | TR.ProductionGrowthTotalPct |
| Eikon for Office Label | Production Growth, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Production Growth, Total - % [MOGL] represents the Company level Average Daily Production Growth, as reported by the oil/gas company. This item is used as the line item display for the Standard Format Financial Statements.

This item is used to collect the rate of growth of the production of Crude Oil, Gas Liquids and/or Natural Gas.

Thomson Reuters collects any segmental breakout information provided by the company using: Production Growth - % [MOGK]

Definition revised March 2008

Exploration and Development Costs

MOGO

| | |
|------------------------|--|
| COA Code | MOGO |
| Eikon for Office Field | TR.ExplorationAndDevelopmentCosts |
| Eikon for Office Label | Exploration and Development Costs |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Exploration and Development Costs [MOGO] represents the exploration and development costs incurred by the company for feasibility studies for new wells.

This information is generally obtained from the Management's Discussion and Analysis of the Oil and Gas producers operating performance.

Definition revised April 2012

| Recycle Ratio - % | MOGQ |
|--------------------------|-------------|
|--------------------------|-------------|

| | |
|------------------------|-----------------------------------|
| COA Code | MOGQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Recycle Ratio - % [MOGQ] represents the value created for each dollar invested in the oil/gas company. It is a measure of the capital efficiency of the company.

It is obtained using operating income per BOE (Barrels of Oil Equivalent), divided by the FD&A (Finding, Development & Acquisition) costs per BOE.

Definition revised March 2008

| Recycle Ratio, Total - % | MOGR |
|---------------------------------|-------------|
|---------------------------------|-------------|

| | |
|------------------------|-----------------------------------|
| COA Code | MOGR |
| Eikon for Office Field | TR.RecycleRatioTotalPct |
| Eikon for Office Label | Recycle Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Recycle Ratio, Total - % [MOGR] represents the Company level Recycle Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the value created for each dollar invested in the oil/gas company, and is a measure of the capital efficiency of the company.

It is obtained using operating income per BOE (Barrels of Oil Equivalent), divided by the FD&A (Finding, Development & Acquisition) costs per BOE.

Thomson Reuters collects any segmental breakout information provided by the company using: Recycle Ratio - % [MOGQ]

Definition revised March 2008

Operating Metrics – Managed Care

| Managed Care | | MMAI |
|------------------------|------------------------------------|-------------|
| COA Code | MMAI | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Managed Care Operating Metrics, IS | |

Managed Care [MMAI] represents the managed care industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the managed care industry, reported by the company.

The Managed Care Industry consists of companies engaged in providing managed healthcare, mainly operating in the United States.

The Managed Care Industry excludes:

- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

| Premiums per Member per Month | | MMBE |
|--------------------------------------|--------------------------------------|-------------|
| COA Code | MMBE | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Period Header Currency, Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Managed Care Operating Metrics, IS | |

Premiums per Member per Month [MMBE] represents the total revenues earned by the company, divided by the total number of member months.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

Definition revised March 2008

Premiums per Member per Month, Total MMBF

| | |
|------------------------|--------------------------------------|
| COA Code | MMBF |
| Eikon for Office Field | TR.PremiumsPerMbrPerMonthTotal |
| Eikon for Office Label | Premiums Per Member Per Month, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Premiums per Member per Month, Total [MMBF] represents the Company level Premiums per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned by the company, divided by the total number of member months.

Thomson Reuters collects any segmental breakout information provided by the company using: Premiums per Member per Month [MMBE]

Definition revised March 2008

Medical Costs per Member per Month MMBG

| | |
|------------------------|--------------------------------------|
| COA Code | MMBG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Medical Costs per Member per Month [MMBG] represents the total medical costs incurred by the company, divided by the total number of member months. This is also sometimes called Service Costs PMPM.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

PMPM: Per Member per Month

Definition revised March 2008

Medical Costs per Mbr. per Month, Total MMBH

| | |
|------------------------|---|
| COA Code | MMBH |
| Eikon for Office Field | TR.MedicalCostsPerMbrPerMonthTotal |
| Eikon for Office Label | Medical Costs Per Mbr. Per Month, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Medical Costs per Member per Month, Total [MMBH] represents the Company level Medical Costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total medical costs incurred by the company, divided by the total number of member months. This is also sometimes called Service Costs PMPM.

Thomson Reuters collects any segmental breakout information provided by the company using: Medical Costs per Member per Month [MMBG]

PMPM: Per Member per Month

Definition revised March 2008

SG&A Costs per Member per Month MMBK

| | |
|------------------------|--------------------------------------|
| COA Code | MMBK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

SG&A Costs per Member per Month [MMBK] represents SG&A costs incurred by the company, divided by the total number of member months.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

Definition revised March 2008

| SG&A Costs per Mbr. per Month, Total | | MMBL |
|---|--------------------------------------|-------------|
| COA Code | MMBL | |
| Eikon for Office Field | TR.SgaCostsPerMbrPerMonthTotal | |
| Eikon for Office Label | SG&A Costs Per Mbr. Per Month, Total | |
| Units | Period Header Currency, Whole Number | |
| Polarity | Negative | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Managed Care Operating Metrics, IS | |

SG&A Costs per Member per Month, Total [MMBL] represents the Company level Selling, General and Administrative costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using SG&A costs incurred by the company, divided by the total number of member months.

Thomson Reuters collects any segmental breakout information provided by the company using: SG&A Costs per Member per Month [MMBK]

Definition revised March 2008

| Medical Expense Ratio - % | | MMBO |
|----------------------------------|------------------------------------|-------------|
| COA Code | MMBO | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Percentage (%) | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Managed Care Operating Metrics, IS | |

Medical Expense Ratio - % [MMBO] represents the percentage of the premiums that are used to pay for the delivery of health care.

It is obtained using the total medical expenses incurred by the company, divided by the total revenues earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Medical Expense Ratio, Total - %

MMBP

| | |
|------------------------|------------------------------------|
| COA Code | MMBP |
| Eikon for Office Field | TR.MedicalExpenseRatioTotalPct |
| Eikon for Office Label | Medical Expense Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Medical Expense Ratio, Total - % [MMBP] represents the Company level Medical Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of the premiums that are used to pay for the delivery of health care. It is obtained using the total medical expenses incurred by the company, divided by the total revenues earned.

Thomson Reuters collects any segmental breakout information provided by the company using: Medical Expense Ratio - % [MMBO]

Definition revised March 2008

General & Administration Ratio

MMBQ

| | |
|------------------------|------------------------------------|
| COA Code | MMBQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

General & Administration Ratio - % [MMBQ] represents the percentage of total revenues that are used to administer the health plan. It is a measure of the efficiency of the company.

It is obtained using the total General and Administration costs incurred by the company, divided by the total revenues earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

General & Administration Ratio, Total - %**MMBR**

| | |
|------------------------|--|
| COA Code | MMBR |
| Eikon for Office Field | TR.GeneralAndAdministrationRatioTotalPct |
| Eikon for Office Label | General & Administration Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

General & Administration Ratio, Total - % [MMBR] represents the Company level General & Administration Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total General and Administration costs incurred by the company, divided by the total revenues earned. It shows the percentage of total revenues that are used to administer the health plan, and is a measure of the efficiency of the company.

Thomson Reuters collects any segmental breakout information provided by the company using: General & Administration Ratio - % [MMBQ]

Definition revised March 2008

Selling Costs Ratio - %**MMBZ**

| | |
|------------------------|------------------------------------|
| COA Code | MMBZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Selling Costs Ratio - % [MMBZ] represents the percentage of total revenues that are used to complete the sales of the health plan.

It is obtained using the total selling expenses incurred by the company, divided by the total premiums earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Selling Costs Ratio, Total - %**MMCA**

| | |
|------------------------|------------------------------------|
| COA Code | MMCA |
| Eikon for Office Field | TR.SellingCostsRatioTotalPct |
| Eikon for Office Label | Selling Costs Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Selling Costs Ratio, Total - % [MMCA] represents the Company level Selling Costs Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of total revenues that are used to complete the sales of the health plan. It is obtained using the total selling expenses incurred by the company, divided by the total premiums earned.

Thomson Reuters collects any segmental breakout information provided by the company using: Selling Costs Ratio - % [MMBZ]

Definition revised March 2008

Combined Ratio - %**MMCE**

| | |
|------------------------|------------------------------------|
| COA Code | MMCE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Combined Ratio - % [MMCE] represents the sum of the Loss ratio, LAE (Loss Adjustment Expenses) ratio, and Underwriting Expense and Policyholder dividends to premiums ratio. It is a measure of the efficiency of the company.

The company may report Combined Ratio under the reported GAAP and the Statutory Accounting Principle separately. Thomson Reuters collects the Combined Ratio for each type of accounting principle on separate lines using the same code [MMCE]. However, each line has a unique description of the type of Combined Ratio - %

Combined Ratio - % [MMCE] includes:

- Combined Ratio calculated under reported GAAP
- Combined Ratio calculated under Statutory Accounting Principle

Definition revised March 2008

| Combined Ratio, Total - % | MMCF |
|----------------------------------|-------------|
|----------------------------------|-------------|

| | |
|------------------------|---|
| COA Code | MMCF |
| Eikon for Office Field | TR.CombinedRatioTotalPctManagedCare |
| Eikon for Office Label | Combined Ratio, Total -% (Managed Care) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Combined Ratio, Total - % [MMCF] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is the sum of the Loss ratio, LAE (Loss Adjustment Expenses) ratio, and Underwriting Expense and Policyholder dividends to premiums ratio. It is a measure of the efficiency of the company.

Thomson Reuters collects any breakout information provided by the company using: Combined Ratio - % [MMCE]

Definition revised March 2008

Operating Metrics – REITs/Real Estate

| REITs/Real Estate | | MREI |
|--------------------------|---|-------------|
| COA Code | MREI | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | REITs/Real Estate Operating Metrics, IS | |

REITs/Real Estate [MREI] represents the REITs/Real Estate industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the REITs/Real Estate industry, reported by the company.

The REITs/Real Estate Industry consists of:

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate

The REITs/Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| FFO per Share (Basic) | | MRBE |
|------------------------------|--------------------------------------|-------------|
| COA Code | MBRE | |
| Eikon for Office Field | TR.BasicFfoPerShare | |
| Eikon for Office Label | FFO per Share (Basic) | |
| Units | Period Header Currency, Whole Number | |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

FFO per Share (Basic) [MRBE] represents Funds from Operations (FFO) divided by the basic weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

FFO per Share (Diluted)

MRBF

| | |
|------------------------|---|
| COA Code | MRBF |
| Eikon for Office Field | TR.DilutedFfoPerShare |
| Eikon for Office Label | FFO per Share (Diluted) |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

FFO per Share (Diluted) [MRBF] represents Funds from Operations (FFO) divided by the diluted weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Adjusted FFO (AFFO)

MRBG

| | |
|------------------------|--|
| COA Code | MRBG |
| Eikon for Office Field | TR.AdjFFORptd |
| Eikon for Office Label | Adjusted FFO (AFFO) |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|---|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Adjusted FFO (AFFO) [MRBG] represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2010

Adjusted FFO per Share (Basic)

MRBK

| | |
|------------------------|---|
| COA Code | MRBK |
| Eikon for Office Field | TR.BasicAdjustedFfoPerShare |
| Eikon for Office Label | Adjusted FFO per Share (Basic) |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Adjusted FFO per Share (Basic) [MRBK] represents Adjusted Funds from Operations (AFFO) divided by the basic weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Adjusted FFO per Share (Diluted)

MRBL

| | |
|------------------------|---|
| COA Code | MRBL |
| Eikon for Office Field | TR.DilutedAdjustedFfoPerShare |
| Eikon for Office Label | Adjusted FFO per Share (Diluted) |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Adjusted FFO per Share (Diluted) [MRBL] represents Adjusted Funds from Operations (AFFO) divided by the diluted weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Funds Available for Distribution (FAD)

MRBO

| | |
|------------------------|--|
| COA Code | MRBO |
| Eikon for Office Field | TR.FundsAvailableForDistribution |
| Eikon for Office Label | Funds Available for Distribution (FAD) |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Funds Available for Distribution (FAD) [MRBO] represents Funds from Operations (FFO) adjusted for non-real estate depreciation and the effect of straight-line rent, less capital investments in property.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

FFO Payout Ratio - %

MRBQ

| | |
|------------------------|---|
| COA Code | MRBQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

FFO Payout Ratio - % [MRBQ] represents the dividend payout rate from the Funds from Operations (FFO) for each share.

It is obtained using Dividends per Common share divided by Funds from Operations per share.

Definition revised March 2008

FFO Payout Ratio, Total - %**MRBR**

| | |
|------------------------|---|
| COA Code | MRBR |
| Eikon for Office Field | TR.FFOPayoutRatioTotalPct |
| Eikon for Office Label | FFO Payout Ratio, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

FFO Payout Ratio, Total - % [MRBR] represents the Company level FFO Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds from Operations (FFO) for each share. It is obtained using Dividends per Common share divided by Funds from Operations per share.

Thomson Reuters collects any segmental breakout information provided by the company using: FFO Payout Ratio - % [MRBQ]

Definition revised March 2008

FAD Payout Ratio - %**MRBZ**

| | |
|------------------------|---|
| COA Code | MRBZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

FAD Payout Ratio - % [MRBZ] represents the dividend payout rate from the Funds Available for Distribution (FAD) for each share.

It is obtained using Dividends per Common share divided by Funds Available for Distribution per share.

Definition revised March 2008

FAD Payout Ratio, Total - %**MRCA**

| | |
|------------------------|----------------------------|
| COA Code | MRCA |
| Eikon for Office Field | TR.FADPayoutRatioTotalPct |
| Eikon for Office Label | FAD Payout Ratio, Total -% |

| | |
|-------------------|---|
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

FAD Payout Ratio, Total - % [MRCA] represents the Company level FAD Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds Available for Distribution (FAD) for each share. It is obtained using Dividends per Common share divided by Funds Available for Distribution per share.

Thomson Reuters collects any segmental breakout information provided by the company using: FAD Payout Ratio - % [MRBZ]

Definition revised March 2008

Net Operating Income (NOI)

MRGE

| | |
|------------------------|--|
| COA Code | MRGE |
| Eikon for Office Field | TR.NetOperatingIncomeREITs |
| Eikon for Office Label | Net Operating Income (NOI) |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Net Operating Income (NOI) [MRGE] represents the underlying profitability of the operating properties of the REIT/Real Estate company.

Net Operating Income (NOI) [MRGE] is a non-GAAP measure that is generally equivalent to tenant revenues less labor and facility operating costs and management fees.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Fixed Charge Coverage Ratio

MRGG

| | |
|------------------------|--------------|
| COA Code | MRGG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Fixed Charge Coverage Ratio [MRGE] represents a measure of leverage of the REIT/Real Estate company. It is obtained using EBITDA divided by fixed charges.

Fixed charges generally include total interest expense, secured debt principal amortization and preferred stock dividends.

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised March 2008

Fixed Charge Coverage Ratio, Total

MRGH

| | |
|------------------------|---|
| COA Code | MRGH |
| Eikon for Office Field | TR.FixedChargeCoverageRatioTotal |
| Eikon for Office Label | Fixed Charge Coverage Ratio, Total |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Fixed Charge Coverage Ratio, Total [MRGH] represents the Company level Fixed Charge Coverage Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is a measure of leverage of the REIT/Real Estate company, and is obtained using EBITDA divided by fixed charges.

Thomson Reuters collect any segmental breakout information provided by the company using: Fixed Charge Coverage Ratio [MRGE]

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised March 2008

Average Rent per Square Meter

MRTE

| | |
|------------------------|--------------------------------------|
| COA Code | MRTE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|---|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Average Rent per Square Meter [MRTE] represents the average rent received from tenants per square meter of property controlled by the Real Estate company.

One variation of reporting unit for this item is: Average Rent per Square Foot [MRLZ]

Definition revised March 2008

Average Rent per Square Meter, Total

MRTF

| | |
|------------------------|---|
| COA Code | MRTF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Average Rent per Square Meter, Total [MRTF] represents the Company level Average Rent received from tenants per Square Meter of property, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rent per Square Meter [MRTE]

One variation of reporting unit for this item is: Average Rent per Square Foot, Total [MRMA]

Definition revised March 2008

Average Rent per Square Foot

MRLZ

| | |
|------------------------|---|
| COA Code | MRLZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Average Rent per Square Foot [MRLZ] represents the average rent received from tenants per square foot of property controlled by the Real Estate company.

One variation of reporting unit for this item is: Average Rent per Square Meter [MRTE]

Definition revised March 2008

Average Rent per Square Foot, Total

MRMA

| | |
|------------------------|---|
| COA Code | MRMA |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Average Rent per Square Foot, Total [MRMA] represents Company level Average Rent received from tenants per Square Foot of property, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rent per Square Foot [MRLZ]

One variation of reporting unit for this item is: Average Rent per Square Meter, Total [MRTF]

Definition revised March 2008

Average Rent per Square Meter

SRTE

| | |
|------------------------|---|
| COA Code | SRTE |
| Eikon for Office Field | TR.AvgRentPerSquareMeter |
| Eikon for Office Label | Average Rent per Square Meter |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Average Rent per Square Meter [SRTE] represents the total average rent received from tenants, per square meter of property controlled by the Real Estate company.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rent per Square Meter, Total [MRTF]
- Average Rent per Square Foot, Total [MRMA], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Rent per Square Meter [SRTE] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Rent for the reported unit

Definition revised March 2008

Rent Growth (Sequential) - %

MRTG

| | |
|------------------------|---|
| COA Code | MRTG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Rent Growth (Sequential) - % [MRTG] represents the percentage increase in rental rates from the previous period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Rent Growth (Sequential), Total - %

MRTH

| | |
|------------------------|---|
| COA Code | MRTH |
| Eikon for Office Field | TR.RentGrowthSequentialTotalPct |
| Eikon for Office Label | Rent Growth (Sequential), Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, IS |

Rent Growth (Sequential), Total - % [MRTH] represents the Company level sequential Rent Growth percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage increase in rental rates from the previous period.

Thomson Reuters collects any segmental breakout information provided by the company using: Rent Growth - % [MRTG]. This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Operating Metrics – Restaurants

| Restaurants | | MREN |
|------------------------|-----------------------------------|-------------|
| COA Code | MREN | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Restaurants Operating Metrics, IS | |

Restaurants [MREN] represents the Restaurants industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Comp. Store Sales Growth, Restaurants - % | | MRVE |
|--|-----------------------------------|-------------|
| COA Code | MRVE | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Percentage (%) | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Restaurants Operating Metrics, IS | |

Comparable Store Sales Growth, Restaurants - % [MRVE] represents the period over period percentage change in total sales of the restaurants that are in operation in both periods.

Comparable Store Sales are sales dollars generated by those restaurants that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking restaurant closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Comp. Store Sales Growth, Restaurants, Total-%

MRVD

| | |
|------------------------|---|
| COA Code | MRVD |
| Eikon for Office Field | TR.CompStoreSalesRstrntsTotalPct |
| Eikon for Office Label | Comparable Store Sales, Restaurants., Total - % |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Comparable Store Sales Growth, Restaurants, Total - % [MRVD] represents the Company level Growth in Comparable Store Sales, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of the restaurants that are in operation in for both periods.

Thomson Reuters collects any segmental breakout information provided by the company using: Comparable Store Sales Growth - % [MRVE]

Definition revised March 2008

Comp. Store Sales, Restaurants (Value)

MRVF

| | |
|------------------------|--|
| COA Code | MRVF |
| Eikon for Office Field | TR.CompStoreSalesRestaurants |
| Eikon for Office Label | Comparable Store Sales, Restaurants (Value) |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Comp. Store Sales, Restaurants (Value) [MRVF] represents the total sales generated by all restaurants in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those restaurants that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking restaurant closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised October 2007

Operating Margin - %

MRVG

| | |
|------------------------|-----------------------------------|
| COA Code | MRVG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Operating Margin - % [MRVG] represents the restaurant-level operating margin. It is obtained using operating income divided by sales, excluding corporate and related expenses.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Operating Margin, Total - %

MRVH

| | |
|------------------------|-----------------------------------|
| COA Code | MRVH |
| Eikon for Office Field | TR.OperatingMarginTotalPct |
| Eikon for Office Label | Operating Margin, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Operating Margin, Total - % [MRVH] represents the Company level Operating Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information for different restaurants provided by the company using: Operating Margin - % [MRVG]

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Avg. Value per Transaction**MRVK**

| | |
|------------------------|--------------------------------------|
| COA Code | MRVK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Average Value per Transaction [MRVK] represents the average customer check or bill per transaction during the period. This is a measurement of the average revenue earned for every customer transaction.

It is obtained using the total revenues earned from customer checks, divided by the total number of transactions during the period.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Avg. Value per Transaction, Total**MRVL**

| | |
|------------------------|--------------------------------------|
| COA Code | MRVL |
| Eikon for Office Field | TR.AvgValuePerTransactionTotal |
| Eikon for Office Label | Average Value per Transaction, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Average Value per Transaction, Total [MRVL] represents the Company level Average customer check or bill per transaction during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from customer checks, divided by the total number of transactions during the period. This is a measurement of the average revenue earned for every customer transaction.

Thomson Reuters collects any segmental breakout information for the different restaurants provided by the company using: Average Value per Transaction [MRVK]

Definition revised March 2008

Growth in Avg. Value per Transaction**MRVO**

| | |
|------------------------|-----------------------------------|
| COA Code | MRVO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Growth in Average Value per Transaction - % [MRVO] represents the period over period percentage change in average customer check or bill per transaction.

Average customer check represents the average revenue earned for every customer transaction during the period.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Growth in Avg. Value per Transaction, Total - %**MRVP**

| | |
|------------------------|---|
| COA Code | MRVP |
| Eikon for Office Field | TR.GrowthAvgValuePerTranTotalPct |
| Eikon for Office Label | Growth in Average Value per Tran., Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Growth in Average Value per Transaction, Total - % [MRVP] represents the Company level Growth in Average Value per Transaction for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in average customer check or bill per transaction.

Thomson Reuters collects any segmental breakout information for different restaurants provided by the company using: Growth in Average Value per Transaction - % [MRVO]

Definition revised March 2008

Growth in Guest Counts - %**MRVQ**

| | |
|----------|------|
| COA Code | MRVQ |
|----------|------|

| | |
|------------------------|-----------------------------------|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Growth in Guest Counts - % [MRVQ] represents the period over period percentage change in the total number of guest or customer visits to the restaurants.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Growth in Guest Counts, Total - %

MRVR

| | |
|------------------------|-----------------------------------|
| COA Code | MRVR |
| Eikon for Office Field | TR.GrowthGuestCountsTotalPct |
| Eikon for Office Label | Growth in Guest Counts, Total - % |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Growth in Guest Counts, Total - % [MRVR] represents Company level Growth in Guest Counts for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in the total number of guest or customer visits to the restaurants.

Thomson Reuters collect any segmental breakout information provided by the company using: Growth in Guest Counts - % [MRVQ]

Definition revised March 2008

Wtd. Avg. Weekly Sales per Restaurant

MRVZ

| | |
|------------------------|--------------------------------------|
| COA Code | MRVZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |

| | |
|-------------------|-----------------------------------|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Weighted Average Weekly Sales per Restaurant [MRVZ] represents the weighted average weekly sales per restaurant during the period.

One method of calculating Weighted Average Weekly Sales per Restaurant [MRVZ] is to use the total restaurant sales for the period, divided by the total number of days all restaurants were open for the period to obtain a daily sales average; then multiply the daily sales average by seven to obtain the weekly average sales.

Definition revised March 2008

Wtd. Avg. Wkly Sales per Rstrnt, Total

MRWA

| | |
|------------------------|---|
| COA Code | MRWA |
| Eikon for Office Field | TR.WtdAvgWklySalesPerRstrntTotal |
| Eikon for Office Label | Weighted Average Weekly Sales per Restaurant, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Weighted Average Weekly Sales per Restaurant, Total [MRWA] represents the Company level Weighted Average Weekly Sales per Restaurant during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Weighted Average Weekly Sales per Restaurant [MRVZ]

Definition revised March 2008

Operating Metrics – Retail

| Retail | MRET |
|------------------------|------------------------------|
| COA Code | MRET |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Retail [MRET] represents the Retail industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchen-wares, house-wares, garden centers, toys, sporting equipment and other focused retail operations
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores

The Retail Industry excludes:

- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Comp. Store Sales Growth, Retail- % | MTBE |
|--|-------------|
|--|-------------|

| | |
|------------------------|------------------------------|
| COA Code | MTBE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Comparable Store Sales Growth, Retail - % [MTBE] represents the period over period percentage change in total sales of stores in operation in both periods.

Comparable Store Sales are sales dollars generated by those stores that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking store closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

| Comp. Store Sales Growth,Retail, Total- % | MTBD |
|--|-------------|
|--|-------------|

| | |
|------------------------|---|
| COA Code | MTBD |
| Eikon for Office Field | TR.ComparStoreSalesRetailTotalPct |
| Eikon for Office Label | Comparable Store Sales, Retail, Total - % |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Comparable Store Sales Growth, Retail, Total - % [MTBD] represents the Company level Growth in Comparable Store Sales for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of stores in operation in both periods.

Thomson Reuters collects any segmental breakout information for the different retail stores provided by the company using: Comparable Store Sales Growth - % [MTBE]

Definition revised March 2008

Comparable Store Sales, Retail (Value) MTBF

| | |
|------------------------|--|
| COA Code | MTBF |
| Eikon for Office Field | TR.ComparStoreSalesRetail |
| Eikon for Office Label | Comparable Store Sales, Retail (Value) |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Comparable Store Sales, Retail (Value) [MTBF] represents the total sales generated by all stores in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those stores that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking store closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Traffic (Number of Customer Visits) MTBG

| | |
|------------------------|-------------------------------------|
| COA Code | MTBG |
| Eikon for Office Field | TR.NumCustomerVisits |
| Eikon for Office Label | Traffic (Number of Customer Visits) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Traffic (Number of Customer Visits) [MTBG] represents the total number of customer visits to all of the company's stores during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Merchandise Margins - %**MTBK**

| | |
|------------------------|------------------------------|
| COA Code | MTBK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Merchandise Margins - % [MTBK] represents the percentage profit margin on product sales achieved during the period. It is generally the same as gross profit margin %, but some companies call this merchandise margin.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Merchandise Margins, Total - %**MTBL**

| | |
|------------------------|-------------------------------|
| COA Code | MTBL |
| Eikon for Office Field | TR.MerchandiseMarginsTotalPct |
| Eikon for Office Label | Merchandise Margins, Total -% |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Merchandise Margins, Total - % [MTBL] represents the Company level Merchandise Margins, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage profit margin on product sales achieved during the period. It is generally the same as gross profit margin %, but some companies call this merchandise margin.

Thomson Reuters collects any segmental breakout information for the different retail stores provided by the company using: Merchandise Margins - % [MTBK]

Definition revised March 2008

Average Sales per Store**MTDO**

| | |
|------------------------|------|
| COA Code | MTDO |
| Eikon for Office Field | n/a |

| | |
|------------------------|--------------------------------------|
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Sales per Store [MTDO] represents the average sales per store during the period.

It is obtained using the total revenues earned from store sales, divided by the total number of stores during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Average Sales per Store, Total

MTDP

| | |
|------------------------|--------------------------------------|
| COA Code | MTDP |
| Eikon for Office Field | TR.AvgSalesPerStoreTotal |
| Eikon for Office Label | Average Sales per Store, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Sales per Store, Total [MTDP] represents the Company level Average Sales per Store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from store sales, divided by the total number of stores during the period.

Thomson Reuters collect any segmental breakout information for the different retail stores provided by the company using: Average Sales per Store [MTDO]

Definition revised March 2008

Average Sales per Square Meter

MTDZ

| | |
|------------------------|--------------------------------------|
| COA Code | MTDZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |

| | |
|-------------------|------------------------------|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Sales per Square Meter [MTDZ] represents the average sales-per-square meter of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

One variation of reporting unit for this item is: Average Sales per Square Foot [MTDQ]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Average Sales per Square Meter, Total

MTEA

| | |
|------------------------|--------------------------------------|
| COA Code | MTEA |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Sales per Square Meter, Total [MTEA] represents the Company level Average Sales-per-square meter of retail space, as reported by the company.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Sales per Square Meter [MTDZ]

One variation of reporting unit for this item is: Average Sales per Square Foot, Total [MTDR]

Definition revised March 2008

Average Sales per Square Foot

MTDQ

| | |
|------------------------|--------------------------------------|
| COA Code | MTDQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |

| | |
|-------------------|------------------------------|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Sales per Square Meter [MTDQ] represents the average sales-per-foot of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square feet) during the period.

One variation of reporting unit for this item is: Average Sales per Square Meter [MTDZ]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Average Sales per Square Foot, Total

MTDR

| | |
|------------------------|--------------------------------------|
| COA Code | MTDR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Sales per Square Meter, Total [MTDR] represents the Company level Average sales-per-foot of retail space, as reported by the company.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square feet) during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Sales per Square Foot [MTDQ]

One variation of reporting unit for this item is: Average Sales per Square Meter, Total [MTEA]

Definition revised March 2008

Average Sales per Square Meter

STDZ

| | |
|------------------------|--------------------------------------|
| COA Code | STDZ |
| Eikon for Office Field | TR.AvgSalesPerSquareMeter |
| Eikon for Office Label | Average Sales per Square Meter |
| Units | Period Header Currency, Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Average Sales per Square Meter [STDZ] captures the total average sales-per-square meter of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Sales per Square Meter, Total [MTEA]
- Average Sales per Square Foot, Total [MTDR], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Sales per Square Meter [STDZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Sales for the reported unit

Definition revised March 2008

Average Rental Exp. per Sq. Meter

MTFG

COA Code MTFG

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Whole Number

Polarity Negative

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Average Rental Expense per Square Meter [MTFG] represents the average rental expense-per-square meter of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

One variation of reporting unit for this item is: Average Rental Expense per Square Foot [MTFE]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Avg. Rental Exp. per Square Meter, Total

MTFH

COA Code MTFH

Eikon for Office Field n/a

| | |
|------------------------|--------------------------------------|
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Rental Expense per Square Meter, Total [MTFH] represents the Company level Average Rental Expense-per-square meter of retail space, as reported by the company.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rental Expense per Square Meter [MTFG]

One variation of reporting unit for this item is: Average Rental Expense per Square Foot, Total [MTFF]

Definition revised March 2008

Average Rental Exp. per Square Foot

MTFE

| | |
|------------------------|--------------------------------------|
| COA Code | MTFE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Rental Expense per Square Foot [MTFE] represents the average rental expense-per-square foot of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square feet) during the period.

One variation of reporting unit for this item is: Average Rental Expense per Square Meter [MTFG]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Avg. Rental Exp. per Square Foot, Total

MTFF

| | |
|------------------------|------|
| COA Code | MTFF |
| Eikon for Office Field | n/a |

| | |
|------------------------|--------------------------------------|
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Rental Expense per Square Foot, Total [MTFF] represents the Company level Average Rental Expense-per-square foot of retail space, as reported by the company.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square feet) during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rental Expense per Square Foot [MTFE]

One variation of reporting unit for this item is: Average Rental Expense per Square Meter, Total [MTFH]

Definition revised March 2008

Average Rental Exp. per Square Meter

STFG

| | |
|------------------------|---|
| COA Code | STFG |
| Eikon for Office Field | TR.AvgRentalExpensePerSquareMeter |
| Eikon for Office Label | Average Rental Expense per Square Meter |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Rental Expense per Square Meter [STFG] captures the total average rental expense-per-square meter of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rental Expense per Square Meter, Total [MTFH]
- Average Rental Expense per Square Foot, Total [MTFF], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Rental Expense per Square Meter [STFG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Rental Expense for the reported unit

Definition revised March 2008

Average Rental Expense per Store**MTFK**

| | |
|------------------------|--------------------------------------|
| COA Code | MTFK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Rental Expense per Store [MTFK] represents the average rental expense incurred per store during the period.

It is obtained using the total rental expenses incurred for store operations, divided by the total number of stores during the period.

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Average Rental Expense per Store, Total**MTFL**

| | |
|------------------------|---|
| COA Code | MTFL |
| Eikon for Office Field | TR.AvgRentalExpensePerStoreTotal |
| Eikon for Office Label | Average Rental Expense per Store, Total |
| Units | Period Header Currency, Whole Number |
| Polarity | Negative |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Rental Expense per Store, Total [MTFL] represents the Company level Average Rental Expense incurred per store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total rental expenses incurred for store operations, divided by the total number of stores during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rental Expense per Store [MTFK]

Definition revised March 2008

Retail Sales**MTFQ**

| | |
|------------------------|--|
| COA Code | MTFQ |
| Eikon for Office Field | TR.RetailSalesRptd |
| Eikon for Office Label | Retail Sales |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Retail Sales [MTFQ] represents the total value of sales at retail locations (physical stores) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Catalog Sales**MTHE**

| | |
|------------------------|--|
| COA Code | MTHE |
| Eikon for Office Field | TR.CatalogSales |
| Eikon for Office Label | Catalog Sales |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Catalog Sales [MTHE] represents the total value of sales revenues earned by the company through catalogs (mail order) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Online Sales**MTHG**

| | |
|------------------------|--|
| COA Code | MTHG |
| Eikon for Office Field | TR.OnlineSales |
| Eikon for Office Label | Online Sales |
| Units | Period Header Currency, Following Period Header Unit |

| | |
|-------------------|------------------------------|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Online Sales [MTHG] represents the total value of sales generated over the Internet during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Definitions: Balance Sheet

Assets

| Cash | ACSH |
|------------------------|--------------------------------|
| COA Code | ACSH |
| Eikon for Office Field | TR.Cash |
| Eikon for Office Label | Cash |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Asset |

Cash [ACSH] represents cash on hand, balances on demand deposits, and near-term savings and time deposits. These should be readily available for use and must be free from any contractual restrictions that limit their use in satisfying debts and other operational cash needs. When cash includes short-term investments and deposits, it is classified as Cash and Equivalents [ACAE] rather than as Cash [ACSH].

Cash [ACSH] includes:

- Cash in transit
- Cash in banks
- Petty cash

Cash [ACSH] excludes:

- Due from banks (classified as Cash & Due From Banks [ACDB])
- Time deposits in banks (due within 90 days) (classified as Cash & Equivalents [ACAE])
- Restricted cash (classified depending on the type of restrictions) (classified as Restricted Cash – Current [ARCA] if it is not available for immediate use and due within one year, classified as Restricted Cash – Long-Term [ARCL] if it is not available for immediate use and due beyond one year)
- Cash in trust ("trust" is treated the same way as "restriction")
- Short-term paper and CD's, when maturity is less than 3 months (classified as Cash & Cash Equivalents [ACAE])
- Money market funds (classified as Cash & Cash Equivalents [ACAE])
- Short-term paper and CD's, when maturity is 3 to 12 months (classified as Short-Term Investments [ASTI])
- Travel advances (classified as Receivables – Other [AORC])

Definition revised June 2003

Cash and Equivalents**ACAE**

| | |
|------------------------|--------------------------------------|
| COA Code | ACAE |
| Eikon for Office Field | TR.CashandEquivalents |
| Eikon for Office Label | Cash and Equivalents |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Asset |

Cash and Equivalents [ACAE] represents short-term, highly liquid investments that are both readily convertible to known amounts of cash and so close to their maturity that they present insignificant risk of changes in interest rates. Only investments with original maturities of three months or less qualify under these definitions. When cash is delineated separately it is classified as Cash [ACSH], rather than as Cash and Equivalents [ACAE].

Cash and Equivalents [ACAE] includes:

- Deposits with financial service companies other than commercial banks
- Short-term paper and CD's (maturity less than 3 months)
- Money market funds
- Cash, when combined with highly liquid investments

Cash and Equivalents [ACAE] excludes:

- Cash, when listed separately on the balance sheet (classified as Cash [ACSH])
- Petty cash (classified as Cash [ACSH])
- Receivables from sales (classified as Accounts Receivable – Trade, Gross [AARG] or as Receivables – Other [AORC])
- Receivables on long-term construction in progress (classified as Accounts Receivable -Trade, Gross [AARG])
- Restricted Cash - [ARCA]
- Travel advances (classified as Receivables – Other [AORC])

Definition revised June 2003

Short-Term Investments**ASTI**

| | |
|------------------------|-------------------------|
| COA Code | ASTI |
| Eikon for Office Field | TR.ShortTermInvestments |
| Eikon for Office Label | Short Term Investments |

| | |
|-------------------|---------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Short-Term Investments [ASTI] consists of any investments in debt and equity securities with maturity of one year or less. The "short-term" nature depends on actual maturity of one year from the balance sheet date rather than on the original maturity of a specific investment. When a company reports its assets without segregation between current and non-current, all investments are classified as Long-Term Investments - Other [ALTI].

Short-Term Investments [ASTI] includes:

- Short-term loans
- Certificates of deposits (with maturity of 3 to 12 months)
- Short-term paper (with maturity of 3 to 12 months)
- Financial Derivatives in Financial Companies
- Trading account securities in investment services and miscellaneous financial services

Short-Term Investments [ASTI] excludes:

- Cash and cash deposits in banks (classified as Cash [ACSH])
- Investment in securities of related companies such as affiliates, unconsolidated subsidiaries, joint ventures, or limited partnerships (classified as Other Current Assets [AOCA])
- Investment assets other than trading account assets in investment services and miscellaneous financial service companies when assets are not delineated between current and non-current (classified as Long-Term Investments – Other [ALTI])
- Land for resale in construction and real estate companies (classified as Inventories – Finished Goods [AIFG])
- Restricted cash/investments as a part of current assets (classified as Restricted Cash – Current [ARCA])
- Receivables from sale-type leases (classified as Accounts Receivable – Trade, Gross [AARG])
- Money market funds (classified as Cash & Cash Equivalents [ACAE])

Definition revised May 2005

Cash and Short-Term Investments

SCSI

| | |
|------------------------|---------------------------------|
| COA Code | SCSI |
| Eikon for Office Field | TR.CashAndSTInvestments |
| Eikon for Office Label | Cash and Short Term Investments |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|---------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Cash and Short-Term Investments [SCSI] is the sum of:

- Cash [ACSH]
- Cash & Equivalents [ACAE]
- Short-Term Investments [ASTI]

Definition revised June 2003

Accounts Receivable – Trade, Gross

AARG

| | |
|------------------------|------------------------------------|
| COA Code | AARG |
| Eikon for Office Field | TR.AcctsReceivTradeGross |
| Eikon for Office Label | Accounts Receivable - Trade, Gross |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Accounts Receivable – Trade, Gross [AARG] represents receivables from sales of trading assets (such as inventories) or from services provided. Trade accounts receivable are restricted to "current" assets, where "current" is defined as one year or one operating cycle of the company, whichever is longer. This information is classified as Accounts Receivable – Trade, Gross [AARG] only when it is presented as such on the company's balance sheet or in its notes.

When sales receipts are exchanged with a promissory note, such notes are treated as Notes Receivable – Short-Term [ASTR]. However, when such delineation between accounts receivable and notes receivable is not clear, notes receivable are classified as Accounts Receivable [AARG].

Receivables from the sale of merchandise or services provided to affiliates or other related companies are treated as "trade" receivables and included in Accounts Receivable – Trade, Gross [AARG].

Some companies report their trade accounts receivable, net of provision for doubtful accounts, and also provide the doubtful account value on the balance sheet. When this occurs, Thomson Reuters calculates an Account Receivable – Trade, Gross [AARG] value and enter the value for Provision for Doubtful Accounts [APDA] on the balance sheet. When a company does not delineate between notes receivable and accounts receivable, and the information is provided in one line as notes and accounts receivable, Thomson Reuters classifies the figure as Accounts Receivable – Trade, Net [AACR].

Accounts Receivable – Trade, Gross [AARG] includes:

- Factored receivables (with recourse)
- Finance/interest receivables in non-banking financial service companies
- Franchise/license fees receivable in technology companies

- Royalties receivable
- Current portion of long-term receivable (trade)
- Unbilled Receivables (for Industrial companies, if reported under Receivables or as a separate line item)

Accounts Receivable – Trade, Gross [AARG] excludes:

- Trade accounts receivable, net of provision for doubtful accounts (classified as Accounts Receivable – Trade, Net [AACR])
- Unbilled utility revenue (classified as Unbilled Utility Revenues [AUUR] for Utility companies)
- Finance/interest receivable in industries other than non-banking financial services (classified as Notes Receivable – Short-Term [ASTR])
- Taxes recoverable (classified as Receivables – Other [AORC])
- Receivables from individuals other than customers, such as employees, directors, officers (classified as Receivables – Other [AORC])
- Loans (receivable) to customers in non-banking financial service companies (loans as well as provisions for loan losses are classified as Notes Receivable – Short-Term [ASTR])
- (Short-term) Loans to employees, officers, directors, affiliates in industries other than non-banking financial service companies (classified as Receivables – Other [AORC])
- (Short-term) Loans to third parties (classified as Short Term Investments [ASTI])

Definition revised July 2013

Provision for Doubtful Accounts

APDA

| | |
|------------------------|---------------------------------|
| COA Code | APDA |
| Eikon for Office Field | TR.ProvsnForDoubtfulAccts |
| Eikon for Office Label | Provision for Doubtful Accounts |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Provision for Doubtful Accounts [APDA] represents provisions established for doubtful accounts receivable. Provision for doubtful accounts is usually established on the basis of maturities of receivables and the company's experience on collecting such receivables.

Since this is an asset account, Provision for Doubtful Accounts [APDA] is established as a contra account to receivables and expressed in a negative figure.

Provision for Doubtful Accounts [APDA] includes:

- Provision for the current portion of long-term receivables (other than trade receivables)

Provision for Doubtful Accounts [APDA] excludes:

- Provision for notes receivable (classified as Notes Receivable – Short-Term [ASTR])

- Provision for receivables other than trade receivables (classified as Receivables – Other [AORC])
- Provision for unbilled utility revenues (classified as Unbilled Utility Revenue [AUUR])
- Provision for receivables other than those included in Accounts Receivable – Trade, Gross [AARG])
- Provision for loans in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])

Definition revised June 2003

Accounts Receivable – Trade, Net

AACR

| | |
|------------------------|----------------------------------|
| COA Code | AACR |
| Eikon for Office Field | TR.AcctsReceivTradeNet |
| Eikon for Office Label | Accounts Receivable - Trade, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Accounts Receivable – Trade, Net [AACR] represents claims held against customers for goods sold or services rendered as part of normal business operations.

Value in Accounts Receivable – Trade, Net [AACR] is normally Accounts Receivable – Trade, Gross [AARG] reduced by Provision for Doubtful Accounts [APDA]. However, when the receivables are reported net of provision for doubtful accounts, Accounts Receivable – Trade, Net [AACR] is used, instead of Gross [AARG] and Provision [APDA].

When a company's balance sheet does not delineate between current and non-current notes receivables, all are classified as Notes Receivable – Long Term [ALTR].

Accounts Receivable – Trade, Net [AACR] includes:

- Rent receivable in real estate operations companies
- Advisory fees receivable in investment service companies
- Accounts receivable from unconsolidated subsidiaries, joint ventures, and limited partners
- Interest receivables in non-banking financial service companies
- Royalty/franchise fees receivable in franchising businesses
- Accrued main business revenue (as long as a company is entitled to bill it by the passage of time or upon usage)
- Receivable from related/due from related parties (when reported as part of Trade Account Receivable)
- Receivable from affiliate/due from affiliates (when reported as part of Trade Account Receivable)
- Receivable from associate/due from associates (when reported as part of Trade Account Receivable)
- Unbilled receivables (for Industrial companies, if reported under Receivables or as a separate line item)

Accounts Receivable – Trade, Net [AACR] excludes:

- Receivables from employees, officers, directors (classified as Receivables – Other [AORC])
- Taxes receivable (classified as Receivables – Other [AORC])
- Receivable from related/due from related parties (when reported outside of Trade Account Receivable) [AORC]
- Receivable from affiliate/due from affiliates (when reported outside of Trade Account Receivable) [AORC]
- Receivable from associate/due from associates (when reported outside of Trade Account Receivable) [AORC]
- Any receivable that is not considered a “trade” receivable
- Loans (receivable) (net of provision for loan losses) in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])
- Receivables from stockholders (classified as Receivables – Other [AORC])
- Unbilled utility revenue (classified as Unbilled Utility Revenues [AUUR] for Utility companies)

Definition revised August 2013

Notes Receivable – Short-Term

ASTR

| | |
|------------------------|-------------------------------|
| COA Code | ASTR |
| Eikon for Office Field | TR.STNotesReceivable |
| Eikon for Office Label | Notes Receivable - Short Term |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Notes Receivable – Short-Term [ASTR] represents promissory notes received in exchange for goods sold or services rendered by a company to customers in the normal course of business.

Receivables from customers qualify as “current” as long as their maturities are within one year or one operating cycle, whichever is longer. This implies that there are no non-current trade notes receivable. When a non-differentiated balance sheet is utilized, receivables are classified as Notes Receivable – Long Term [ALTR].

Notes Receivable – Short-Term [ASTR] includes:

- Loans to customers (gross or net of provision for loan losses) in non-banking financial service companies
- Provision for loan losses on loans to customers in non-banking financial service companies (reported as a negative figure)
- Finance leases in real estate operations companies

- Current portion of long-term notes receivable
- Commercial paper discounted as investments in non-banking financial service companies

Notes Receivable – Short-Term [ASTR] excludes:

- Notes receivables from shareholders, employees, officers, or directors (classified as Receivables – Other [AORC])
- Any notes receivable that are not originated from products sold or services rendered (classified as Receivables – Other [AORC])

Definition revised June 2003

Receivables – Other

AORC

| | |
|------------------------|--------------------------------|
| COA Code | AORC |
| Eikon for Office Field | TR.ReceivablesOther |
| Eikon for Office Label | Receivables - Other |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Asset |

Receivables – Other [AORC] represents a company's receivables that are from activities other than trading (sale of products or services rendered). Non-trading receivables may include both current and non-current receivables; the current portion is classified Receivables – other [AORC].

Receivables – Other [AORC] includes:

- Receivables from/due from employees, officers, directors, or shareholders
- Receivable from related/due from related parties (when reported outside of Trade Account Receivable)
- Receivable from affiliate/due from affiliates (when reported outside of Trade Account Receivable)
- Receivable from associate/due from associates (when reported outside of Trade Account Receivable)
- Loans to employees, officers, directors, or shareholders
- Taxes receivable
- (Accrued) Interest/dividends receivable in companies other than non-banking financial service companies

Receivables – Other [AORC] excludes:

- Loans receivable in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])
- Short-term loans (to a third party) (classified as Short-Term Investments [ASTI])
- Excess billing (classified as a negative figure as part of Inventories – Work-in-Progress [AIWP])

- Receivable from related/due from related parties (when reported as part of Trade Account Receivable) [AARG or AACR]
- Receivable from affiliate/due from affiliates (when reported as part of Trade Account Receivable) [AARG or AACR]
- Receivable from associate/due from associates (when reported as part of Trade Account Receivable) [AARG or AACR]
- Unbilled revenue receivables in utility companies (classified as Unbilled Utility Revenue [AUUR])
- Unbilled receivables reported outside Trade Receivables and in industries other than utility (classified as Inventories – Finished Goods [AIFG])
- Service contracts receivable (classified either as Accounts Receivable – Trade, Gross [ASRG] or as Accounts Receivable – Trade, Net [AACR])
- Credit card receivables (commonly in retail companies) (classified either as Accounts Receivable – Trade, Gross [ASRG] or as Accounts Receivable – Trade, Net [AACR])
- Receivables from agents, policyholders, or reinsurers in insurance companies (classified as Insurance Receivables [APRE])

Definition revised August 2013

Total Receivables, Net

ATRC

| | |
|------------------------|--------------------------------|
| COA Code | ATRC |
| Eikon for Office Field | TR.TotalReceivablesNet |
| Eikon for Office Label | Total Receivables, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Asset |

Total Receivables, Net [ATRC] normally represents the sum of:

- Accounts Receivable – Trade, Net [AACR]
- Notes Receivable – Short-Term [ASTR]
- Receivables – Other [AORC]

However, if a company reports its receivables without any of the above details, the reported receivables are classified as Total Receivables, Net [ATRC].

Definition revised June 2003

Inventories – Finished Goods

AIFG

| | |
|------------------------|---------------------------|
| COA Code | AIFG |
| Eikon for Office Field | TR.InventoriesFinishedGds |

Eikon for Office Label Inventories - Finished Goods

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial

Data Type Asset

Inventories – Finished Goods [AIFG] represents inventories of unsold finished goods on hand. These goods may have been produced internally or purchased for resale.

When there is no specific segregation of inventories among finished goods, work-in-progress, and raw materials, Thomson Reuters classifies it as Total Inventory [AITL].

Inventories – Finished Goods [AIFG] includes:

- Merchandise in transit
- Any item that is available for sale
- Iron ore in metal mining companies
- Coal in coal mining companies
- Gold bullion in gold mining companies
- Oil extracted in oil and gas exploration companies
- Unbilled revenue (services rendered) in companies other than utility companies

Inventories – Finished Goods [AIFG] excludes:

- Items that are purchased for own use (classified as Property, Plant and Equipment, Total – Net [APPN])
- Natural gas in storage for gas utility companies (classified as Gas in Storage – Inventory [AGIS])
- Unbilled receivables reported under Trade Receivables (classified as Accounts Receivable, Net [AARG] or Accounts Receivable, Gross [AARG])

Definition revised June 2011

Inventories – Work-in-Progress

AIWP

COA Code AIWP

Eikon for Office Field TR.InventoriesWorkInProg

Eikon for Office Label Inventories - Work In Progress

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial

Data Type Asset

Inventories – Work-in-Progress [AIWP] represents inventories of goods in the manufacturing process. When the Percentage of Completion Method is used for long-term projects for construction contractors, the portion completed, but not yet billed to customers, may be treated as work-in-progress. At the same time, excess billing beyond completion is classified as a reduction of Inventories – Work-in-Progress [AIWP] although some companies report the excess billing as a current liability (classified as Other Current Liabilities [LOCL]).

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Thomson Reuters classifies it as Total Inventory [AITL].

Inventories – Work-in-Progress [AIWP] includes:

- Long-term contracts completed but not yet billed (according to the Percentage of Completion Method)
- Excess billing over completed portion in long-term contracts (as a negative to WIP)

Inventories – Work-in-Progress [AIWP] excludes:

- Goods-in-transit (classified either as Inventories – Finished Goods [AIFG] or Inventories – Raw Materials [AIRM], depending upon the nature of business, if not specified)
- Construction in progress of fixed assets for own use (classified as Construction-in-Progress – Gross [ACPC])

Definition revised June 2003

Inventories – Raw Materials

AIRM

| | |
|------------------------|-----------------------------|
| COA Code | AIRM |
| Eikon for Office Field | TR.InventoriesRawMats |
| Eikon for Office Label | Inventories - Raw Materials |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Inventories – Raw Materials [AIRM] represents raw materials acquired, but not yet used. It may also include raw materials in transit. However, Inventories – Raw Materials [AIRM] is limited to materials that are used for manufacturing of finished goods that are eventually sold to customers. Raw materials and supplies for internal consumption are not included in Inventories – Raw Materials [AIRM].

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Thomson Reuters classifies it as Total Inventory [AITL].

Inventories – Raw Materials [AIRM] includes:

- Leaf tobacco in tobacco companies
- Spare parts/supplies/materials used for manufacturing products for sale
- Coffee beans in the food processing industry
- Timber already cut in the forestry and wood products industry

- Crude oil extracted in the oil and gas industry

Inventories – Raw Materials [AIRM] excludes:

- Fuel (coal, oil and gas) in electric utility companies (classified as Fuel – Inventory [AFUL])
- Supplies/materials/parts for own use (such as supplies for plant and equipment) (classified as Other Property/Plant/Equipment – Gross [AOPC] when reported as a part of fixed assets or other Current Assets [AOCA] when reported as current assets, but not as inventory)
- Supplies for equipment in cable and broadcasting companies (classified as Other Property/Plant/Equipment – Gross [AOPC] when reported as a part of fixed assets; or Other Current Assets [AOCA] when reported as current assets, but not as inventory)
- Biological Assets (Livestock, trees, plants, bushes, vines)

Definition revised August 2011

Inventories – Other

AIOT

| | |
|------------------------|---------------------|
| COA Code | AIOT |
| Eikon for Office Field | TR.InventoriesOther |
| Eikon for Office Label | Inventories - Other |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Inventories – Other [AIOT] represents inventories not classified as:

- Inventories – Finished Goods [AIFG]
- Inventories – Work-in-Progress [AIWP]
- Inventories – Raw Materials [AIRM] (for manufacturing companies)

Inventories – Other [AIOT] includes:

- Prepayment for inventory to be purchased
- Obsolescence/allowances/provision for devaluation of inventory (as a negative value)
- Biological Assets

Inventories – Other [AIOT] excludes:

- Prepayments for those other than purchase of inventories (classified as Prepaid Expenses [APPY])
- LIFO Reserve (classified as LIFO Reserve [AILR])
- Gas in storage for gas utility companies (classified as Gas in Storage – Inventory [AGIS])
- Fuel in storage for electric utility companies (Fuel – Inventory [AFUL])

Definition revised August 2011

LIFO Reserve**AILR**

| | |
|------------------------|---------------------|
| COA Code | AILR |
| Eikon for Office Field | TR.LifoReserve |
| Eikon for Office Label | LIFO Reserve |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

LIFO Reserve [AILR] represents the difference between inventories computed under the FIFO (First In, First Out) and LIFO (Last In, First Out) methods.

When LIFO is used for financial reporting purposes, the same method is required to be used for tax reporting purposes.

LIFO Reserve [AILR] excludes:

- Provision/allowances for inventory (reported as a negative value) (classified as Inventories – Other [AIOT])

Definition revised June 2003

Gas in Storage – Inventory**AGIS**

| | |
|------------------------|----------------------------|
| COA Code | AGIS |
| Eikon for Office Field | TR.GasInStorageInventory |
| Eikon for Office Label | Gas in Storage - Inventory |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Gas in Storage – Inventory [AGIS] represents gas in storage as inventory for gas utility companies. Gas in storage may also include gas in transit, when gas is transported either through a gas pipeline or by gas tankers.

Gas in Storage – Inventory [AGIS] includes:

- Gas in storage for the gas distribution unit of a multi-utility company

Gas in Storage – Inventory [AGIS] excludes:

- Gas in storage for electric utility companies (classified as Fuel – Inventory [AFUL])

Definition revised June 2003

Fuel – Inventory**AFUL**

| | |
|------------------------|------------------|
| COA Code | AFUL |
| Eikon for Office Field | TR.FuelInventory |
| Eikon for Office Label | Fuel - Inventory |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Fuel – Inventory [AFUL] represents fuel in storage as an inventory for electric utility companies. This is an important cost factor to electric power companies when oil prices are fluctuating in the global market.

Fuel – Inventory [AFUL] excludes:

- Nuclear fuel in electric utility companies (classified as Utility Plant - Gross [AUTP])
- Deferred fuel costs in gas utility companies (gas distributed but not yet charged to customers) (classified as Unbilled Utility Revenues [AUUR])

Definition revised June 2003

Total Inventory**AITL**

| | |
|------------------------|-------------------|
| COA Code | AITL |
| Eikon for Office Field | TR.TotalInventory |
| Eikon for Office Label | Total Inventory |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial |
| Data Type | Assets |

Total Inventory [AITL] consists of all assets held for sale in the ordinary course of business or goods that are used and/or consumed in the production of goods to be sold. Inventories may include raw material, work in progress and finished goods, although other categories of asset items may be classified as 'Inventories' depending upon the company's business.

Thomson Reuters defines Total Inventory [AITL] as the sum of:

- Inventories – Finished Goods [AIFG]
- Inventories – Work-in-Progress [AIWP]
- Inventories – Raw Materials [AIRM]
- Inventories – Other [AIOT]

- LIFO Reserve [AILR]
- Gas in Storage – Inventory [AGIS]
- Fuel – Inventory [AFUL]

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Thomson Reuters classifies the inventory as Total Inventory [AITL].

Definition revised June 2003

Prepaid Expenses

APPY

| | |
|------------------------|--------------------------------|
| COA Code | APPY |
| Eikon for Office Field | TR.PrepaidExpenses |
| Eikon for Office Label | Prepaid Expenses |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance |
| Data Type | Asset |

Prepaid Expenses [APPY] represents goods or services that have already been purchased, but not fully consumed or used. Because Prepaid Expenses [APPY] is defined as a part of current assets, such benefits are expected within one year or an operating cycle of the company, whichever is longer, from the current fiscal period end date.

Prepaid assets may include prepaid fees, commissions, taxes, insurance expenses, prepayments to reinsurers, rents, or other expenses. Additionally, other categories of assets may be classified as a 'Prepaid Asset' depending on the company's business.

Prepaid Expenses [APPY] includes:

- Accrued revenue, if the company does not delineate it from prepaid expenses
- Prepaid taxes

Prepaid Expenses [APPY] excludes:

- Prepayments for inventories (classified as Inventories – Other [AIOT])
- Deferred income tax assets (classified as Deferred Income Tax – Current Asset [ADTC])
- Accrued revenue (not from main business), if separated from prepaid expenses (classified as Receivables - Other [AORC])

Definition revised December 2010

Restricted Cash – Current

ARCA

| | |
|------------------------|---------------------------|
| COA Code | ARCA |
| Eikon for Office Field | TR.RestrictedCashCurrent |
| Eikon for Office Label | Restricted Cash - Current |

| | |
|-------------------|---------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Restricted Cash – Current [ARCA] represents cash on hand that bears some kind of restriction and may not be available for operational use by the company. When a company reports its assets without segregation between current and non-current, all restricted cash is classified in Restricted Cash – Long Term [ARCL].

“Restrictions” in this context are limited to non-operational restrictions. Restrictions due to operational activities, such as payroll, are not considered restriction in this context, and are instead classified as liabilities.

Restricted Cash – Current [ARCA] includes:

- Restricted short-term investments in securities
- Restricted Investments – reported in the current section

Restricted Cash – Current [ARCA] excludes:

- Restricted cash that matures in greater than 12 months (classified as Restricted Cash – Long Term [ARCL])
- Accrued payroll (classified as Accrued Expenses [LAEX])
- Accrued taxes (classified as Income Taxes Payable [LTXP])
- Customer advances (classified as Customer Advances [LCAV])
- Security Deposits (classified as Security Deposits [LSDP])

Definition revised May 2005

Deferred Income Tax – Current Asset

ADTC

| | |
|------------------------|-------------------------------------|
| COA Code | ADTC |
| Eikon for Office Field | TR.DfrdIncTaxCurrAsset |
| Eikon for Office Label | Deferred Income Tax - Current Asset |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Deferred Income Tax – Current Asset [ADTC] represents the deferred tax assets with a current maturity. When there is a timing difference between financial reporting and tax preparation practices, a company might have credits or additional tax liabilities from the government. Such credits or additional tax liabilities may be reported on a net basis, but if not, government credits may be reported as an asset and additional

liabilities may be reported as a liability. The current portion of such assets are generally reported in the current assets section and classified as Deferred Income Tax – Current Asset [ADTC]. When a company reports its assets without delineation between current and non-current, all deferred income tax assets are classified as Deferred Income Tax – Long Term Asset [ADTA].

Deferred Income Tax – Current Asset [ADTC] excludes:

- Income taxes recoverable, income tax benefits, taxes refundable (classified as Receivables – Other [AORC])

Definition revised June 2003

Unbilled Utility Revenue

AUUR

| | |
|------------------------|----------------------------|
| COA code | AUUR |
| Eikon for Office Field | TR.UnbilledUtilityRevenues |
| Eikon for Office Label | Unbilled Utility Revenues |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Unbilled Utility Revenue [AUUR] represents electricity or gas consumed by customers but not yet billed to them by utility companies.

Definition revised June 2003

Deferred Gas Cost

ADGC

| | |
|------------------------|--------------------|
| COA Code | ADGC |
| Eikon for Office Field | TR.DeferredGasCost |
| Eikon for Office Label | Deferred Gas Cost |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Deferred Gas Cost [ADGC] represents the cost of gas already consumed but not yet charged to consumers. Gas utility companies are obligated to deliver their supplies at a reasonable price to consumers, but rates to consumers might not reflect fluctuations in the wholesale gas purchasing market. Gas utility companies accumulate such costs and request reflection of the deferred costs as rate adjustments to regulators.

Definition revised June 2003

Discontinued Operations – Current Assets**ADCA**

| | |
|------------------------|---|
| COA Code | ADCA |
| Eikon for Office Field | TR.DiscontdOpsCurrAsset |
| Eikon for Office Label | Discontinued Operations - Current Asset |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Discontinued Operations – Current Assets [ADCA] represents current assets of discontinued operations. Current assets under discontinued operations can include accounts receivable, short-term investments and other current assets. Cash proceeds from the sale of assets under discontinued operations are classified as Discontinued Operations – Current Assets [ADCA].

When a company reports its assets without segregation between current and non-current, all assets of discontinued operations are classified as Discontinued Operations – Long-Term Assets [ADOA].

Discontinued Operations – Current Assets [ADCA] includes:

- Accounts receivable under discontinued operations
- Proceeds on the sale of assets under discontinued operations
- Assets held for sale/disposal/disposition

Definition revised November 2011

Other Current Assets**AOCA**

| | |
|------------------------|-----------------------|
| COA Code | AOCA |
| Eikon for Office Field | TR.OtherCurrentAssets |
| Eikon for Office Label | Other Current Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Other Current Assets [AOCA], a component of Other Current Assets, Total [SOCA], represents assets other than:

- Restricted Cash/Investments – Current [ARCA]
- Deferred Income Tax – Current Assets [ADTC]
- Unbilled Utility Revenue [AUUR] – Utility only

- Deferred Gas Cost [ADGC] – Utility only
- Discontinued Operations – Current Assets [ADCA]

Other Current Assets [AOCA] includes:

- Deferred costs, such as capitalized costs for software development, debt issuance, and offering costs when reported as a part of current assets
- Security deposits (current portion)
- Financial Derivatives for Non-Financial Companies

Other Current Assets [AOCA] excludes:

- Assets held for sale/disposal/disposition, when reported as part of discontinued operations (classified as Discontinued Operations – Current Assets [ADCA])
- Advance payments to employees, officers, directors, stockholders, and affiliates (classified as Receivables – Other [AORC])
- Accrued revenue (classified as Receivables – Other [AORC])
- Advance payments to operating parties such as suppliers and vendors (classified as Prepaid Expenses [APPY])
- Advance payments for taxes, commissions (classified as Prepaid Expenses [APPY])
- Certificates of deposits, with maturities greater than 3 months (classified as Short-Term Investments [ASTI])
- Claims recoverable from reinsurers in insurance companies (classified as Insurance Receivables [APRE])
- Receivables from clearing brokers in investment service companies (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Commercial loans, commercial papers (receivable) (classified as Short-Term Investments [ASTI])
- Derivatives on commodity contracts, hedged contracts (classified as Short-Term Investments [ASTI])
- Construction contracts, construction costs accumulated, cost in excess of billing in construction service companies (classified as Inventories – Work-in-Progress [AIWP])
- Construction in progress for own property/plant when reported as a part of fixed assets (classified as Construction-in-Progress – Gross [ACPC])
- Contracts receivable (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Contracts in progress (classified as Inventories – Work-in-Progress [AIWP])
- Receivables/due from affiliates (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Advances/ Receivables/due from employees, officers, directors, stockholders, affiliates (classified as Receivables – Other [AORC])
- Income taxes receivable/recoverable/refundable, interest receivable (classified as Receivables – Other [AORC])
- Excess billing over cost (classified as Inventories – Work-in-Progress [AIWP])

- Goodwill when reported as a part of non-current assets (classified as Goodwill, Gross [AGWG] or Goodwill, Net [AGWI])
- Loans to third parties (classified as Short-Term Investments [ASTI])
- Unbilled revenue in companies other than utility companies (classified as Inventories – Finished Goods [AIFG])

Definition revised November 2011

Other Current Assets, Total

SOCA

| | |
|------------------------|-----------------------------|
| COA Code | SOCA |
| Eikon for Office Field | TR.OtherCurrentAssetsTtl |
| Eikon for Office Label | Other Current Assets, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Other Current Assets, Total [SOCA] represents current assets other than:

- Cash and Short-Term Investments [SCSI]
- Total Receivables, Net [ATRC]
- Total Inventory [AITL]
- Prepaid Expenses [APPY]

Other Current Assets, Total [SOCA] is the sum of:

- Restricted Cash – Current [ARCA]
- Deferred Income Tax – Current Assets [ADTC]
- Unbilled Utility Revenue [AUUR] – Utility only
- Deferred Gas Cost [ADGC] – Utility only
- Discontinued Operations – Current Assets [ADCA]
- Other Current Assets [AOCA]

Definition revised June 2003

Total Current Assets

ATCA

| | |
|------------------------|-----------------------|
| COA Code | ATCA |
| Eikon for Office Field | TR.TotalCurrentAssets |
| Eikon for Office Label | Total Current Assets |
| Units | Millions |

| | |
|-------------------|---------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Asset |

Total Current Assets [ATCA] is the sum of:

- Cash and Short Term Investments [SCSI]
- Total Receivables, Net [ATRC]
- Total Inventory [AITL]
- Prepaid Expenses [APPY]
- Other Current Assets, Total [SOCA]

Definition revised June 2003

Cash & Due From Banks

ACDB

| | |
|------------------------|------------------------|
| COA Code | ACDB |
| Eikon for Office Field | TR.CashAndDueFromBanks |
| Eikon for Office Label | Cash & Due From Banks |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Cash & Due From Banks [ACDB] represents cash on hand and due from banks. Due from banks represents receivables from, or short-term loans to, other banks and/or financial institutions, which usually bear minor interest earnings.

Cash & Due From Banks [ACDB] excludes:

- Interest-bearing deposits with other banks (classified as Interest-Bearing Deposits [ADPT])

Definition revised June 2003

Interest-Earning Deposits

ADPT

| | |
|------------------------|---------------------------|
| COA Code | ADPT |
| Eikon for Office Field | TR.InterestEarningDpts |
| Eikon for Office Label | Interest-Earning Deposits |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Interest-Earning Deposits [ADPT] represents interest-earning deposits with other banks and financial institutions. Subsidiaries of a commercial bank may have deposits with other banks and financial institutions, which are classified as Interest-Earning Deposits [ADPT].

Interest-Earning Deposits [ADPT] includes:

- Deposits with other banks and financial institutions for subsidiaries of commercial banks

Definition revised June 2003

Federal Funds Sold/Sec Purchased Under Resale Agreement

AFFS

| | |
|------------------------|---|
| COA Code | AFFS |
| Eikon for Office Field | TR.FedFundsSldScrtyPrchdB |
| Eikon for Office Label | Fed Funds Sold/Scty Prchd Under Resale Agrmnt |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] represents a company's excess cash reserves held at the central bank that have been sold to another bank. These are funds receivable from a borrowing bank. When banks sell (lend) excess reserves in the Fed Funds market they acquire assets (central bank/Fed funds sold) and lose a corresponding amount of reserves on their Balance Sheet. Fed funds are the loans that banks make to each other to meet the reserve requirement set by the Federal Reserve. These loans are usually overnight, since the reserve requirement needs to be met at the end of each day.

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] also represent securities purchased by a financial institution under an agreement to sell them back at a higher price. A repo contract is an agreement according to which the seller is obliged to buy back the securities at a later date. The repurchase price should be greater than the original sale price, the difference effectively representing interest; this is sometimes called the repo rate. A reverse repo is the same repurchase agreement from the buyer's viewpoint.

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] includes:

- Central bank/federal funds sold
- Federal funds advanced to another party
- Excess cash reserves at central bank sold
- Securities purchased under resale agreements
- Reverse repurchase agreements (reverse REPOS)

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] excludes:

- Short-term lending to other banks (classified as Cash & Due From Banks [ACDB])
- FHLB Stock (classified as FHLB Stock [AFLB])

Definition revised August 2015

Trading Account Assets

ATAA

| | |
|------------------------|-------------------------|
| COA Code | ATAA |
| Eikon for Office Field | TR.TradingAccountAssets |
| Eikon for Office Label | Trading Account Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Trading Account Assets [ATAA] represents the balance of trading account assets. Trading securities is the core operating activity of securities brokerage houses. Trading account securities may consist of derivative contracts, treasury securities, fixed income securities, equity securities, etc.

Trading Account Assets [ATAA] excludes:

- Federal Funds Sold/Securities Repo (classified as Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS])

Definition revised June 2003

FHLB Stock

AFLB

| | |
|------------------------|--------------|
| COA Code | AFLB |
| Eikon for Office Field | TR.FhlbStock |
| Eikon for Office Label | FHLB Stock |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

FHLB Stock [AFLB] represents loans and other investments to Federal Home Loan Banks (FHLB). FHLB is a cooperative financial institution that mainly provides funding to other financial institutions for housing, small business, rural development and agriculture. Funds are provided by cooperative financial institutions, and such funds are redistributed for community development and housing in rural areas.

Definition revised June 2003

Other Short-Term Investments**AOTI**

| | |
|------------------------|------------------------------|
| COA Code | AOTI |
| Eikon for Office Field | TR.OtherSTInvestments |
| Eikon for Office Label | Other Short Term Investments |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Other Short-Term Investments [AOTI] represents short-term investments other than the following items:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]

Other Short-Term Investments [AOTI] includes:

- Commercial paper

Other Short-Term Investments excludes:

- Life insurance stocks (classified as Other Earning Assets [AOEA])
- Fixed income securities (not trading account) (classified as Securities Held to Maturity [ASHM])
- Mortgage loans (classified as Total Gross Loans [ATGL])
- Investment in real estate (classified as Other Earning Assets [AOEA])
- Mortgage-backed securities, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Securities held to maturity (classified as [ASHM])
- Securities held for sale (classified as [ASFS])

Definition revised June 2003

Securities Held to Maturity**ASHM**

| | |
|------------------------|-----------------------------|
| COA Code | ASHM |
| Eikon for Office Field | TR.SecuritiesHeld |
| Eikon for Office Label | Securities Held To Maturity |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

Quarterly History Since 1989
 COA Type Bank
 Data Type Asset

Securities Held to Maturity [ASHM] represents securities held to maturity, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities. Securities Held to Maturity [ASHM] mostly consists of debt securities, usually valued at amortized cost.

Securities Held to Maturity [ASHM] excludes:

- Mortgage-backed security, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Investment in real estate, if not securitized (classified as Other Earning Assets [AOEA])
- Trading securities (classified as Trading Account Assets [ATAA])

Definition revised June 2003

Securities for Sale

ASFS

COA Code ASFS
 Eikon for Office Field TR.SecuritiesForSale
 Units Millions
 Eikon for Office Label Securities for Sale
 Polarity Positive
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Bank
 Data Type Asset

Securities for Sale [ASFS] represents securities available for sale, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities. Securities Available for Sale [ASFS] are valued at fair market value.

Securities for Sale [ASFS] includes:

- Mortgage-backed securities, if not specified for sale or held to maturity
- Investment securities, if not specified for sale or held to maturity, but not including investments in affiliates

Securities for Sale [ASFS] excludes:

- Investment in real estate, if not securitized (classified as Other Earning Assets [AOEA])
- Trading securities (classified as Trading Account Securities [ATAA])

Definition revised June 2003

Total Investment Securities

ASEC

COA Code ASEC
 Eikon for Office Field TR.TtlInvmtSecurities

| | |
|------------------------|-----------------------------|
| Eikon for Office Label | Total Investment Securities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Total Investment Securities [ASEC] represents total investment securities, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities, which is the sum of:

- Securities Held (to Maturity) [ASHM]
- Securities (Available) for Sale [ASFS]

When a bank does not report its securities investments according to SFAS 115, total securities are not delineated between Securities Held (to Maturity) [ASHM] and Securities (Available) for Sale [ASFS], and are classified as Total Investment Securities [ASEC].

Total Investment Securities [ASEC] excludes:

- Trading account securities (classified as Trading Account Assets [ATAA])

Definition revised June 2003

Loans Held for Sale

ALHS

| | |
|------------------------|---------------------|
| COA Code | ALHS |
| Eikon for Office Field | TR.LoansHeldForSale |
| Eikon for Office Label | Loans Held for Sale |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Loans Held for Sale [ALHS] represents loans held for sale, rather than held for management. Banks may provide loans to customers, but sell some of them to other financial institutions, instead of holding them until their maturities. Such loans held for sale may temporarily stay in Loans Held for Sale [ALHS].

Loans Held for Sale [ALHS] excludes:

- Commercial loans/consumer loans/mortgage loans (classified as Total Gross Loans [ATGL])

Definition revised June 2003

Other Earning Assets

AOEA

| | |
|----------|------|
| COA Code | AOEA |
|----------|------|

| | |
|------------------------|-----------------------|
| Eikon for Office Field | TR.OtherEarningAssets |
| Eikon for Office Label | Other Earning Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Other Earning Assets [AOEA] represents operating earning assets other than:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Net Loans [ANTL]

Other Earning Assets [AOEA] includes:

- Investments in life insurance policies
- Real estate investments

Other Earning Assets [AOEA] excludes:

- Commercial paper (classified as Other Short-Term Investments [AOTI])
- Advances (classified as Total Gross Loans [ATGL])
- Loans for credit cards (classified as Total Gross Loans [ATGL])
- Other securitized short-term investments (classified as Other Short Term Investments [AOTI])
- Mortgage-backed security, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Interest receivable (classified as Interest Receivable [AIRC])
- Prepaid expenses, taxes recoverable (classified as Other Assets [AOAT])
- Restricted cash/assets (classified as Other Assets [AOAT])

Definition revised June 2003

Customer Acceptances

ACAC

| | |
|------------------------|------------------------|
| COA Code | ACAC |
| Eikon for Office Field | TR.CustomerAcceptances |
| Eikon for Office Label | Customer Acceptances |

| | |
|-------------------|------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Customer Acceptances [ACAC] represents contingent assets that result from transactions mediated by a bank on behalf of customers. The mediating bank may earn fees on mediation or marginal gains/losses on such transactions.

When customers' acceptances are reported, the bank may have a contra account labeled Acceptances Outstanding [LACC].

Transactions included in Customer Acceptances [ACAC] vary according to banking financial reporting regulations in different countries.

Customer Acceptances [ACAC] excludes:

- Due from customers (classified as Other Assets [AOAT])

Definition revised June 2003

Other Earning Assets, Total

SOEA

| | |
|------------------------|-----------------------------|
| COA Code | SOEA |
| Eikon for Office Field | TR.OtherEarningAssetsTtl |
| Eikon for Office Label | Other Earning Assets, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Other Earning Assets, Total [SOEA] represents earning assets other than loans to customers. It consists of the following items:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]
- Customer Acceptances [ACAC]

Definition revised June 2003

| Total Gross Loans | ATGL |
|--------------------------|-------------|
|--------------------------|-------------|

| | |
|------------------------|--------------------|
| COA Code | ATGL |
| Eikon for Office Field | TR.TotalGrossLoans |
| Eikon for Office Label | Total Gross Loans |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Total Gross Loans [ATGL] represents the nominal value of loans to customers. Loans to customers may be further delineated in various categories, such as by customers (consumer or industrial), by maturity (short-term or long-term), or by underlying securities (secured or not secured), either on the balance sheet or in a footnote to the financial statement.

Total Gross Loans [ATGL] excludes:

- (Deferred) Loan fees (classified as Other Assets [AOAT])
- Loans held for sale (classified as Loans Held for Sale [ALHS])

Definition revised June 2003

| Loan Loss Allowances | ALLA |
|-----------------------------|-------------|
|-----------------------------|-------------|

| | |
|------------------------|-----------------------|
| COA Code | ALLA |
| Eikon for Office Field | TR.LoanLossAllowances |
| Eikon for Office Label | Loan Loss Allowances |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Loan Loss Allowances [ALLA] represents allowances accumulated for possible defaults on loans outstanding. The default rates are established according to regulations in the country and the Bank's experience with each group of customers. The default risks are typified by country risk, industry risk, and risks on individual customers.

Such allowances on outstanding balance of loans are reviewed each fiscal period and changes to the allowances are recognized as Loan Loss Provision [ELLP] in the company's income statement.

Previously established Loan Loss Allowances [ALLA] may be reduced by actual write-off of individual loans due to default. At the end of the following fiscal period end, the allowances are re-valued and re-assigned to the outstanding balance of loans.

As it is an asset account, Loan Loss Allowances [ALLA] is always classified as a negative figure.

Loan Loss Allowances [ALLA] includes:

- Impairment charges
- Provisions for loans (at end of period)
- Write-downs

Loan Loss Allowances [ALLA] excludes:

- (Deferred) Loan fees (classified as Other Assets [AOAT])
- Unearned interest income (classified as Unearned Income [AUNI])

Definition revised May 2013

| Unearned Income | | AUNI |
|------------------------|-------------------|-------------|
| COA Code | AUNI | |
| Eikon for Office Field | TR.UnearnedIncome | |
| Eikon for Office Label | Unearned Income | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Bank | |
| Data Type | Asset | |

Unearned Income [AUNI] represents unearned interest income, where the nominal value of a loan includes prepaid interest income, and a portion of the prepaid interest income is not yet earned at the end of a fiscal period.

As it is an asset account, Unearned Income [AUNI] is always classified as a negative figure.

Unearned Income [AUNI] excludes:

- (Deferred) Loan fees (classified as Other Assets [AOAT])

Definition revised June 2003

| Net Loans | | ANTL |
|------------------------|-------------|-------------|
| COA Code | ANTL | |
| Eikon for Office Field | TR.NetLoans | |
| Eikon for Office Label | Net Loans | |
| Units | Millions | |
| Polarity | Positive | |

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Asset

Net Loans [ANTL] represents total loans to customers, reduced by possible default losses and unearned interest income. Thomson Reuters computes Net Loans [ANTL] by taking Total Gross Loans [ATGL] and subtracting:

- Loan Loss Allowances [ALLA]
- Unearned Interest [AUNI]

When a bank reports loans, net of loan loss provisions, and unearned interest income, Thomson Reuters uses Net Loans [ANTL] for such information instead of using Total Gross Loans [ATGL].

Net Loans [ANTL] includes:

- Loans to banks
- Demand loans (to banks)
- Consumer loans such as auto loans, credit card loans, loans for education, real estate loans, and mortgage loans (first mortgage or secondary mortgage loans)
- Advances (to customers)
- Loans for investments, or securities trading
- Loans to government or other local authorities
- Consumer or commercial loans
- Claims from the public
- Loans to customers
- Loans in process or foreclosed loans
- Secured or unsecured loans

Net Loans [ANTL] excludes:

- Due from banks (classified as Cash & Due From Banks [ACDB]),

Definition revised September 2005

Building – Gross

APBC

COA Code APBC

Eikon for Office Field TR.BuildingsGross

Eikon for Office Label Building - Gross

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Building – Gross [APBC] represents the gross amount of buildings and their attachments, before being reduced by accumulated depreciation of the buildings.

Building – Gross [APBC] includes:

- Properties (residential, commercial, office) for rent in a real estate rental company
- Leased property under finance lease, including leasehold improvements on it, for own use

Building – Gross [APBC] excludes:

- Power plant/distribution establishment in utility companies (classified as Power Plant [AUTP])
- Property for sale in construction or real estate companies (classified as Inventories – Finished Goods [AIFG] when reported other than as a part of tangible fixed assets, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Real estate held for investments in real estate companies (classified as LT Investments – Other [ALTI] when reported other than as a part of tangible fixed assets, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property (after being used by the company) for sale, reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS] (may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current) or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Proved and unproved properties in oil and other mining companies (classified as Natural Resources – Gross [ANRC])
- Properties under lease, including tenant improvement (rental property), especially in real estate operations (classified as Leases – Gross [APLC])

Definition revised June 2003

Land/Improvements – Gross

ALIC

COA Code ALIC

Eikon for Office Field TR.LandImprovementsGross

Eikon for Office Label Land/Improvements - Gross

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Land/Improvements – Gross [ALIC] represents land and improvements on land at acquisition cost. Land is not depreciated, but land improvements are normally depreciated over time.

Land/Improvements – Gross [ALIC] includes:

- Improvements in land (subject to depreciation)

Land/Improvements – Gross [ALIC] excludes:

- Land with natural resources in coal and oil companies (classified as Natural Resources – Gross [ANRC] or Land/Improvement – Gross [ALIC], depending on company reporting)
- Proved or unproved properties in oil and other mining companies (classified as Natural Resources – Gross [ANRC])
- Power plant/distribution establishment in utility companies (classified as Power Plant [AUTP])
- Property/land held for sale in construction, real estate, and construction companies (classified as Inventories – Finished Goods [AIFG] when reported other than as a part of tangible fixed assets, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property held for future development and sale in real estate companies (classified as Inventories – Other [AIOT] or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property held for future development and rent in real estate and construction companies (classified as Inventories – Work in Progress [AIWP] when reported as a part of tangible fixed assets)
- Property held for future development in companies other than real estate or construction companies (classified as Construction in Progress – Gross [ACPC])
- Real estate held for investments in real estate companies (classified as LT Investments – Other [ALTI] or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property (after being used by the company) for sale when reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS]. May be classified as Discontinued Operations Long-Term Assets [ADOA] when assets of the company are not delineated between current and non-current, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Properties under lease (rental property) (classified as Leases – Gross [APLC])

Definition revised November 2011

Machinery/Equipment – Gross

AMEC

| | |
|------------------------|--------------------------------------|
| COA Code | AMEC |
| Eikon for Office Field | TR.MachineryEquipmentGross |
| Eikon for Office Label | Machinery/Equipment - Gross |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Machinery/Equipment – Gross [AMEC] represents the acquisition cost of machinery and other equipment (including delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, factory equipment, tools, etc.) in a company, before being reduced by accumulated depreciation.

Machinery/Equipment – Gross [AMEC] includes:

- Software (acquired/capitalized) as an integral part of computers and equipment to be operated
- Machinery/equipment capitalized under finance lease
- Gas pipeline facilities for long-distance transmission owned by gas utility companies (non-utility facility)
- Automobiles for own use in auto/truck manufacturers
- Government grants for acquisition of certain machinery/equipment

Machinery/Equipment – Gross [AMEC] excludes:

- Machinery/Equipment not in service (classified as Other Property/Plant/Equipment [AOPC])
- Properties under lease (rental property) (classified as Leases – Gross [APLC])
- Acquired software or other intangible assets when not associated with specific machinery or equipment and reported other than as part of tangible fixed assets (classified as Intangibles – Gross [AING])
- Capitalized development costs including software when reported other than as part of tangible fixed assets (classified as Intangibles, Gross [AING])
- Aircraft in aerospace companies when reported other than as a part of tangible fixed assets and assets that are not delineated between current and non-current (classified as Inventories – Finished Goods [AIFG])
- Aircraft engines in aerospace companies, when reported other than as a part of tangible fixed assets and assets that are not delineated between current and non-current (classified as Inventories – Work-in-Progress [AWIP])
- Prepayment/deposits for aircraft acquisition in airline transportation companies (classified as Construction in Progress – Gross [ACPC])
- Automobiles for sale by auto/truck manufacturers when reported other than as a part of tangible fixed assets and assets are not delineated between current and non-current (classified as Inventories – Finished Goods [AIFG])
- Power generation/power distribution equipment in electric utility companies (classified as Utility Plant - Gross [AUTP])
- Gas gathering, gas storage, or gas transmission equipment (classified as Utility Plant - Gross [AUTP])
- Properties under lease (rental property) (classified as Leases – Gross [APLC])

Definition revised June 2003

Construction in Progress – Gross

ACPC

| | |
|------------------------|--------------------------------------|
| COA Code | ACPC |
| Eikon for Office Field | TR.ConstructionInProgressGross |
| Eikon for Office Label | Construction in Progress - Gross |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |

Data Type Asset

Construction in Progress – Gross [ACPC] represents the cost of construction in progress of fixed assets for a company's own use. The cost of construction in progress is normally not depreciated until the fixed assets are completed and placed in production.

Fixed assets constructed by the company may include costs of materials and other resources consumed for construction.

However, Construction in Progress – Gross [ACPC] does not include the cost associated with projects for customers, which may be included as an inventory.

Construction in Progress – Gross [ACPC] includes:

- Work-in-progress of products to be sold when reported other than as a part of tangible fixed assets (classified as Inventories – Work-in-Progress [AIWP] when assets are not delineated between current and non-current])

Definition revised June 2003

Leases – Gross

APLC

COA Code APLC

Eikon for Office Field TR.LeasesGross

Eikon for Office Label Leases - Gross

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial Insurance

Data Type Asset

Leases – Gross [APLC] represents properties leased out under operating lease/rented to outside customers. It also includes tenant improvements.

Leases – Gross [APLC] includes:

- Tenant improvements introduced by lessees in properties that the company leased out under operating lease contracts

Leases – Gross [APLC] excludes:

- Property in use held under finance lease (classified as Other Property/Plant/Equipment - Gross [AOPC])
- Properties leased out under finance lease by financial lease companies (eliminated from assets)
- Tenant improvements in properties held under lease contracts (classified as Buildings - Gross [APBC])

Definition revised August 2015

Natural Resources – Gross

ANRC

COA Code ANRC

Eikon for Office Field TR.NaturalResourcesGross

Eikon for Office Label Natural Resources - Gross

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial

Data Type Asset

Natural Resources – Gross [ANRC] represents the acquisition cost of natural resources that are subject to depletion for their consumption. It may include timberlands, oil reservoirs, as well as mineral extraction rights on properties.

Natural Resources – Gross [ANRC] includes:

- Mining rights, exploration rights of oil/gas
- Proved/unproved property
- Timbers grown (ready to be cut)
- Vineyards in winery companies
- Biological assets

Natural Resources – Gross [ANRC] excludes:

- Mining property (equipment for mining) in mining companies (classified as Machinery/Equipment – Gross [AMEC])
- Oil and gas exploration equipment in oil and gas companies (classified as Machinery/Equipment – Gross [AMEC])
- Land portion of timberland (classified as Land/Improvement [ALIC])
- Logging roads for cutting timber (classified as Land/Improvement [ALIC])
- Crops, when reported other than as part of tangible fixed assets (classified as Inventories – Work-in-Progress [AIWP] when assets are not delineated between current and non-current)

Definition revised August 2011

Other Properties/Plant/Equipment – Gross

AOPC

COA Code AOPC

Eikon for Office Field TR.OtherPropertyPlantEquipmentGross

Eikon for Office Label Other Property/Plant/Equipment - Gross

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Other Properties/Plant/Equipment – Gross [AOPC] represents gross property, plant, and equipment, other than those included in the following items:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]
- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]

Other Properties/Plant/Equipment – Gross [AOPC] includes:

- Property/plant/equipment not in service
- Capitalized interest expenses that may be assigned to the respective property
- “Other” fixed assets not clearly delineated by a reporting company

Other Properties/Plant/Equipment – Gross [AOPC] excludes:

- Deferred costs when reported other than as a part of tangible fixed assets (classified as Deferred Charges [ADFC])
- Capitalized costs for website development or product development when reported other than as a part of tangible fixed assets (classified as Intangibles, Gross [AING])
- Advance payments (to vendors/suppliers), reported in the non-current asset section, other than for tangible fixed assets (classified as Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Property not in use when reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Property for sale when reported other than as a part of tangible fixed assets (classified as Investments – Other [ALTI])
- Non-utility property in utility companies (classified as appropriate, may be Other Properties/Plant/Equipment - Gross [AOPC] if not specified)
- Nuclear fuel (classified as Utility Plant - Gross [AUTP])
- Power generation/power distribution equipment in electric utility companies (classified as Utility Plant - Gross [AUTP])
- Gas gathering, gas storage, gas transmission equipment (classified as Utility Plant - Gross [AUTP])

Definition revised June 2003

Property/Plant/Equipment, Total - Gross

APTC

| | |
|------------------------|--|
| COA Code | APTC |
| Eikon for Office Field | TR.PptyPlantEqpmtTtlGross |
| Eikon for Office Label | Property, Plant And Equipment, Total - Gross |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Property/Plant/Equipment, Total – Gross [APTC], when fixed assets are reported before depreciation but without detailed delineation, represents the sum of:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]
- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]
- Other Property/Plant/Equipment – Gross [AOPC]

Items included in Property/Plant/Equipment, Total – Gross [APTC] are assumed to be used for operations. Non-operational fixed assets are classified as Other Long Term Assets [AOAS] or Other Assets [AOAT], depending on company's reporting practices.

Property/Plant/Equipment Total – Gross [APTC] excludes:

- Assets of discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADTA] when reported other than as part of tangible fixed assets)
- Assets acquired for sale instead of own use (classified as Inventories – Other [AIOT])

Definition revised June 2003

Accumulated Depreciation, Total

ADEP

| | |
|------------------------|--------------------------------------|
| COA Code | ADEP |
| Eikon for Office Field | TR.AccumulatedDeprTtl |
| Eikon for Office Label | Accumulated Depreciation, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Accumulated Depreciation, Total [ADEP] represents an aggregate of accumulated depreciation to each of the fixed assets, if any, included in the following items:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]

- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]
- Other Property/Plant/Equipment – Gross [AOPC]

Fixed assets acquired are recorded at their book values and gradually disseminated as expenses upon their usage throughout the useful life of each asset.

Due to the nature of Accumulated Depreciation, Total [ADEP] as a contra account to assets, it is always a negative figure.

Accumulated Depreciation, Total [ADEP] includes:

- Amortization of capitalized fixed assets under finance lease
- Depreciation of fixed assets leased as rental property
- Depletion of consumable natural resources
- Asset impairment as extraordinary diminution of value of fixed assets

Accumulated Depreciation, Total [ADEP] excludes:

- Properties for sale or as investments (classified as LT Investments – Other [ALTI])
- Properties under construction and not employed for production (classified as Construction in Progress – Gross [ACPC])
- Properties used up and retired (classified as Other Long Term Assets [AOAS] when reported other than as a part of tangible fixed assets, or Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Fixed assets under discontinued operations (classified as a part of Discontinued Operations – LT Asset [ADOA] when reported other than as a part of tangible fixed assets)
- Depreciation/amortization of nuclear fuel in utility companies (classified as Utility Plant Accumulated Depreciation [AUPT])

Definition revised June 2003

Property/Plant/Equipment, Total – Net

APPN

| | |
|------------------------|---------------------------------------|
| COA Code | APPN |
| Eikon for Office Field | TR.PropertyPlantEquipmentTotalNet |
| Eikon for Office Label | Property/Plant/Equipment, Total - Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance, Utility, Industrial, Banks |
| Data Type | Assets |

Property/Plant/Equipment, Total – Net [APPN] normally represents Property/Plant/Equipment, Total – Gross [APTC] reduced by Accumulated Depreciation, Total [ADEP]. However, when a company reports its fixed assets net of accumulated depreciation, fixed assets are compiled using Property/Plant/Equipment, Total – Net [APPN].

Property/Plant/Equipment, Total – Net [APPN] may include land, buildings, machinery, furniture, tools, natural resources, leases, and construction in progress. Additionally, other categories of asset items may be classified as "Property and Equipment", depending upon the company's business.

Definition revised June 2003

Goodwill, Gross **AGWG**

| | |
|------------------------|--------------------------------------|
| COA Code | AGWG |
| Eikon for Office Field | TR.GoodwillGross |
| Eikon for Office Label | Goodwill - Gross |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Goodwill, Gross [AGWG] represents the excess of purchase price over the fair market value of net assets acquired. Goodwill may consist of certain rights or privileges, but it is not specifically identifiable and it is assumed to have such value for a significant period after the acquisition. Goodwill, Gross [AGWG] is used for the gross value of goodwill, before the deduction of accumulated impairment and amortization.

Negative goodwill is generally considered as a good deal by the purchasing company and added to shareholders' equity.

Goodwill, Gross [AGWG] includes:

- Gross negative goodwill, before impairment and amortization

Goodwill, Gross [AGWG] excludes:

- Gross goodwill combined with other intangibles, if the goodwill cannot be delineated separately (classified as Intangibles, Gross [AING])
- Gross intangible fixed assets other than goodwill (classified as Intangibles, Gross [AING])
- Deferred costs, such as organization costs or pre-opening costs (classified as Deferred Charges [ADFC])

Definition revised August 2015

Accumulated Goodwill Amortization **AAGA**

| | |
|------------------------|-----------------------------------|
| COA Code | AAGA |
| Eikon for Office Field | TR.AccumGoodwillAmort |
| Eikon for Office Label | Accumulated Goodwill Amortization |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Accumulated Goodwill Amortization [AAGA] represents the accumulated amortization of goodwill acquired through mergers according to the purchase method. The code is also used for the accumulated impairment of goodwill.

Due to the nature of Accumulated Goodwill Amortization [AAGA] as a contra account to assets, it is always a negative figure (with the exception of negative goodwill amortization/impairment, which is presented as a positive value).

Accumulated Goodwill Amortization [AAGA] includes:

- Accumulated impairment or amortization of goodwill
- Accumulated impairment and amortization of negative goodwill

Accumulated Goodwill Amortization [AAGA] excludes:

- Accumulated impairment and amortization of goodwill combined with other intangibles, if the goodwill impairment or amortization cannot be delineated separately (classified as Accumulated Intangible Amortization [AAMT])

Definition revised August 2015

Goodwill, Net

AGWI

| | |
|------------------------|--------------------------------------|
| COA Code | AGWI |
| Eikon for Office Field | TR.GoodwillNet |
| Eikon for Office Label | Goodwill, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Asset |

Goodwill, Net [AGWI] represents the excess of purchase price over the fair market value of net assets acquired. Goodwill, Net [AGWI] is used for the net value of capitalized acquisition costs, reduced by the accumulated impairment or amortization of goodwill.

Negative goodwill is generally considered as a good deal by the purchasing company and added to shareholders' equity.

Goodwill, Net [AGWI] includes:

- Negative goodwill (net of accumulated impairment and amortization)

Goodwill, Net [AGWI] excludes:

- Net goodwill combined with other intangible assets, if the goodwill cannot be delineated separately (classified as Intangibles, Net [AINT])
- Net intangible fixed assets (acquired or capitalized – classified as Intangibles, Net [AINT])
- Net acquired licenses, patents (classified as Intangibles, Net [AINT])
- Capitalized computer software, broadcasting licenses, dry-docking rights, covenants – net of accumulated impairment or amortization (classified as Intangibles, Net [AINT])
- Deferred organization costs disclosed outside the table of intangible assets (classified as Deferred Charges [ADFC])

Definition revised August 2015

Intangibles, Gross

AING

| | |
|------------------------|--------------------------------------|
| COA Code | AING |
| Eikon for Office Field | TR.IntangiblesGross |
| Eikon for Office Label | Intangibles, Gross |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Intangibles, Gross [AING] represents the gross purchase value of assets that lack physical existence, before being reduced by accumulated impairment and intangible amortization. If the company reports a net figure, it is classified as Intangibles, Net [AINT].

Intangibles, Gross [AING] includes:

- The gross value of patents, copyrights, franchises, trademarks, trade names, secret processes, organization costs and other costs capitalized as intangibles
- gross goodwill, if not delineated separately from other intangibles

Intangibles, Gross [AING] excludes:

- Net value of intangible assets, reduced by accumulated impairment and intangible amortization (classified as Intangibles, Net [AINT])
- Gross goodwill presented separately from other intangibles (classified as Goodwill, Gross [AGWG])

Definition revised August 2015

Accumulated Intangible Amortization

AAMT

| | |
|------------------------|-------------------------------------|
| COA Code | AAMT |
| Eikon for Office Field | TR.AccumIntangibleAmort |
| Eikon for Office Label | Accumulated Intangible Amortization |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Accumulated Intangible Amortization [AAMT] represents the accumulated amortization of intangible fixed assets, i.e. the portion of costs capitalized as intangible assets that was expensed during the current accounting period. The code is also used for the accumulated impairment of intangible fixed assets.

Due to the nature of Accumulated Intangible Amortization [AAMT] as a contra account to assets, Accumulated Intangible Amortization [AAMT] is always a negative figure (with the exception of government grants whose gross value is presented as a negative value, while the impairment or amortization is a positive value).

Accumulated Intangible Amortization [AAMT] includes:

- Accumulated impairment of intangible assets
- Accumulated impairment or amortization of goodwill, if not delineated separately from other intangible assets

Accumulated Intangible Amortization [AAMT] excludes:

- Accumulated impairment or amortization of goodwill reported separately from other intangible assets (classified as Accumulated Goodwill Amortization [AAGA])

Definition revised August 2015

Intangibles, Net AINT

| | |
|------------------------|---------------------------------------|
| COA Code | AINT |
| Eikon for Office Field | TR.IntangiblesNet |
| Eikon for Office Label | Intangibles, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance, Utility, Industrial, Banks |
| Data Type | Asset |

Intangibles, Net [AINT] represents the net value of assets that lack physical existence, reduced by accumulated impairment and intangible amortization.

Intangibles consist of patents, copyrights, franchises, trademarks, trade names, secret processes, and organization costs.

Intangibles, Net [AINT] includes:

- Capitalized software/website development costs (not specific to certain machinery)
- Capitalized costs for FCC licenses in telecommunications/broadcasting companies

- Prepayments for licenses
- Franchising costs
- Capitalized research and development costs, if classified as intangibles
- Costs for pictures/films/DVD libraries in movie/entertainment companies
- Broadcasting rights/broadcasting licenses/cable franchises
- Costs for acquisition of prospective customer lists
- Costs of FCC licenses in broadcasting, satellite, and wireless communication service companies
- Mortgage servicing rights acquired in banking and financial services companies
- Water usage/access rights in water utility companies
- Other costs capitalized as intangible assets
- Net goodwill, if not delineated separately from other net intangible assets

Intangibles, Net [AINT] excludes:

- Goodwill or acquisition costs in excess of market value of acquired assets, presented separately from other net intangibles (classified as Goodwill, Net [AGWI])
- Gross value of intangible assets, before accumulated impairment and intangible amortization (classified as Intangibles, Gross [AING])
- Deferred charges, such as bond issuance expenses, bond placement costs, borrowing costs, and other financing costs (classified as Deferred Charges [ADFC])
- Deferred charges such as organization costs/set-up costs/reorganization costs (classified as Deferred Charges [ADFC])
- Software (acquired or capitalized) for specific machinery when reported as part of tangible fixed assets (classified as Machinery/Equipment – Gross [AMEC])
- Rights to extract minerals such as gold, coal, gas, oil, etc when reported other than as a part of tangible fixed assets (classified as Natural Resources – Gross [ANRC])

Definition revised August 2015

Utility Plant - Gross

AUTP

| | |
|------------------------|-----------------------|
| COA Code | AUTP |
| Eikon for Office Field | TR.UtilityPlantGross |
| Eikon for Office Label | Utility Plant - Gross |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Utility Plant - Gross [AUTP] represents the gross amount of fixed assets employed by utility companies in the production of the utility, such as electric plants, distribution facilities of electricity, gas or water, etc.

Utility Plant - Gross [AUTP] includes:

- Electric power plants
- Electricity distribution installation
- Nuclear fuel in use
- Alternative power generating plants (thermal)
- Gas plants
- Gas distribution installation
- Water distribution installation
- Waste water treatment facilities in water utility companies

Utility Plant - Gross [AUTP] excludes:

- Utility plant under construction (classified as Construction in Progress – Gross [ACPC])
- Land that is used for power plants that is not subject to depreciation and usually classified as a non-utility fixed asset (classified as Land/Improvements – Gross [ALIC])
- Production facilities for propane gas (propane gas sold in canisters is not subject to utility regulations and classified as non-utility fixed assets) (classified as Machinery/Equipment – Gross [AMEC])
- Ships for gas transportation (classified as Machinery/Equipment – Gross [AMEC])
- Gas exploration facilities that may be owned by a gas utility company (classified as Machinery/Equipment – Gross [AMEC])
- Telecommunication facilities in electric utility companies (classified as Machine/Equipment – Gross [AMEC])

Definition revised June 2003

Utility Plant Accumulated Depreciation

AUPD

| | |
|------------------------|--|
| COA Code | AUPD |
| Eikon for Office Field | TR.UtilityPlantAccumDepr |
| Eikon for Office Label | Utility Plant Accumulated Depreciation |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Utility Plant Accumulated Depreciation [AUPD] represents accumulated depreciation against Utility Plant - Gross [AUTP]. Accumulated depreciation included in Utility Plant Accumulated Depreciation [AUPD] should match that included in Utility Plant - Gross [AUTP].

Due to the nature of Utility Plant Accumulated Depreciation [AUPD] as a contra account to asset, Utility Plant Accumulated Depreciation [AUPD] is always a negative figure.

Utility Plant Accumulated Depreciation [AUPD] includes:

- Accumulated depreciation of nuclear fuel
- Accumulated depreciation of electric power plants
- Accumulated depreciation of electricity distribution installation
- Accumulated depreciation of nuclear fuel in use
- Accumulated depreciation of alternative power generating plants (thermal)
- Accumulated depreciation of gas plants
- Accumulated depreciation of gas distribution installation
- Accumulated depreciation of water distribution installation
- Accumulated depreciation of waste water treatment facilities in water utility companies

Definition revised November 2003

Utility Plant, Net

AUPN

| | |
|------------------------|--------------------|
| COA Code | AUPN |
| Eikon for Office Field | TR.UtilityPlantNet |
| Eikon for Office Label | Utility Plant, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Utility Plant, Net [AUPN] represents Utility Plant - Gross [AUTP] reduced by Utility Plant Accumulated Depreciation [AUPD]. Utility Plant - Gross [AUTP] is limited to the unique fixed assets that are employed for electric generation, distribution of electricity, gas, water, or any other regulated resources.

Utility Plant, Net [AUPN] excludes:

- Decommissioning funds when not reported as a part of utility plant (investment funds that are designated for decommissioning a nuclear power plant and classified as LT Investments – Other [ALTI])

Definition revised June 2003

Exploration & Production

AEXP

| | |
|------------------------|----------------------------|
| COA Code | AEXP |
| Eikon for Office Field | TR.ExplorationProduction |
| Eikon for Office Label | Exploration And Production |

| | |
|-------------------|------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Exploration & Production [AEXP] represents costs incurred in the exploration for and production of oil.
Exploration & Production [AEXP] has been used historically, but is being discontinued.

Definition revised June 2003

Accumulated Depletion

ADPL

| | |
|------------------------|-------------------------|
| COA Code | ADPL |
| Eikon for Office Field | TR.AccumulatedDepletion |
| Eikon for Office Label | Accumulated Depletion |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Accumulated Depletion [ADPL] represents the accumulated value of erosion of land over its useful life.
Accumulated Depletion [ADPL] has been used historically, but is being discontinued.

Definition revised June 2003

Total Utility Plant, Net

SUPN

| | |
|------------------------|--------------------------|
| COA Code | SUPN |
| Eikon for Office Field | TR.TotalUtilityPlantNet |
| Eikon for Office Label | Total Utility Plant, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Asset |

Total Utility Plant, Net [SUPN] represents Total Utility Plant - Gross [AUTP] reduced by Accumulated Depreciation [AUPD].

Definition revised June 2003

LT Investment – Affiliate Companies**AEQI**

| | |
|------------------------|--------------------------------------|
| COA Code | AEQI |
| Eikon for Office Field | TR.LTInvestmentAffiliateCompanies |
| Eikon for Office Label | LT Investment - Affiliate Companies |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

LT Investment – Affiliate Companies [AEQI] represents long-term investment in securities (loans, bonds, and equity) of affiliate companies, where the affiliation may be defined as associated companies, joint ventures, and unconsolidated subsidiaries.

Associated companies are usually defined as those where the shareholding company may have a significant influence on decision making in the affiliated company. It usually requires approximately 20% of shareholding to have a significant influence, although the percentage figure is not an absolute criterion.

LT Investment – Affiliate Companies [AEQI] includes:

- Advances to affiliated companies
- Investments in affiliated companies
- Investments in group companies/subsidiaries when financial statements of the parent company are not consolidated
- Investments in a parent company
- Joint ventures

LT Investment – Affiliate Companies [AEQI] excludes:

- Receivables (classified as Accounts Receivable – Trade, Gross [AARG] or Notes Receivable – Long Term [ALTR], depending on the type of receivable)
- Investments in own shares, when such item is reported as an investment by a company (classified as Other Current Assets [AOCA] or Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of a company are not delineated between current and non-current)

Definition revised June 2003

Long-Term Investments – Other**ALTI**

| | |
|------------------------|------------------------|
| COA Code | ALTI |
| Eikon for Office Field | TR.LTInvestmentsOther |
| Eikon for Office Label | LT Investments - Other |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|--------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Asset |

Long-Term Investments – Other [ALTI] represents long-term investments with maturities of one year or longer. It also includes special funds such as pension funds.

When a company reports its assets according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities, investment securities may be classified as "available for sale" and "held to maturity". In such cases, investments may include short-term (classified as Short-Term Investments [ASTI]) as well as long-term maturities.

Long-Term Investments – Other [ALTI] includes:

- Investment securities/loans in insurance companies
- Investment assets other than trading account assets in investment services and miscellaneous financial service companies
- Land for sale in real estate operations companies
- Lease investments
- Decommissioning funds in utility companies
- Investment assets of a short-term nature when assets of a company are not delineated between current and non-current
- Financial Derivatives for Financial Companies

Long-Term Investments – Other [ALTI] excludes:

- Commercial paper discounted as investments (classified as Notes Receivable – Long-Term [ALTR] when assets of a company are delineated between current and non-current)
- Investments in affiliated companies (classified as LT Investment – Affiliated Companies [AEQI])
- Collateralized mortgage obligations (CMO) and mortgage-backed securities in real estate operations companies (treated as loans to customers and classified as Notes Receivable – Long-Term [ALTR] when assets of a company are delineated between current and non-current)
- Receivables on investment income when assets of a company are not delineated between current and non-current (classified as Other Long-Term Assets [AOAS])
- Loans to customers in non-banking financial service and real estate operations companies (classified as Notes Receivable – Long-Term [ALTR] when assets of a company are delineated between current and non-current)
- Restricted Investments – if listed in the Long term Asset section. (Classified as Restricted Cash Long Term Assets [ARCL].)

Definition revised January 2011

Long-Term Investments

SINV

| | |
|------------------------|-----------------------|
| COA Code | SINV |
| Eikon for Office Field | TR.LTInvestments |
| Eikon for Office Label | Long Term Investments |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Long-Term Investments [SINV] represents the sum of LT Investments – Affiliate Companies [AEQI] and LT Investments – Other [ALTI].

Definition revised June 2003

Insurance Receivables

APRE

| | |
|------------------------|-------------------------|
| COA Code | APRE |
| Eikon for Office Field | TR.InsuranceReceivables |
| Eikon for Office Label | Insurance Receivables |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Asset |

Insurance Receivables [APRE] represents receivables from policyholders, agencies, and other operating parties in insurance companies, but excludes receivables from reinsurers.

Insurance Receivables [APRE] includes:

- Premiums receivable from policyholders
- Due from policyholders, agencies, brokers
- Provision for doubtful receivables (as a negative figure)

Insurance Receivables [APRE] excludes:

- Receivables from reinsurers (recovery of claims paid or commissions paid) or prepayment to reinsurers (prepayment of premiums ceded to reinsurers) (classified as Reinsurance – Asset [ARII])
- Investment income receivable (classified as Accrued Investment Income [AAII])
- Loans receivable (classified as LT Investments – Other [ALTI])

Definition revised June 2003

Notes Receivable – Long-Term

ALTR

| | |
|------------------------|-----------------------------|
| COA Code | ALTR |
| Eikon for Office Field | TR.NoteReceivableLT |
| Eikon for Office Label | Note Receivable - Long Term |

| | |
|-------------------|--------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Asset |

Notes Receivable – Long Term [ALTR] represents long-term notes receivable, excluding the current portion of the long-term receivables. It also represents all other long term receivables reported in the Non-current Assets section. When a company reports its assets without segregation between current and non-current, all notes receivable are classified as Notes Receivable – Long Term [ALTR].

Notes Receivable – Long Term [ALTR] includes:

- Long Term Accounts and Notes receivable reported in Non-current Assets section
- Long Term Capital/Finance receivables
- Long Term Guarantee receivables
- Long Term Lease receivables
- Other Long Term receivables
- Notes receivable for companies that do not segregate between current and non-current assets

Notes Receivable – Long Term [ALTR] excludes:

- Loans receivable in insurance companies (classified as LT Investments – Other [ALTI])
- Insurance receivable and Premium Notes receivable in insurance companies (classified as Insurance Receivables [APRE])
- Notes receivable in investment services, miscellaneous financial services and other non-banking financial service companies (classified as Notes Receivables – Short-Term [ASTR] when reported as a part of current assets)
- Notes receivable in real estate operations which are treated as mortgage loans to customers (classified as Notes Receivables – Short-Term [ASTR])

Definition revised January 2009

Deferred Charges

ADFC

| | |
|------------------------|--------------------------------|
| COA Code | ADFC |
| Eikon for Office Field | TR.DeferredCharges |
| Eikon for Office Label | Deferred Charges |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |

Data Type Asset

Deferred Charges [ADFC] represents prepaid expenses other than for operations. Such expenses may be deferred and amortized in later years.

Certain deferred charges, such as debt issuance expenses, may be deferred as an asset and amortized during the life of related debt instruments. However, a similar item, such as debt discounts, may be amortized as an additional interest expense and the remaining balance may be reported as a contra item to related debts outstanding instead of as a deferred charge.

Deferred Charges [ADFC] includes:

- Deferred financing costs, deferred debt issuance costs, deferred loan expenses

Deferred Charges [ADFC] excludes:

- Prepayment for inventory purchases (classified as a related inventory item such as Inventories – Finished Goods [AIFG] Inventories – Raw Materials [AIMR], etc.)
- Prepayment for purchase of fixed assets when reported as a part of tangible fixed assets, or as a part of non-current assets but not as a part of tangible fixed assets (classified as Construction in Progress [ACPC])
- Prepayment for pension benefits or any employment-related items such as post-retirement health benefits (classified as Pension Benefits – Overfunded [APBO])
- Taxes recoverable (finite receivable) (classified as Receivables – Other [AORC] when reported as a part of current assets, or Other Long-Term Assets [AOAS] when reported as a part of non-current assets)
- Deferred tax assets (estimated receivable) (classified as Deferred Income Tax – Long-Term Asset [ADTA])
- Deferred acquisition costs (classified as Goodwill, Gross [AGWG] when amortization of goodwill is present, and Goodwill, Net [AGWI] in the absence of the amortization)
- Decommissioning funds in utility companies (classified as LT Investments – Other [ALTI])
- Deferred development costs (classified as Intangibles, Gross [AING] when amortization of intangibles is present and Intangibles, Net [AINP] in the absence of the amortization)
- Deferred royalty payments, deferred commissions paid, deferred consulting fees paid, or other operating expenses (classified as Prepaid Expenses [APPY] when assets of a company are delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])
- Deferred or prepaid interest expenses (classified as Prepaid Expenses [APPY] when assets of a company are delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])

Definition revised June 2003

Pension Benefits – Overfunded

APBO

COA Code APBO

Eikon for Office Field TR.PensionBenefitsOverfunded

Eikon for Office Label Pension Benefits - Overfunded

Units Millions

Polarity Positive

Annual History Since 1983

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Pension Benefits – Overfunded [APBO] represents overfunded pension benefits. When a company uses the Defined Benefit Method, regularly funded pension contribution may generate gains such that the fair market value of plan assets exceeds the accumulated benefit obligation. These excess benefits remain on the balance sheet as Pension Benefits – Overfunded [APBO]. The accumulated benefit obligation is the present value of pension benefits earned as of the balance sheet date based on current salaries.

Pension Benefits – Overfunded [APBO] includes:

- Prepaid pension costs
- Pension assets

Definition revised June 2003

Deferred Income Tax – Long-Term Asset

ADTA

| | |
|------------------------|---------------------------------------|
| COA Code | ADTA |
| Eikon for Office Field | TR.DeferredIncomeTaxLTAsset |
| Eikon for Office Label | Deferred Income Tax - Long Term Asset |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Deferred Income Tax – Long-Term Asset [ADTA] represents credits that are being applied to income taxes that will be paid in future years.

Deferred Income Tax – Long-Term Asset [ADTA] excludes:

- Prepaid taxes, where such obligation to tax authorities is confirmed and differentiated from estimated deferred tax assets (classified as Prepaid Expenses [APPY] when assets of a company are not delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])
- Taxes recoverable (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])

Definition revised June 2003

Discontinued Operations – LT Asset

ADOA

| | |
|------------------------|------------------------------------|
| COA Code | ADOA |
| Eikon for Office Field | TR.DiscontinuedOperationsLTAsset |
| Eikon for Office Label | Discontinued Operations - LT Asset |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Discontinued Operations – LT Asset [ADOA] represents long-term assets of discontinued operations. Such assets in discontinued operations may be subject to disposition in the future or deployed for other operations.

When a company does not delineate between current and non-current assets, all assets under discontinued operations are classified as Discontinued Operations – LT Asset [ADOA].

Discontinued Operations – LT Asset [ADOA] includes:

- Assets held for sale/disposal/disposition, when reported as part of discontinued operations or when not classified as either current or non-current assets held for sale and outside the ordinary course of business
- Property, plant, and equipment for sale, after usage (classified as Other Long Term Assets [AOAS], may be classified as Discontinued Operations – LT Asset [ADOA] when assets of a company are not delineated between current and non-current)

Discontinued Operations – LT Asset [ADOA] excludes:

- Property for sale as an investment (classified as LT Investments – Other [ALTI])

Definition revised November 2011

Restricted Cash – Long-Term

ARCL

| | |
|------------------------|--------------------------------|
| COA Code | ARCL |
| Eikon for Office Field | TR.RestrictedCashLT |
| Eikon for Office Label | Restricted Cash - Long Term |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Asset |

Restricted Cash – Long-Term [ARCL] represents cash or cash equivalents that are prepared for specific purposes, subject to long-term restrictions, and not readily available for operational uses.

When a company does not delineate between current and non-current assets, all restricted cash is classified as Restricted Cash – Long-Term [ARCL].

Restricted Cash – Long-Term [ARCL] includes:

- Cash held in escrow
- Cash pledged as collateral

- Restricted Investment – If reported in the Long Term Assets

Restricted Cash – Long-Term [ARCL] excludes:

- Cash restricted for operating purposes such as cash/securities in escrow for payment of guarantees in securities brokerage activities (classified as Other Long-Term Assets [AOAS])

Definition revised May 2005

| Other Long-Term Assets | | AOAS |
|-------------------------------|------------------------|-------------|
| COA Code | AOAS | |
| Eikon for Office Field | TR.OtherLTAssets | |
| Eikon for Office Label | Other Long Term Assets | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Utility | |
| Data Type | Asset | |

Other Long-Term Assets [AOAS] represents “other long-term assets” not included in:

- Deferred Charges [ADFC]
- Pension Benefits – Overfunded [APBO]
- Deferred Income Tax – Long-Term Asset [ADTA]
- Discontinued Operations – LT Asset [ADOA]
- Restricted Cash – Long-Term [ARCL]

Other Long-Term Assets [AOAS] includes:

- Advances to distributors/officers/employers
- Cash surrendered
- Customer deposits (long-term)
- Prepaid expenses (long-term)
- Security deposits (i.e., for renting)
- Unpaid capital/subscriptions receivable
- Financial Derivatives for Non-Financial Companies

Other Long-Term Assets [AOAS] excludes:

- Non-trade, long-term accounts and notes receivable (classified as Long-Term Notes Receivable [ALTR])
- Trade receivables from affiliates (classified as Accounts Receivable, Trade – Net [AACR] or , Accounts Receivable, Trade – Gross [AARG] when reported with a provision for doubtful accounts and when assets of a company are not delineated between current and non-current, or Notes Receivable – Long-Term [ALTR] when reported as part of non-current assets)

- Receivables/dues from affiliates that are not considered as trade receivables and short-term (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current or Notes Receivable – Long-Term [ALTR] when reported as part of non-current assets)
- Receivables/dues from affiliates not considered as trade receivable and long-term (classified as Notes Receivable – Long-Term [ALTR])
- Receivables from or loans to employees/officers (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current or Notes Receivable – Long-Term [ALTR] when reported as part of non-current assets)
- Accrued interest income (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current or Notes Receivable – Long-Term [ALTR] when reported as part of non-current assets)
- Decommissioning trust funds (classified as LT Investments – Other [ALTI])
- Deposits/advances for equipment purchase (classified as Construction in Progress – Gross [ACPC])
- Deposits/advances for purchase of inventories when assets of a company are not delineated between current and non-current (classified as related inventory, such as Inventories – Finished Goods [AIFG] for merchandise, Inventories – Raw Materials [AIMR], or Inventories – Other [AIOT] when not specified to any specific inventory)
- Deposits with other banks when assets of a company are not delineated between current and non-current (classified as Cash [ACSH] or Cash & Cash Equivalents [ACAE])
- Derivative assets/instruments/securities for hedging/interest rate swap when assets of a company are not delineated between current and non-current (classified as Long-Term Investments – Other [ALTI])
- Property held for resale (classified as Inventory – Finished Goods [AIFG] when assets of a company are not delineated between current and non-current for dealing properties, LT Investments – Other [ALTI] for non-dealing properties)
- Insurance-related receivables in insurance companies (classified as Insurance Receivables [APRE])
- Receivables in relation to claims for insurance (such as insurance claims receivable, or life insurance value receivable for employees) in non-insurance companies (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current or Notes Receivable – Long-Term [ALTR])
- Land for development in construction service and real estate operations companies (classified as Inventories – Raw Materials [AIRM] when reported as a part of inventories in the asset section)
- Land for development in companies other than construction services and real estate operations (classified as Construction in Progress [ACPC] when reported as a part of tangible fixed assets)

Definition revised June 2003

Other Long-Term Assets, Total

SOLA

| | |
|------------------------|-------------------------------|
| COA Code | SOLA |
| Eikon for Office Field | TR.OtherLTAssetsTotal |
| Eikon for Office Label | Other Long Term Assets, Total |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Other Long-Term Assets, Total [SOLA] represents the sum of:

- Deferred Charges [ADFC]
- Pension Benefits – Overfunded [APBO]
- Deferred Income Tax – Long-Term Asset [ADTA]
- Discontinued Operations – Long-Term Asset [ADOA]
- Restricted Cash – Long-Term [ARCL]
- Other Long-Term Assets [AOAS]

Definition revised June 2003

Deferred Policy Acquisition Costs

ADPA

| | |
|------------------------|-----------------------------------|
| COA Code | ADPA |
| Eikon for Office Field | TR.DfrdPolicyAcqnCosts |
| Eikon for Office Label | Deferred Policy Acquisition Costs |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Asset |

Deferred Policy Acquisition Costs [ADPA] represents varying costs related to the acquisition of insurance contracts that are deferred and amortized over the respective policy terms.

Definition revised June 2003

Securities/Indebtedness of Related Party

ARPI

| | |
|------------------------|--|
| COA Code | ARPI |
| Eikon for Office Field | TR.SecsIndebtRelatedParty |
| Eikon for Office Label | Securities/Indebtedness of Related Party |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |

Data Type Asset

Securities/Indebtedness of Related Party [ARPI] represents securities of, or lending to, related parties, where such related parties include officers, directors, or employees, but not affiliated companies. Due to the relationship between a parent company and its affiliated companies, transactions between the two are delineated from other transactions.

Securities/Indebtedness of Related Party [ARPI] excludes:

- Trading account assets, debt securities, equity securities, policy loans, and other operating investment assets (classified as LT Investments – Other [ALTI])
- Investments in and advances to affiliates (classified as LT Investments – Affiliate Companies [AEQI])

Definition revised June 2003

Accrued Investment Income

AAII

COA Code AAII

Eikon for Office Field TR.AccruedInvestmentInc

Eikon for Office Label Accrued Investment Income

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Asset

Accrued Investment Income (AAII) represents investment income accrued, but not yet received. Investment income in insurance companies is an integral part of operating revenue.

Definition revised June 2003

Reinsurance – Asset

ARII

COA Code ARII

Eikon for Office Field TR.ReinsuranceAsset

Eikon for Office Label Reinsurance - Asset

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Asset

Reinsurance – Asset [ARII] represents receivables from reinsurers, where a company assumed risks on insurance policies ceded by other insurance companies.

Reinsurance – Asset [ARII] includes:

- Due from reinsurers
- Claims recoverable from reinsurers
- Commissions recoverable from reinsurers
- Prepaid premiums ceded to reinsurers

Definition revised June 2003

Separate Accounts – Assets

ASAC

| | |
|------------------------|----------------------------|
| COA Code | ASAC |
| Eikon for Office Field | TR.SeparateAccountsAssets |
| Eikon for Office Label | Separate Accounts - Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Asset |

Separate Accounts – Assets [ASAC] represents assets of contra accounts for transactions on segregated funds. Segregated funds are established for an insurance company to manage certain investment assets on behalf of its clients. In managing such segregated funds, income from the funds is directly transferred to the clients and the insurance company earns commissions on managing such funds for customers.

Definition revised June 2003

Interest Receivable

AIRC

| | |
|------------------------|-----------------------|
| COA Code | AIRC |
| Eikon for Office Field | TR.InterestReceivable |
| Eikon for Office Label | Interest Receivable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Interest Receivable [AIRC] represents interest income accrued, but not yet received, on loans and other investments of commercial banks. Interest income is an integral part of operating revenues for in commercial banks.

Definition revised June 2003

Other Real Estate Owned**AORE**

| | |
|------------------------|-------------------------|
| COA Code | AORE |
| Eikon for Office Field | TR.OtherRealEstateOwned |
| Eikon for Office Label | Other Real Estate Owned |
| Units | Millions |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Asset |

Other Real Estate Owned [AORE] represents real estate owned by banks, but not for their own use.

Other Real Estate Owned [AORE] includes:

- Real estate foreclosed/repossessed
- Real estate held for sale as an investment

Other Real Estate Owned [AORE] excludes:

- Real property for own use or for renting (classified as Property/Plant/Equipment – Gross [APTC])
- Mortgage loans on real property (classified as Total Gross Loans [ATGL])

Definition revised June 2003

Other Assets**AOAT**

| | |
|------------------------|--------------------------------------|
| COA Code | AOAT |
| Eikon for Office Field | TR.OtherAssets |
| Eikon for Office Label | Other Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

Other Assets [AOAT] represents assets not classified as:

- Securities/Indebtedness of Related Party [ARPI] – Insurance only
- Accrued Investment Income [AAII] – Insurance only
- Reinsurance – Assets [ARII] – Insurance only
- Separate Accounts – Assets [ASAC] – Insurance only
- Interest Receivable [AIRC] – Banking only
- Other Real Estate Owned [AORE] – Banking only

Other Assets [AOAT] is used to represent all other assets when assets of a company are not delineated between current and non-current.

Other Assets [AOAT] excludes:

- Property/equipment on lease (not subject to finance lease agreement) (classified as a component of Property/Plant/Equipment – Total, Gross [APPN])
- Assets held for sale/disposal/disposition, when reported as part of discontinued operations or when not classified as either current or non-current assets held for sale and outside the ordinary course of business (classified as Discontinued Operations – Long-Term Assets [ADOA])
- Assets held for sale in real estate operations and construction service companies (classified as Inventories – Finished Goods [AIFG] when assets of a company are not delineated between current and non-current)
- Deferred charges such as debt issuance costs, deferred financing costs, or unamortized debt discounts (classified as Deferred Charges [ADFC])
- Advance payments for fixed asset acquisition (classified as Construction in Progress, Gross [ACPC])
- Cash in escrow in companies other than banks (classified as Restricted Cash – Current [ARCA] or Restricted Cash – Long Term [ARCL])
- Costs of policy acquisition in insurance companies (classified as Deferred Policy Acquisition Costs [ADPA])
- Credit card loans in consumer financial service companies (classified as Notes Receivable – Short-Term [ASTR] when reported as a part of current assets or Notes Receivable – Long-Term [ALTR] when assets of a company are not delineated between current and non-current])
- Credit card loans/receivables in insurance companies (classified as LT Investments – Other [ALTI])
- Credit loss allowances to credit card loans in consumer financial services (classified as Notes Receivable – Short-Term [ASTR] as a negative or Notes Receivable – Long Term [ALTR], depending on the company's report)

Definition revised November 2011

| Other Assets, Total | | SOAT |
|----------------------------|--------------------------------------|-------------|
| COA Code | SOAT | |
| Eikon for Office Field | TR.OtherAssetsTotal | |
| Eikon for Office Label | Other Assets, Total | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Asset | |

Other Assets, Total [SOAT] represents the sum of:

- Securities/Indebtedness of Related Party [ARPI] – Insurance only

- Accrued Investment Income [AAII] – Insurance only
- Reinsurance – Assets [ARII] – Insurance only
- Separate Accounts – Assets [ASAC] – Insurance only
- Interest Receivable [AIRC] – Banking only
- Other Real Estate Owned [AORE] – Banking only
- Other Assets [AOAT] for all industries

Other Assets, Total [SOAT] is defined by Thomson Reuters as those not included in:

- Total Current Assets [ATCA] – Industrial and Utility
- Other Earning Assets, Total [SOEA] – Banking only
- Property/Plant/Equipment, Total – Net [APPN] – all industries
- Goodwill, Net [AGWI] – all industries
- Intangibles, Net [AINT] – all industries
- Total Utility Plant, Net [SUPN] – Utility only
- Long-Term Investments [SINV] – all industries
- Insurance Receivables [APRE] – Insurance only
- Notes Receivable – Long-Term [ALTR] – Industrial, Insurance, Utility
- Other Long-Term Assets, Total [SOLA] – all industries
- Deferred Policy Acquisition Costs [ADPA] – Insurance only

Definition revised June 2003

| Total Assets | | ATOT |
|------------------------|--------------------------------------|-------------|
| COA Code | ATOT | |
| Eikon for Office Field | TR.TotalAssetsReported | |
| Eikon for Office Label | Total Assets, Reported | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Asset | |

Total Assets [ATOT] represents the total assets of a company, which is the sum of:

- Total Current Assets [ATCA] – Industrial and Utility
- Cash & Due From Banks [ACDB] – Banking only
- Other Earning Assets, Total [SOEA] – Banking only

- Net Loans [ANTL] – Banking only
- Property/Plant/Equipment, Total – Net [APPN] – all industries
- Goodwill, Net [AGWI] – all industries
- Intangibles, Net [AINT] – all industries
- Total Utility Plant, Net [SUPN] – Utility only
- Long-Term Investments [SINV] – all industries
- Insurance Receivables [APRE] – Insurance only
- Notes Receivable – Long-Term [ALTR] – Industrial, Insurance, Utility
- Other Long-Term Assets, Total [SOLA] – all industries
- Deferred Policy Acquisition Costs [ADPA] – Insurance only
- Other Assets, Total [SOAT] – all industries

Definition revised September 2005

Liabilities

Accounts Payable

LAPB

| | |
|------------------------|--------------------------------------|
| COA Code | LAPB |
| Eikon for Office Field | TR.AccountsPayable |
| Eikon for Office Label | Accounts Payable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Utility, Insurance |
| Data Type | Liability |

Accounts Payable [LAPB] represents balances owed to suppliers for materials and merchandise acquired on an open account.

Accounts Payable [LAPB] includes:

- Accounts payable to joint ventures, partnerships
- Accrued interest, interest payable in commercial banks
- Bills Payable reported as part of Trade/Accounts Payable
- Payable to/due to related parties (when reported as part of Trade/Accounts Payable)
- Payable to/due to affiliates (when reported as part of Trade/Accounts Payable)
- Payable to/due to associates (when reported as part of Trade/Accounts Payable)

Accounts Payable [LAPB] excludes:

- Taxes payable (classified as Income Taxes Payable [LTXP])
- Taxes other than income taxes payable (classified as Accrued Expenses [LAEX])
- Wages payable, rent, interest payable (classified as Accrued Expenses [LAEX])
- Dividends payable (classified as Dividends Payable [LDPB])
- Payables to officers, shareholders and other related parties (classified as Accrued Expenses [LAEX])
- Payable to/due to related parties (when reported outside of Trade/Accounts Payable) [LOPB]
- Payable to/due to affiliates (when reported outside of Trade/Accounts Payable) [LOPB]
- Payable to/due to associates (when reported outside of Trade/Accounts Payable) [LOPB]
- Accounts Payable and Accrued Expenses (not separated) (classified as Payables/Accrued [LPBA])
- Excess billing over projects completed in construction service companies (classified as Other Current Liabilities [LOCL])

- Excess billing over projects completed in construction companies (as an asset) (classified as Inventory – Work in Progress [AIWP])
- Notes/mortgage payable (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised August 2013

Payable/Accrued **LPBA**

| | |
|------------------------|--------------------------------------|
| COA Code | LPBA |
| Eikon for Office Field | TR.PayableAccrued |
| Eikon for Office Label | Payable / Accrued |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Payable/Accrued [LPBA] is used when trade Accounts Payable [LAPB] and Accrued Expenses [LAEX] are not delineated by a company.

Payable/Accrued [LPBA] excludes:

- (Trade) Accounts payable to suppliers and other trading partners (classified as Accounts Payable [LAPB])
- Accrued expenses, such as interest accrued/payable, wages/salaries accrued/payable, accrued compensation to employees, rent, etc. (classified as Accrued Expenses [LAEX])
- Dividends payable (common or preferred) (classified as Dividends Payable [LDPB])
- Notes/mortgage payable (classified as Notes Payable/Short-Term Debt [LSTD])
- Interest payable/accrued interest in financial service companies (classified as Accounts Payable [LAPB])

Definition revised June 2003

Accrued Expenses **LAEX**

| | |
|------------------------|--------------------------------------|
| COA Code | LAEX |
| Eikon for Office Field | TR.AccruedExpenses |
| Eikon for Office Label | Accrued Expenses |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Accrued Expenses [LAEX] represents operational expenses accrued, but not yet paid. As current liabilities, such expenses are expected to be paid within one year or one operating cycle, whichever is longer.

Accrued Expenses [LAEX] includes:

- Interest payable, accrued interest expenses in companies other than commercial banks
- Accrued insurance expenses, accrued advertising expenses
- Wages/salaries payable, accrued payroll, payroll taxes payable, accrued compensation expenses, accrued profit sharing
- Income real estate taxes, accrued property taxes (other than income taxes)
- Professional fees payable, royalties payable
- Rent payable

Accrued Expenses [LAEX] excludes:

- Accrued interest expenses, interest payable in commercial banks (classified as Accounts Payable [LAPB])
- Leases payable, mortgage payable (long-term lease financing) (classified as Notes Payable/Short-Term Debt [LSTD])
- Deferred income tax liability – current (classified as Deferred Income Tax – Current Liability [LDTC])
- Accrued income taxes (classified as Income Taxes Payable [LTXP])

Definition revised June 2003

Policy Liabilities

LPLR

| | |
|------------------------|----------------------|
| COA Code | LPLR |
| Eikon for Office Field | TR.PolicyLiabilities |
| Eikon for Office Label | Policy Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Liability |

Policy Liabilities [LPLR] represents payables for claims and losses to policyholders, and other liabilities directly related to insurance policies assumed. However, Policy Liabilities [LPLR] is limited to liabilities where the amounts of claims and losses are already confirmed.

Policy Liabilities [LPLR] includes:

- Claims outstanding, unpaid claims and losses, claims and losses payable (to policyholders) – accident, health, life benefits, etc.
- Claims adjustment expenses payable
- Annuity benefits payable

- Accumulated dividends to policyholders

Policy Liabilities [LPLR] excludes:

- Payables to reinsurers (classified as Reinsurance – Liability [LRII])
- Reserve for future policy benefits on life policies and annuity in life insurance companies (classified as Insurance Reserve [LINR])
- Unearned/unexpired premiums (classified as Unearned Premium/Unearned Revenue [LUPR])
- Technical/mathematical provision (classified as Insurance Reserve [LINR])

Definition revised June 2003

Insurance Reserves

LINR

| | |
|------------------------|----------------------|
| COA Code | LINR |
| Eikon for Office Field | TR.InsuranceReserves |
| Eikon for Office Label | Insurance Reserves |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Liability |

Insurance Reserves [LINR] represents reserves for policy benefits under actuarial assumptions on insurance policies. This reserve is usually required in long-term insurance policies, such as life or in annuity management plans.

Insurance Reserves [LINR] includes:

- Life insurance benefits reserve
- Technical reserves, which is a broader definition of insurance-related reserves on the basis of actuarial computation

Insurance Reserves [LINR] excludes:

- Reserve for unearned premium (classified as Unearned Premium/Unearned Revenue [LUPR])
- Outstanding claims and losses, unpaid claims and losses, reserve for claims and losses, premium reserve (classified as Policy Liabilities [LPLR])

Definition revised June 2003

Unearned Premium/Unearned Revenue

LUPR

| | |
|------------------------|-----------------------------------|
| COA Code | LUPR |
| Eikon for Office Field | TR.UnearndPremUnearndRev |
| Eikon for Office Label | Unearned Premium/Unearned Revenue |
| Units | Millions |

| | |
|-------------------|------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Liability |

Unearned Premium/Unearned Revenue [LUPR] represents premiums received but not yet earned. This generally refers to premiums received on non-life insurance policies, as these premiums are earned over the life of the contract.

Unearned Premium/Unearned Revenue [LUPR] excludes:

- Unpaid claims and losses (classified as Policy Liabilities [LPLR])
- Unearned commissions and fees (classified as Customer Advances [LCAV])
- Premium ceded (payable) (classified as Reinsurance – Liability [LRII])

Definition revised June 2003

Repurchase Agreements - Liability

LRPA

| | |
|------------------------|-------------------------|
| COA Code | LRPA |
| Eikon for Office Field | TR.RepurchaseAgreements |
| Eikon for Office Label | Repurchase Agreements |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Liability |

Repurchase Agreements - Liability [LRPA] represents short-term liabilities on securities sold under repurchase agreements. A liability is an area of potential financial exposure or loss. Insurance companies usually receive premiums on taking policies, and actively invest the proceeds, where earnings from the investment are used for claims and loss expenses.

Definition revised June 2003

Separate Accounts – Liability

LSAC

| | |
|------------------------|-------------------------------|
| COA Code | LSAC |
| Eikon for Office Field | TR.SeparateAcctsLiability |
| Eikon for Office Label | Separate Accounts - Liability |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

Quarterly History Since 1989

COA Type Insurance

Data Type Liability

Separate Accounts – Liability [LSAC] represents liabilities of contra accounts for transactions on segregated funds. Segregated funds are established for an insurance company to manage certain investment assets on behalf of its client. Insurance companies earn fees by managing such segregated funds. Pension fund management or annuity-style savings accounts offered by life insurance companies are examples of services through which insurance companies earn these fees.

Separate Accounts – Liability excludes:

- Claims on assets that constitute a contra account to separate account liabilities (classified as Separate Accounts – Assets [ASAC])

Definition revised June 2003

Other Policyholders' Funds

LOPF

COA Code LOPF

Eikon for Office Field TR.OthPolicyholdersFunds

Eikon for Office Label Other Policyholders' Funds

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Liability

Other Policyholders' Funds [LOPF] represents liabilities/funds directly related to the writing of policies by insurance companies, not included in:

- Policy Liabilities [LPLR]
- Insurance Liabilities [LINR]
- Unearned Premium/Unearned Revenue [LUPR]
- Repurchase Agreements - Liability [LRPA]
- Separate Accounts – Liability [LSAC]
- Reinsurance – Liability [LRII]

Definition revised June 2003

Reinsurance – Liability

LRII

COA Code LRII

Eikon for Office Field TR.ReinsuranceLiability

Eikon for Office Label Reinsurance - Liability

Units Millions

| | |
|-------------------|------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Liability |

Reinsurance – Liability [LRII] represents payables by an insurance company to reinsurers.

Reinsurance – Liability [LRII] includes:

- Premiums ceded payable for outward reinsurance
- Claims and losses payable to reinsurers for inward reinsurance

Definition revised June 2003

Policy Liabilities

SPOL

| | |
|------------------------|---------------------------|
| COA Code | SPOL |
| Eikon for Office Field | TR.PolicyLiabilitiesTotal |
| Eikon for Office Label | Policy Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Liability |

Policy Liabilities [SPOL] represents total liabilities related to the insurance operations of an insurance company, and represents the sum of:

- Policy Liabilities [LPLR]
- Insurance Liabilities [LINR]
- Unearned Premium/Unearned Revenue [LUPR]
- Repurchase Agreements - Liability [LRPA]
- Separate Accounts – Liability [LSAC]
- Other Policyholders' Funds [LOPF]
- Reinsurance – Liability [LRII]

Definition Revised June 2003

Non-Interest Bearing Deposits

LNID

| | |
|------------------------|-------------------------------|
| COA Code | LNID |
| Eikon for Office Field | TR.NonInterestBearingDpts |
| Eikon for Office Label | Non-Interest Bearing Deposits |

| | |
|-------------------|------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Non-Interest Bearing Deposits [LNID] represents deposits with no interest accrual or with minimal interest earning, which are often known as demand deposits and used for checking accounts. Checking accounts with minimal interest payments, such as NOW accounts, may be considered demand deposits and may be included in Non-Interest Bearing Deposits [LNID] by some banks.

Non-Interest Bearing Deposits [LNID] excludes:

- Time deposits, certificates of deposit Money market accounts (classified as Interest-Bearing Deposits [LIBD])
- Time deposits (classified as Interest Bearing Deposits [LIBD])

Definition revised June 2003

Interest-Bearing Deposits

LIBD

| | |
|------------------------|----------------------------|
| COA Code | LIBD |
| Eikon for Office Field | TR.InterestBearingDeposits |
| Eikon for Office Label | Interest Bearing Deposits |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Interest-Bearing Deposits [LIBD] represents deposits that bear interest, such as savings accounts or time deposits.

Interest-Bearing Deposits [LIBD] includes:

- Savings accounts
- NOW accounts
- Money market accounts
- Passbook deposits
- Time deposits, certificates of deposit

Definition revised June 2003

Other Deposits**LODP**

| | |
|------------------------|------------------|
| COA Code | LODP |
| Eikon for Office Field | TR.OtherDeposits |
| Eikon for Office Label | Other Deposits |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Other Deposits [LODP] represents deposits not classified as Non-Interest Bearing Deposits [LNID] or Interest-Bearing Deposits [LIBD].

Definition revised June 2003

Total Deposits**LDBT**

| | |
|------------------------|---------------------|
| COA Code | LDBT |
| Eikon for Office Field | TR.TotalDepositsBnk |
| Eikon for Office Label | Total Deposits |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Total Deposits [LDBT] represents the sum of:

- Non-Interest Bearing Deposits [LNID]
- Interest-Bearing Deposits [LIBD]
- Other Deposits [LODP]

When a company reports its deposits without any delineation between interest-bearing and non-interest-bearing, or if the deposits are delineated in a manner other than interest-bearing/non-interest-bearing, deposits are classified as Total Deposits [LDBT].

Definition revised June 2003

FHLB Advances**LFLB**

| | |
|------------------------|-----------------|
| COA Code | LFLB |
| Eikon for Office Field | TR.FhlbAdvances |

Eikon for Office Label FHLB Advances

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Liability

FHLB Advances [LFLB] represents advances/borrowings and capital provided by Federal Home Loan Banks (FHLB), where FHLB is a cooperative financial institution that mainly provides funding to other financial institutions for housing, small business, rural development and agriculture.

Definition revised June 2003

Acceptances Outstanding

LACC

COA Code LACC

Eikon for Office Field TR.AcceptancesOutstanding

Eikon for Office Label Acceptances Outstanding

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Liability

Acceptances Outstanding [LACC] represents contingent liabilities that result from transactions mediated by a bank on behalf of customers. The mediating bank may earn fees on mediation or marginal gains/losses on such transactions.

Acceptances Outstanding [LACC] excludes:

- Bankers' acceptances, bank overdrafts (classified as Commercial Paper [LCPR])
- Customer acceptances outstanding that constitute a contra account to acceptances outstanding (classified as Customer Outstanding [ACAC])

Definition revised June 2003

Other Interest-Bearing Liabilities

LOBL

COA Code LOBL

Eikon for Office Field TR.OtherBearingLiabilities

Eikon for Office Label Other Bearing Liabilities

Units Millions

Polarity Positive

| | |
|-------------------|------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Other Interest-Bearing Liabilities [LOBL] represents interest-bearing liabilities in a commercial bank other than:

- Total Deposits [LDBT]
- Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP]
- Total Short-Term Borrowings [LSTB]
- FHLB Advances [LFLB]
- Acceptances Outstanding [LACC]

Other Interest-Bearing Liabilities [LOBL] includes:

- Advance payments from borrowers
- Escrow deposits, mortgage escrow
- ESOP debts/loans

Other Interest-Bearing Liabilities [LOBL] excludes:

- Accrued interest, interest payable to customers in commercial banks (classified as Accounts Payable [LAPB])
- Taxes payable/wages payable (classified as Accrued Expenses [LAEX])
- Bankers' acceptances, bank overdrafts, checks outstanding, demand notes, drafts payable (classified as Commercial Paper [LCPR])
- Borrowed funds/money (classified as Other Short-Term Borrowing [LOTB])
- All current portions of long-term debt (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])

Definition revised November 2003

Other Interest-Bearing Liabilities, Total

SOBL

| | |
|------------------------|----------------------------------|
| COA Code | SOBL |
| Eikon for Office Field | TR.OtherBearingLiabTtl |
| Eikon for Office Label | Other Bearing Liabilities, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Other Interest-Bearing Liabilities, Total [SOBL] represents interest-bearing liabilities other than Total Deposits [LDBT] and Total Short-Term Borrowings [LSTB] in banks. Other Interest-Bearing Liabilities, Total [SOBL] is the sum of:

- FHLB Advances [LFLB]
- Acceptances Outstanding [LACC]
- Other Interest-Bearing Liabilities [LOBL]

Definition revised June 2003

Federal Funds Purchased/Securities Sold Under Repurchase AgreementLFF

| | |
|------------------------|--|
| COA Code | LFFP |
| Eikon for Office Field | TR.FedFundsSldScrtRprcdB |
| Eikon for Office Label | Fed Funds Purchased / Security Sold Under Repurchase Agreement |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] represents funds acquired from a financial institution for a limited period of time to cover reserve requirements. Although the results are the same, the providers of the varying resources are different. Federal Funds Purchased are short-term loans to other depository financial institutions without any collateral, provided by Federal Reserve banks, usually at the Federal Funds rate. These may be considered wholesale loans to other banks. Securities Sold Under Repurchase Agreement are securities purchased on a temporary basis from other financial institutions with a pre-set selling price within a short period of time.

Definition revised June 2003

Commercial Paper

LCPR

| | |
|------------------------|--------------------|
| COA Code | LCPR |
| Eikon for Office Field | TR.CommercialPaper |
| Eikon for Office Label | Commercial Paper |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Commercial Paper [LCPR] represents short-term unsecured promissory notes issued to customers. This is generally discounted by customers.

Commercial Paper [LCPR] includes:

- Bankers' acceptances, bank overdrafts, drafts payable, demand notes payable

Definition revised June 2003

Other Short-Term Borrowings

LOTB

| | |
|------------------------|-----------------------------|
| COA Code | LOTB |
| Eikon for Office Field | TR.OtherSTBorrowings |
| Eikon for Office Label | Other Short Term Borrowings |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Other Short-Term Borrowings [LOTB] represents short-term borrowings other than Commercial Paper [LCPR] or Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP].

Other Short-Term Borrowings [LOTB] includes:

- Borrowed funds

Other Short-Term Borrowings [LOTB] excludes:

- Bankers' acceptances, bank overdrafts, demand notes payable (classified as Commercial Paper [LCPR])
- Advances from borrowers, ESOP borrowing (classified as Other Bearing Liabilities [LOBL])

Definition revised June 2003

Total Short-Term Borrowings

LSTB

| | |
|------------------------|-----------------------------|
| COA Code | LSTB |
| Eikon for Office Field | TR.TotalSTBorrowings |
| Eikon for Office Label | Total Short Term Borrowings |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Liability |

Total Short-Term Borrowings [LSTB] represents total short-term borrowings of a bank, which are the sum of:

- Commercial Paper [LCPR]

- Other Short-Term Borrowings [LOTB]
- Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP]

When a company does not delineate between commercial paper and short term borrowings, total short-term borrowings are recorded in one line and classified as Total Short-Term Borrowings [LSTB].

Definition revised November 2008

Notes Payable/Short-Term Debt

LSTD

| | |
|------------------------|--------------------------------|
| COA Code | LSTD |
| Eikon for Office Field | TR.NotesPayableSTDebt |
| Eikon for Office Label | Notes Payable/Short Term Debt |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Liability |

Notes Payable/Short-Term Debt [LSTD] represents short-term bank borrowings. It also represents notes payable that are issued to suppliers and other short-term interest-bearing liabilities.

Notes Payable/Short-Term Debt [LSTD] excludes derivative liabilities. Clients who wish to include those in debt are advised to calculate the value using supplemental items (Current Derivative Liabilities - Hedging, Supplemental [VCDV] and Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC]).

The portion of short-term debt that relates exclusively to the financing arm of a manufacturing company is presented in a footnote (Short Term Debt Financial Sector, Supplemental [VFSD]).

Notes Payable/Short-Term Debt [LSTD] includes:

- Notes payable/promissory notes/post-dated checks to third parties or affiliated companies
- Short-term bank borrowings/debt/lines of credit/credit facility/financing facility, bank overdrafts, commercial paper, bills of exchange, due to banks in non-banking financial service companies
- Demand notes payable, loans payable, mortgage notes (short-term)
- Revolving credit/loans (short-term)
- Deposits (mostly time deposits, if any) from customers in non-banking financial service companies
- Any other short-term interest-bearing liabilities
- Short-term obligations from Islamic debt (except the current portion of long-term Islamic debt)
- Interest-bearing short-term payables to related parties
- Short-term loans/notes from officers/directors/shareholders, except the current portion of long-term obligations
- Short-term financial liabilities whose nature is not specified by a company – in such case Thomson Reuters assumes that these are interest-bearing

Notes Payable/Short-Term Debt [LSTD] excludes:

- Current maturities of long-term debt obligations, including long-term coupon bonds, bridge loans/notes, convertible bonds/debentures/notes payable, acquisition notes, subordinated debt/notes/debenture/bonds, senior notes/loans (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Current maturities of capitalized/financial lease obligations (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Reverse repurchase (repo) liabilities reported by banks and insurers (classified as Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] for banks, and as Repurchase Agreements – Liability [LRPA] for insurance companies)
- Debt obligations reported by banks, other than long-term debt and financial leases – classified as:
 - Total Deposits [LDBT] (the sum of Non-Interest Bearing Deposits [LNID], Interest-Bearing Deposits [LIBD] and Other Deposits [LODP])
 - Total Short-Term Borrowings [LSTB] (the sum of Commercial Paper [LCPR], Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] and Other Short-Term Borrowings [LOTB])
 - Other Interest-Bearing Liabilities, Total [SOBL] (the sum of FHLB Advances [LFLB], Acceptances Outstanding [LACC] and Other Interest-Bearing Liabilities [LOBL])
- Long-term debt obligations (classified as Long-Term Debt [LLTD])
- Long-term obligations from capitalized/financial leases (classified as Capital Lease Obligations [LCLO])
- Total obligations from long-term debt and long-term capitalized/financial leases (classified as Total Long Term Debt [LTTD])
- Derivative liabilities (for banks and insurers, classified as Other Liabilities [LOLB]; for Industrial and Utility companies – classified as Other Current Liabilities [LOCL] or as Other Liabilities [LOLB])
- Expenses payable without explicit interest obligations (classified as Accrued Expenses [LAEX] when reported as a part of current liabilities, or Other Long-Term Liabilities [LLTL] or Other Liabilities [LOBL] when liabilities of a company are not distinguished between current and non-current)
- Short-term financial liabilities that do not bear interest, including non-interest bearing debt, loans or credit obligations (classified as Other Current Liabilities [LOCL] for Industrial and Utility companies, or as Other Liabilities [LOLB] for banks and insurance companies)
- Long-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Liabilities [LOLB])
- Non-interest bearing payables to related parties (classified as Accounts Payable [LAPB] or Other Payables [LOPB])
- Customer advances (classified as Customer Advances [LCAV])
- Security deposits (classified as Security Deposits [LSDP])

Definition revised August 2015

Current Portion of LT Debt/Capital Leases

LCLD

| | |
|------------------------|---|
| COA Code | LCLD |
| Eikon for Office Field | TR.CurrentPortionLTDebtToCapitalLeases |
| Eikon for Office Label | Current Port. of LT Debt/Capital Leases |

| Units | Millions |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Liability |

Current Portion of LT Debt/Capital Leases [LCLD] represents the portion of long-term debt or capitalized lease obligations that is due within one year.

Current Portion of LT Debt/Capital Leases [LCLD] excludes derivative liabilities. Clients who wish to include those in total debt are advised to calculate the value using supplemental items (Current Derivative Liabilities - Hedging, Supplemental [VCDV] and Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC]).

The current maturities of long-term of debt or leases that relate exclusively to the financing arm of a manufacturing company are presented in a footnote (Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD]).

Current Portion of LT Debt/Capital Leases [LCLD] includes:

- Current portion of long-term bonds (convertible or not; secured and unsecured), debentures, bank borrowings, notes payable, mortgage loans, senior debt, subordinated notes, bills of exchange
- Current portion of capitalized/financial leases
- Current portion of long-term interest-bearing financial liabilities (except derivatives)
- Current portion of long-term interest-bearing debts/borrowings from or notes payable to shareholders, officers, directors, employees
- Current portion of any other long-term interest-bearing liabilities
- Current portion of long-term obligations from Islamic debt
- The current portion of hybrid debt, combining the features of equity and liabilities, presented within current liabilities
- Current portion of long-term financial liabilities whose nature is not specified by a company – in such case Thomson Reuters assumes that these are interest-bearing
- Recourse/non-recourse debt – current portion
- Mortgage obligations – current portion
- Debentures for redemption – current portion

Current Portion of LT Debt/Capital Leases [LCLD] excludes:

- Short-term notes payable, short-term borrowings, lines of credit, bank loans, revolving credits (short-term) and other short-term interest-bearing liabilities (classified as Notes Payable/Short-Term Debt [LSTD])
- Reverse repurchase (repo) liabilities reported by banks and insurers (classified as Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] for banks, and as Repurchase Agreements – Liability [LRPA] for Insurance companies)
- Debt obligations reported by banks, other than long-term debt and financial leases – classified as:

- Total Deposits [LDBT] (the sum of Non-Interest Bearing Deposits [LNID], Interest-Bearing Deposits [LIBD] and Other Deposits [LODP])
- Total Short-Term Borrowings [LSTB] (the sum of Commercial Paper [LCPR], Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] and Other Short-Term Borrowings [LOTB])
- Other Interest-Bearing Liabilities, Total [SOBL] (the sum of FHLB Advances [LFLB], Acceptances Outstanding [LACC] and Other Interest-Bearing Liabilities [LOBL])
- Long-term debt obligations (classified as Long-Term Debt [LLTD])
- Long-term obligations from capitalized/financial leases (classified as Capital Lease Obligations [LCLO])
- Total obligations from long-term debt and long-term capitalized (financial) leases (classified as Total Long Term Debt [LTTD])
- Derivative liabilities (for banks and insurers, classified as Other Liabilities [LOLB]; for Industrial and Utility companies – classified as Other Current Liabilities [LOCL] or as Other Liabilities [LOLB])
- Short-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Current Liabilities [LOCL] for Industrial and Utility companies, or as Other Liabilities [LOLB] for banks and insurance companies)
- Long-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Liabilities [LOLB])
- Customer advances (classified as Customer Advances [LCAV])
- Security deposits (classified as Security Deposits [LSDP])

Definition revised August 2015

Dividends Payable

LDPB

| | |
|------------------------|--------------------------------------|
| COA Code | LDPB |
| Eikon for Office Field | TR.DividendsPayable |
| Eikon for Office Label | Dividends Payable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Dividends Payable [LDPB] represents dividends that are declared but not yet paid to shareholders of common and preferred stock. Although dividends declared are subject to approval by shareholders, companies normally recognize the liabilities when declared by the board of directors.

Dividends Payable [LDPB] excludes:

- Dividends to policyholders (classified as Policy Liabilities [LPLR] in insurance companies)

Definition revised June 2003

Customer Advances**LCAV**

| | |
|------------------------|--------------------------------|
| COA Code | LCAV |
| Eikon for Office Field | TR.CustomerAdvances |
| Eikon for Office Label | Customer Advances |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Liability |

Customer Advances [LCAV] represents advances/deposits from customers for the products to be sold or services to be rendered.

Customer Advances [LCAV] includes:

- Advance payments received from customers
- Customer deposits/prepayments
- Deferred Income/ Revenue

Customer Advances [LCAV] excludes:

- Premiums received in advance from policyholders (classified as Unearned Premium/Unearned Revenue [LUPR])
- Security deposits (not related to sales of products or services to be rendered) (classified as Security Deposits [LSDP])
- Advance billings to customers in excess of projects completed (classified as Other Current Liabilities [LOCL])

Definition revised October 2012

Security Deposits**LSDP**

| | |
|------------------------|--------------------------------|
| COA Code | LSDP |
| Eikon for Office Field | TR.SecurityDeposits |
| Eikon for Office Label | Security Deposits |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Liability |

Security Deposits [LSDP] represents security deposits received for the purpose of offsetting potential losses due to damage of either a physical or intellectual nature or for rights of usage.

Security Deposits [LSDP] includes:

- Franchise deposits
- Rental security deposits, tenant deposits
- Refundable deposits from customers

Security Deposits [LSDP] excludes:

- Deposits from customers for products to be delivered or services to be rendered (classified as Customer Advances [LCAV])
- Deposits from customers in non-banking financial service companies (classified as Notes Payable/Short-Term Debt [LSTD])
- Premium deposits from policyholders in insurance companies (classified as Unearned Premium/Unearned Revenue [LUPR])

Definition revised June 2003

Income Taxes Payable

LTXP

| | |
|------------------------|--------------------------------------|
| COA Code | LTXP |
| Eikon for Office Field | TR.IncomeTaxesPayable |
| Eikon for Office Label | Income Taxes Payable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Income Taxes Payable [LTXP] represents income taxes payable to the government, where such tax liability is already confirmed in terms of amount and payable date. Income Taxes Payable [LTXP] is different from Deferred Income Tax – Current Liability [LDTC], which is an estimated liability.

Income Taxes Payable [LTXP] includes:

- Income taxes payable to foreign governments
- Accrued income taxes

Income Taxes Payable [LTXP] excludes:

- Excise taxes payable, franchise taxes payable, property taxes payable, payroll taxes payable, sales taxes accrued, pump taxes accrued (classified as Accrued Expenses [LAEX])

Definition revised June 2003

Other Payables

LOPB

| | |
|------------------------|------------------|
| COA Code | LOPB |
| Eikon for Office Field | TR.OtherPayables |

| | |
|------------------------|--------------------------------|
| Eikon for Office Label | Other Payables |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Liability |

Other Payables [LOPB] represents current payables other than:

- Dividends Payable [LDPB]
- Income Taxes Payable [LTXP]

These payables are expected to mature within one year or an operating cycle, whichever is longer.

Other Payables [LOPB] includes:

- Payables/due to employees, shareholders, officers, directors (other than loans, dividends)
- Payable to/due to related parties (when reported outside of Trade/Accounts Payable)
- Payable to/due to affiliates (when reported outside of Trade/Accounts Payable)
- Payable to/due to associates (when reported outside of Trade/Accounts Payable)
- Other Payables [LOPB] excludes:
 - Accounts payable for products purchased or services received from suppliers, accounts payable/due to affiliates (classified as Accounts Payable [LAPB])
 - Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX])
 - Advances/deposits from customers for the products to be sold or services to be rendered (classified as Customer Advances [LCAV])
 - Loans/checks/bonds/drafts payable (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised August 2013

Deferred Income Tax – Current Liability

LDT

| | |
|------------------------|---|
| COA Code | LDT |
| Eikon for Office Field | TR.DeferredIncomeTaxCurrentLiability |
| Eikon for Office Label | Deferred Income Tax - Current Liability |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |

Data Type Liability

Deferred Income Tax – Current Liability [LDTC] represents income taxes estimated and expected to be paid within one year or an operating cycle, whichever is longer. When liabilities of a company are not delineated between current and non-current, all deferred income tax liabilities are classified in the non-current section as Deferred Income Tax – Long Term Liability [LBDT].

Deferred Income Tax – Current Liability [LDTC] excludes:

- Income taxes payable (classified as Income Taxes Payable [LTXP])
- Deferred income taxes in the non-current liability section of the balance sheet (classified as Deferred Income Tax – Long Term Liability [LBDT])

Definition revised June 2003

Discontinued Operations – Current Liability

LDCL

| | |
|------------------------|---|
| COA Code | LDCL |
| Eikon for Office Field | TR.DiscontinuedOperationsCurrentLiability |
| Eikon for Office Label | Discontinued Operations - Curr Liability |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Liability |

Discontinued Operations – Current Liability [LDCL] represents current liabilities of discontinued operations. Although liabilities of discontinued operations may qualify as a part of current liability of continuing operations, such liabilities are delineated between current and non-current portions by a company, and they are compiled as reported by the company.

Discontinued Operations – Current Liability [LDCL] excludes:

- Liabilities of discontinued operations when liabilities of a company are not segregated between current and non-current (classified as Discontinued Operations – Liabilities [LDOL])

Definition revised June 2003

Other Current Liabilities

LOCL

| | |
|------------------------|----------------------------|
| COA Code | LOCL |
| Eikon for Office Field | TR.OtherCurrentLiabilities |
| Eikon for Office Label | Other Current Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Industrial, Utility

Data Type Liability

Other Current Liabilities [LOCL] represents current liabilities other than:

- Dividends Payable [LDPB]
- Customer Advances [LCAV]
- Security Deposits [LSDP]
- Income Taxes Payable [LTXP]
- Other Payables [LOPB]
- Deferred Income Tax – Current Liability [LDTC]
- Discontinued Operations – Current Liability [LDCL]

When liabilities of a company are not delineated between current and non-current, all other liabilities are classified in the non-current section as Other Liabilities [LOLB].

Other Current Liabilities [LOCL] includes:

- Acquisition-related expenses accrued
- Merger-related expenses
- Integration expenses
- Financial Derivatives for Non-Financial companies
- Advances from shareholders

Other Current Liabilities [LOCL] excludes:

- Accrued business expenses such as wages, salaries, benefits/bonuses to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX])
- Loans/checks/bonds/drafts payable/bank overdrafts (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised October 2012

Other Current Liabilities, Total

SOCL

COA Code SOCL

Eikon for Office Field TR.OtherCurrentLiabTotal

Eikon for Office Label Other Current Liabilities, Total

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Liability

Other Current Liabilities, Total [SOCL] represents the sum of:

- Dividends Payable [LDPB]
- Customer Advances [LCAV]
- Security Deposits [LSDP]
- Income Taxes Payable [LTXP]
- Other Payables [LOPB]
- Deferred Income Tax – Current Liability [LDTC]
- Discontinued Operations – Current Liability [LDCL]
- Other Current Liabilities [LOCL]

Definition revised June 2003

Total Current Liabilities

LTCL

| | |
|------------------------|---------------------------|
| COA Code | LTCL |
| Eikon for Office Field | TR.TotalCurrLiabilities |
| Eikon for Office Label | Total Current Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Liability |

Total Current Liabilities [LTCL] represents current liabilities for industrial and utility companies. Current liabilities are liabilities that are incurred from operating activities and expected to be due within one year or an operating cycle of the company. Total Current Liabilities [LTCL] is left blank when a company utilizes a non-differentiating balance sheet.

Total Current Liabilities [LTCL] represents the sum of:

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]

Definition revised June 2003

Long-Term Debt

LLTD

| | |
|----------|------|
| COA Code | LLTD |
|----------|------|

| | |
|------------------------|--------------------------------------|
| Eikon for Office Field | TR.LTDebt |
| Eikon for Office Label | Long Term Debt |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Long-Term Debt [LLTD] represents interest-bearing debt with maturities beyond one year. Long-term debt may consist of long-term bank borrowings, bonds, convertible bonds, etc.

Long-Term Debt [LLTD] excludes derivative liabilities. Clients who wish to include those in total debt are advised to calculate this value using supplemental items (Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL] and Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN]).

The portion of long-term debt that relates exclusively to the financing arm of a production company is presented in a footnote (Long Term Debt Financial Sector, Supplemental [VFLD]).

Long-Term Debt [LLTD] includes the following liabilities maturing in a year or later:

- Long-term bonds (convertible or not; secured and unsecured; including coupon bonds), debentures, bank borrowings, notes payable, mortgage loans, senior debt, subordinated notes, bills of exchange
- Long-term interest-bearing financial liabilities (except derivatives)
- Interest-bearing debts/borrowings from or notes payable to shareholders, officers, directors, employees
- Any other long-term interest-bearing liabilities
- Long-term obligations from Islamic debt
- The portion of hybrid debt, combining the features of equity and liabilities, presented within long-term liabilities
- Long-term financial liabilities whose nature is not specified by a company – in such case Thomson Reuters assumes that these are interest-bearing

Long-Term Debt [LLTD] excludes:

- Long-term obligations from capitalized/financial leases (classified as Capital Lease Obligations [LCLO])
- Total obligations from long-term debt and long-term capitalized/financial leases (classified as Total Long Term Debt [LTTD])
- The current portion of long-term debt (classified as Current Portion of LT Debt/Capital Leases [LCLD])
- The current portion of long-term obligations from capitalized/financial leases (classified as Current Portion of LT Debt/Capital Leases [LCLD])
- Short-term interest-bearing liabilities, including commercial papers, lines of credit or bills of exchange – for all industries except banks (classified as Notes Payable/Short-Term Debt [LSTD])
- Debt obligations reported by banks, other than long-term debt and financial leases – classified as:
 - Total Deposits [LDBT] (the sum of Non-Interest Bearing Deposits [LNID], Interest-Bearing Deposits [LIBD] and Other Deposits [LODP])

- Total Short-Term Borrowings [LSTB] (the sum of Commercial Paper [LCPR], Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] and Other Short-Term Borrowings [LOTB])
- Other Interest-Bearing Liabilities, Total [SOBL] (the sum of FHLB Advances [LFLB], Acceptances Outstanding [LACC] and Other Interest-Bearing Liabilities [LOBL])
- Obligations bearing implied interest, such as reverse repurchase (repo) liabilities (classified as Notes Payable/Short-Term Debt [LSTD] for Industrial and Utility companies, as Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] for banks, or as Repurchase Agreements – Liability [LRPA] for Insurance companies)
- Long-term derivative liabilities (classified as Other Liabilities [LOLB])
- Expenses payable without explicit interest obligations (classified as Accrued Expenses [LAEX] when reported as a part of current liabilities, or Other Long-Term Liabilities [LLTL] or Other Liabilities [LOBL] when liabilities of a company are not distinguished between current and non-current)
- Long-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Liabilities [LOLB])
- Short-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Current Liabilities [LOCL] for Industrial and Utility companies, or as Other Liabilities [LOLB] for banks and insurance companies)
- Customer advances (classified as Customer Advances [LCAV])
- Security deposits (classified as Security Deposits [LSDP])
- The portion of hybrid debt, combining the features of equity and liabilities, presented within the shareholders' equity (classified as Other Equity [QOTE])

Definition revised August 2015

Capital Lease Obligations

LCLO

| | |
|------------------------|--------------------------------------|
| COA Code | LCLO |
| Eikon for Office Field | TR.CapitalLeaseObligation |
| Eikon for Office Label | Capital Lease Obligations |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Capital Lease Obligations [LCLO] represents the portion of capitalized lease obligations that are due beyond one year. An asset under financial lease may be capitalized when its lease period is substantially close to the useful life of the asset. It is then subject to depreciation.

Capital Lease Obligations [LCLO] excludes:

- Capitalized leases reported in current liabilities (classified as Current Portion of Long Term Debt/Capital Leases [LCLD])

- The portion of financial lease obligations that is attributable solely to the financing arm of a production company (classified as Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD]; and as Capital Lease Obligations Financial Sector, Supplemental [VFCL])

Definition revised August 2015

Total Long-Term Debt

LTTD

| | |
|------------------------|--------------------------------------|
| COA Code | LTTD |
| Eikon for Office Field | TR.TotalLongTermDebt |
| Eikon for Office Label | Total Long Term Debt |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Total Long-Term Debt represents the sum of:

- Long-Term Debt [LTTD]
- Capital Lease Obligations [LCLO]

Definition revised June 2003

Total Debt

STLD

| | |
|------------------------|--------------------------------------|
| COA Code | STLD |
| Eikon for Office Field | TR.TotalDebtOutstanding |
| Eikon for Office Label | Total Debt |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Total Debt [STLD] represents total interest-bearing debt outstanding.

Total Debt [STLD] excludes derivative liabilities. Clients who wish to include those in total debt are advised to calculate the value using supplemental items (Current Derivative Liabilities - Hedging, Supplemental [VCDV], Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC], Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL], Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN]).

The portion of debt and financial lease obligations that relates exclusively to the financing arm of a production company is presented in footnotes (Short Term Debt Financial Sector, Supplemental [VFSD];

Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD]; Long Term Debt Financial Sector, Supplemental [VFLD]; and Capital Lease Obligations Financial Sector, Supplemental [VFCL]).

Total Debt [STLD] is calculated as the sum of the following components:

For industrial, insurance, and utility companies:

- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Total Long-Term Debt [LTTD], further delineated into:
 - Long-Term Debt [LLTD]
 - Capital Lease Obligations [LCLO]

For banks:

- Total Deposits [LDBT], further delineated into the sum of:
 - Non-Interest Bearing Deposits [LNID]
 - Interest-Bearing Deposits [LIBD]
 - Other Deposits [LODP]
- Total Short-Term Borrowings [LSTB], representing the sum of:
 - Commercial Paper [LCPR]
 - Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP]
 - Other Short-Term Borrowings [LOTB]
- Total Long-Term Debt [LTTD], further delineated into:
 - Long-Term Debt [LLTD]
 - Capital Lease Obligations [LCLO]
- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Other Interest-Bearing Liabilities, Total [SOBL], further delineated into:
 - FHLB Advances [LFLB]
 - Acceptances Outstanding [LACC]
 - Other Interest-Bearing Liabilities [LOBL]

Total Debt [STLD] includes the following items:

- Bonds (convertible or not; secured and unsecured; including coupon bonds), debentures, bank borrowings, notes payable, mortgage loans, senior debt, subordinated notes, bills of exchange
- Interest-bearing financial liabilities (except derivatives)
- Obligations from capitalized/financial leases
- Obligations bearing implied interest, such as reverse repurchase (repo) liabilities
- Any other interest-bearing liabilities
- Obligations from Islamic debt
- The portion of hybrid debt, combining the features of equity and liabilities, presented within liabilities

- Financial liabilities whose nature is not specified by a company – in such case Thomson Reuters assumes that these are interest-bearing

Total Debt [STLD] excludes:

- Long-term financial liabilities that do not bear interest, including non-interest bearing debt, loans or credit obligations (classified as Other Liabilities [LOLB])
- Short-term financial liabilities that do not bear interest, including non-interest bearing debt, loans or credit obligations (classified as Other Current Liabilities [LOCL] for Industrial and Utility companies, or as Other Liabilities [LOLB] for banks and insurance companies)
- Long-term derivative liabilities (classified as Other Liabilities [LOLB])
- Expenses payable without explicit interest obligations (classified as Accrued Expenses [LAEX] when reported as a part of current liabilities, or Other Long-Term Liabilities [LLTL] or Other Liabilities [LOBL] when liabilities of a company are not distinguished between current and non-current)
- Customer advances (classified as Customer Advances [LCAV])
- Security deposits (classified as Security Deposits [LSDP])
- The portion of hybrid debt, combining the features of equity and liabilities, presented within the shareholders' equity (classified as Other Equity [QOTE])

Definition revised August 2015

Deferred Income Tax – LT Liability

LBDT

| | |
|------------------------|--------------------------------------|
| COA Code | LBDT |
| Eikon for Office Field | TR.DeferredIncomeTaxLTLiability |
| Eikon for Office Label | Deferred Income Tax - LT Liability |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Deferred Income Tax – LT Liability [LBDT] represents estimated deferred income tax liabilities that are expected to come due beyond one year.

When a company reduces deferred income tax liabilities by deferred income tax assets, it may result in deferred income tax liabilities, and Deferred Income Tax – LT Liability [LBDT] is utilized.

When liabilities of a company are not distinguished between current and non-current, all deferred income tax liabilities are classified as Deferred Income Tax – LT Liability [LBDT].

Deferred Income Tax – LT Liability [LBDT] excludes:

- Income Taxes payable (classified as Income Taxes Payable [LTXP] when reported as a part of current liabilities; otherwise as Other Long-Term Liabilities [LLTL])

Definition revised June 2003

Deferred Investment Tax Credit**LITC**

| | |
|------------------------|--------------------------------|
| COA Code | LITC |
| Eikon for Office Field | TR.DeferredInvestmentTaxCredit |
| Eikon for Office Label | Deferred Investment Tax Credit |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Liability |

Deferred Investment Tax Credit [LITC] represents estimated tax credits on certain investments by utility companies, which may reduce future tax liabilities.

Definition revised June 2003

Deferred Income Tax**SBDT**

| | |
|------------------------|--------------------------------------|
| COA Code | SBDT |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Deferred Income Tax [SBDT] represents the sum of Deferred Income Tax – Long Term Liability [LBTD] and Deferred Investment Tax Credit [LITC], although Deferred Investment Tax Credit [LITC] only has a value for utility companies.

Definition revised June 2003

Minority Interest**LMIN**

| | |
|------------------------|----------------------------|
| COA Code | LMIN |
| Eikon for Office Field | TR.MinorityInterestBS Stmt |
| Eikon for Office Label | Minority Interest |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Minority Interest [LMIN] represents accumulated interest for minority shareholders in subsidiaries that are less than 100 percent owned by the reporting parent company. The net worth of a subsidiary is assumed to be proportionally owned by parent company and other minority shareholders according to their respective ownership percentage.

Minority shareholders' interests may be reported between the liability and shareholders' equity sections, but Thomson Reuters includes it in the liability section.

Minority Interest [LMIN] includes:

- Investments in joint ventures when the joint venture is fully consolidated

Minority Interest [LMIN] excludes:

- Preferred equity (classified as Redeemable Preferred Stock [ZPSK], Redeemable Convertible Preferred Stock [ZCPS], Non-Redeemable Preferred Stock [QPRS] or Convertible Preferred Stock, Non-Redeemable [QCPS])

Definition revised June 2003

Reserves

LRSV

| | |
|------------------------|---------------------------|
| COA Code | LRSV |
| Eikon for Office Field | TR.Reserves |
| Eikon for Office Label | Reserves |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Utility |
| Data Type | Liability |

Reserves [LRSV] represents an estimate of liabilities that have a good probability of arising.

Reserves [LRSV] includes:

- Reserves for business closure
- Reserves for environmental protection expenses
- Reserves for claims and losses on self-operated insurance policies
- Reserves for litigation losses
- Reserves for restructuring expenses
- Reserves for warrant expenses
- Reserves for termination benefits, severance payments, jubilee awards and other employee benefits not related to pensions or post retirement

Reserves [LRSV] excludes:

- Reserves when reported in shareholders' equity (classified as Retained Earnings (Accumulated Deficit) [QRED])

Definition revised August 2013

Pension Benefits – Underfunded

LPBL

| | |
|------------------------|--------------------------------------|
| COA Code | LPBL |
| Eikon for Office Field | TR.PensionBenefitsUnderfunded |
| Eikon for Office Label | Pension Benefits - Underfunded |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Liability |

Pension Benefits – Underfunded [LPBL] represents the valuation of a pension fund where there are insufficient funds to support expected liabilities.

When there are changes in regulations or in stipulated policies of a company, the company may have additional obligations on employees' past services. In such case, the company may have a significant amount of under-contribution, which may be added to Pension Benefits – Underfunded [LPBL].

Pension Benefits – Underfunded [LPBL] includes:

- Minimum pension liabilities
- Postretirement benefit liabilities
- Employee benefits constituting combined pension and other benefits, where pension plans cannot be separated from other benefits
- Deferred benefits
- Directors' retirement plans

Pension Benefits – Underfunded [LPBL] excludes:

- Termination benefits, severance payments, jubilee awards and other employee benefits not related to pensions or post retirement [LRSV]

Definition revised August 2013

Other Long-Term Liabilities

LLTL

| | |
|------------------------|-----------------------------|
| COA Code | LLTL |
| Eikon for Office Field | TR.OtherLTLiabilities |
| Eikon for Office Label | Other Long Term Liabilities |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|---------------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Liability |

Other Long-Term Liabilities [LLTL] represents non-interest-bearing long-term liabilities other than:

- Deferred Income Tax [SBDT]
- Reserves [LRSV]
- Pension Benefits – Underfunded [LPBL]

Other Long-Term Liabilities [LLTL] includes:

- Liabilities subject to compromise
- Negative goodwill (which may be reported as a retained earnings in the shareholders' equity section)
- Financial Derivatives for Non-Financial Companies

Other Long-Term Liabilities [LLTL] excludes:

- Preferred stock, including those of subsidiaries (classified as Redeemable Preferred Stock [ZPZR] or Preferred Stock – Non-Redeemable [QPRS]) in the shareholders' equity section
- Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX] when liabilities of a company are not distinguished between current and non-current))
- Deferred revenue/income, unearned revenue (classified as Customer Advances [LCAV])
- Hedge transactions with interest rate swap, put options/warrants (classified as Other Liabilities [LOLB])
- Liabilities for energy contracts, purchased power contracts (classified as Other Liabilities [LOLB])

Definition revised January 2011

Discontinued Operations – Liabilities

LDOL

| | |
|------------------------|---------------------------------------|
| COA Code | LDOL |
| Eikon for Office Field | TR.DiscontinuedOperationsLiabilities |
| Eikon for Office Label | Discontinued Operations - Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Discontinued Operations – Liabilities [LDOL] represents long-term liabilities of discontinued operations.

Discontinued Operations – Liabilities [LDOL] includes:

- Liabilities in discontinued operations
- All liabilities of discontinued operations when a company does not delineate its liabilities between current and non-current liabilities

Discontinued Operations – Liabilities [LDOL] excludes:

- Reserve for discontinuing businesses (classified as Reserves [LRSV])
- Discontinued operations when reported in the current liabilities section of the balance sheet (classified as Discontinued Operations – Current Liability [LDCL])

Definition revised June 2003

Other Liabilities

LOLB

| | |
|------------------------|--------------------------------------|
| COA Code | LOLB |
| Eikon for Office Field | TR.OtherLiabilities |
| Eikon for Office Label | Other Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Other Liabilities [LOLB] represent non-specified liabilities. Other Liabilities [LOLB] is utilized only when a company does not differentiate between current or non-current liabilities in the balance sheet.

Other Liabilities [LOLB] includes:

- Hedge transactions with interest rate swap, put options/warrants
- Liabilities for energy contracts, purchased power contracts
- Contingent liabilities for commitments
- Policyholders' equity in insurance companies

Other Liabilities [LOLB] excludes:

- Preferred stock, including those of subsidiaries (classified as Redeemable Preferred Stock [ZPZR] or Preferred Stock – Non-Redeemable [QPRS]) in the shareholders' equity section
- Reserve for restructuring costs (classified as Reserves [LRSV])
- Reserves for termination benefits, severance payments, jubilee awards and other employee benefits not related to pensions or post retirement
- Accrued dividends (to preferred as well as common stock) (classified as Dividends Payable [LDPB] when liabilities of a company are not distinguished between current and non-current)
- Accounts payable for products purchased or services received from suppliers, accounts payable/due to affiliates (classified as Accounts Payable [LAPB] when liabilities of a company are not delineated between current and non-current)

- Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX] when liabilities of a company are not distinguished between current and non-current)
- Advances/deposits from customers for the products to be sold or services to be rendered (classified as Customer Advances [LCAV] when liabilities of a company are not distinguished between current and non-current)
- Loans/checks/bonds/drafts payable/bank overdrafts (classified as Notes Payable/Short-Term Debt [LSTD])
- Income taxes payable (classified as Income Taxes Payable [LTXP] when liabilities of a company are not distinguished between current and non-current)
- Deferred revenue/income, unearned revenue (classified as Customer Advances [LCAV])
- Reserve for asbestos liability settlements (classified as Reserves [LRSV])
- Provision for nuclear decommissioning funds in electric utility companies (classified as Reserves [LRSV])
- Liabilities – closed stores (classified as Discontinued Operations – Liabilities [LDOL]) only if it is the entire business
- Reserve for insurance benefits to policyholders (classified as Policy Liabilities [LPLR], Insurance Reserves [LINR] or Unearned Premium/Unearned Revenue [LUPR])
- Securities sold under repurchase agreements (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised June 2003

Other Liabilities, Total

SLTL

| | |
|------------------------|--------------------------------------|
| COA Code | SLTL |
| Eikon for Office Field | TR.OtherLiabilitiesTotal |
| Eikon for Office Label | Other Liabilities, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Other Liabilities, Total [SLTL] represents the sum of:

- Reserves [LRSV]
- Pension Benefits – Underfunded [LPBL]
- Other Long-Term Liabilities [LLTL]
- Discontinued Operations – Liabilities [LDOL]
- Other Liabilities [LOLB]

Definition revised June 2003

Total Liabilities**LTLL**

| | |
|------------------------|--------------------------------------|
| COA Code | LTLL |
| Eikon for Office Field | TR.TotalLiabilities |
| Eikon for Office Label | Total Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Total Liabilities [LTLL] represents the sum of:

For industrial and utility companies

- Total Current Liabilities [LTCL]
- Total Long-Term Debt [LTTD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]
- Other Liabilities, Total [SLTL]

For banks

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Total Deposits [LDBT]
- Other Interest-Bearing Liabilities, Total [SOBL]
- Total Short-Term Borrowings [LSTB]
- Current Portion of Long Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]
- Total Long-Term Debt [LTTD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]
- Other Liabilities, Total [SLTL]

For insurance companies

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]

- Policy Liabilities [SPOL]
- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of Long Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]
- Total Long-Term Debt [LTTD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]
- Other Liabilities, Total [SLTL]

Definition revised June 2003

Total Liabilities and Shareholders' Equity

Redeemable Preferred Stock

ZPSK

| | |
|------------------------|--------------------------------------|
| COA Code | ZPSK |
| Eikon for Office Field | TR.RedeemablePreferredStock |
| Eikon for Office Label | Redeemable Preferred Stock |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Redeemable Preferred Stock [ZPSK] represents the value of preferred shares that have a fixed maturity and are redeemable on the maturity date.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

Redeemable Preferred Stock [ZPSK] excludes:

- The number of preferred shares outstanding (classified as Shares Outstanding - Preferred Issue 1 [QPSO1], Shares Outstanding - Preferred Issue 2 [QPSO2], Shares Outstanding - Preferred Issue 3 [QPSO3], Shares Outstanding - Preferred Issue 4 [QPSO4], Shares Outstanding - Preferred Issue 5 [QPSO5] or Shares Outstanding - Preferred Issue 6 [QPSO6])
- Preferred stock of trusts or subsidiaries (classified as Long-Term Debt [LLTD])

Definition revised August 2015

Redeemable Convertible Preferred Stock

ZCPS

| | |
|------------------------|--|
| COA Code | ZCPS |
| Eikon for Office Field | TR.RedeemableConvertiblePreferredStock |
| Eikon for Office Label | Redeemable Convertible Preferred Stock |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Redeemable Convertible Preferred Stock [ZCPS] represents the value of convertible preferred shares that are redeemable at maturity. The preferred stock may be converted into common stock under certain conditions at the predetermined ratio at the option of preferred stockholders. These shares are subject to mandatory redemption requirements or have a redemption feature that is outside the control of the issuer.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

Redeemable Convertible Preferred Stock [ZCPS] excludes:

- The number of preferred shares outstanding (classified as Shares Outstanding - Preferred Issue 1 [QPSO1], Shares Outstanding - Preferred Issue 2 [QPSO2], Shares Outstanding - Preferred Issue 3 [QPSO3], Shares Outstanding - Preferred Issue 4 [QPSO4], Shares Outstanding - Preferred Issue 5 [QPSO5] or Shares Outstanding - Preferred Issue 6 [QPSO6])
- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised August 2015

Redeemable Preferred Stock, Total

SRPR

COA Code SRPR

Eikon for Office Field TR.RedeemablePreferredTtl

Eikon for Office Label Redeemable Preferred Stock, Total

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Redeemable Preferred Stock, Total [SRPR] represents the combined value of Redeemable Preferred Stock [ZPSK] and Redeemable Convertible Preferred Stock [ZCPS].

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

Redeemable Preferred Stock, Total [SRPR] excludes:

- Total number of preferred shares outstanding (classified as Total Preferred Shares Outstanding [QTPO])

Definition revised August 2015

Preferred Stock – Non-Redeemable

QPRS

| | |
|------------------------|--------------------------------------|
| COA Code | QPRS |
| Eikon for Office Field | TR.PreferredStockNonRedeemable |
| Eikon for Office Label | Preferred Stock - Non Redeemable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Preferred Stock – Non-Redeemable [QPRS] represents the value of non-redeemable/convertible preferred stock, usually with a fixed amount of dividend. Preferred stock usually has a fixed rate of dividend to the nominal value without any specific maturity. However, most non-redeemable preferred stock has redemption, voting and conversion clauses for certain conditions.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

If profits or cash flows of a company are not favorable in a year, dividends to preferred stock may be temporarily suspended but accumulated as preferred dividends in arrears, and paid when the company recovers profits or cash flows in following years. Such preferred dividends in arrears are recorded as a liability to the company.

Preferred Stock – Non-Redeemable [QPRS] excludes:

- The number of preferred shares outstanding (classified as Shares Outstanding - Preferred Issue 1 [QPSO1], Shares Outstanding - Preferred Issue 2 [QPSO2], Shares Outstanding - Preferred Issue 3 [QPSO3], Shares Outstanding - Preferred Issue 4 [QPSO4], Shares Outstanding - Preferred Issue 5 [QPSO5] or Shares Outstanding - Preferred Issue 6 [QPSO6])
- Participative preferred stock (classified as Common Stock [QCMS])
- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised August 2015

Convertible Preferred Stock – Non-Redeemable

QCPS

| | |
|------------------------|---|
| COA Code | QCPS |
| Eikon for Office Field | TR.ConvertiblePreferredStockNonRedeemable |

| | |
|------------------------|---|
| Eikon for Office Label | Convertible Preferred Stock - Non Rdmlb |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Convertible Preferred Stock – Non-Redeemable [QCPS] represents the value of preferred stock that is not redeemable but convertible to common stock with certain conditions.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

If profits or cash flows of a company are not favorable in a year, dividends to preferred stock may be temporarily suspended but accumulated as preferred dividends in arrears, and paid when the company recovers profits or cash flows in following years. Such preferred dividends in arrears are recorded as a liability to the company.

Convertible Preferred Stock – Non-Redeemable [QCPS] excludes:

- The number of preferred shares outstanding (classified as Shares Outstanding - Preferred Issue 1 [QPSO1], Shares Outstanding - Preferred Issue 2 [QPSO2], Shares Outstanding - Preferred Issue 3 [QPSO3], Shares Outstanding - Preferred Issue 4 [QPSO4], Shares Outstanding - Preferred Issue 5 [QPSO5] or Shares Outstanding - Preferred Issue 6 [QPSO6])
- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised August 2015

Treasury Stock – Preferred

QTSP

| | |
|------------------------|--------------------------------------|
| COA Code | QTSP |
| Eikon for Office Field | TR.TreasuryStockPreferred |
| Eikon for Office Label | Treasury Stock - Preferred |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Stock – Preferred [QTSP] represents the value of preferred stock owned by the issuing company or its consolidated subsidiaries. Due to the nature of the shareholders' equity section, Treasury Stock – Preferred [QTSP] is always a negative figure.

Treasury Stock – Preferred [QTSP] excludes:

- The number of preferred treasury shares (classified as Treasury Shares – Preferred Stock Primary Issue [QTPN1], Treasury Shares - Preferred Issue 2 [QTPN2], Treasury Shares - Preferred Issue 3 [QTPN3], Treasury Shares - Preferred Issue 4 [QTPN4], Treasury Shares - Preferred Issue 5 [QTPN5] or Treasury Shares - Preferred Issue 6 [QTPN6])
- The value of participative preferred treasury shares (classified as Treasury Stock - Common [QTSC])
- The value of common treasury shares (classified as Treasury Stock - Common [QTSC])

Definition revised August 2015

General Partner

QGPD

| | |
|------------------------|--------------------------------------|
| Eikon for Office Field | TR.GeneralPartner |
| Eikon for Office Label | General Partner |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

General Partner [QGPD] represents the value of a general partner's equity interest in a company. Although public companies do not necessarily have general partner ownership, those with limited partnerships may have general partners, as well. Contributions by and distributions to general partners may be set according to the articles of partnership relationship.

General Partner [QGPD] excludes:

- Equity of limited partners (classified as Limited Partner [QLPD])

Definition revised August 2015

Preferred Stock – Non-Redeemable, Net

SPRS

| | |
|------------------------|---------------------------------------|
| COA Code | SPRS |
| Eikon for Office Field | TR.PreferredStockNonRedeemableNet |
| Eikon for Office Label | Preferred Stock - Non Redeemable, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |

Data Type Equity

Preferred Stock – Non-Redeemable, Net [SPRS] represents the sum of:

- Preferred Stock – Non-Redeemable [QPRS]
- Convertible Preferred Stock – Non-Redeemable [QCPS]
- Treasury Stock – Preferred [QTSP]
- General Partner [QGPD]

Preferred Stock – Non-Redeemable, Net [SPRS] excludes:

- Total number of preferred shares outstanding (classified as Total Preferred Shares Outstanding [QTPO])

Definition revised August 2015

Common Stock

QCMS

| | |
|------------------------|--------------------------------------|
| COA Code | QCMS |
| Eikon for Office Field | TR.CommonStock |
| Eikon for Office Label | Common Stock |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Common Stock [QCMS] represents the value of the most frequently issued class of stock; usually it provides a voting right, but is secondary to preferred stock in dividend and liquidation rights. Common stockholders generally control the management of the corporation and tend to profit most if the company is successful, but are guaranteed neither dividends nor assets upon dissolution of their shares.

A company may have more than one kind of common stock. In such instances, Common Stock [QCMS] may be delineated in separate lines by a reporting company but is aggregated into a single line by Thomson Reuters in the standardized financial output.

Common Stock [QCMS] includes:

- Beneficiary interest units or beneficiary shares in REIT
- Redeemable common stock, deferred shares, partially paid shares
- Multiple voting, basic voting, or no voting common stock
- Par value or no par value stock
- Shares that do or do not trade on exchanges
- Participative preferred stock in certain countries
- Shares in process of issuing
- Restricted common, reorganized common

- Subordinated unit holders
- Trust shares/units/corpus

Common Stock [QCMS] excludes:

- The number of common shares outstanding (classified as Shares Outs - Common Stock Primary Issue [QCSO1], Shares Outstanding - Common Issue 2 [QCSO2], Shares Outstanding - Common Issue 3 [QCSO3] or Shares Outstanding - Common Issue 4 [QCSO4])
- Shares authorized but not yet issued
- General partners' capital (classified as General Partner [QGPD])
- Limited partners' capital (classified as Limited Partner [QLPD])

Definition revised August 2015

Limited Partner

QLPD

| | |
|------------------------|--------------------------------------|
| COA Code | QLPD |
| Eikon for Office Field | TR.LimitedPartner |
| Eikon for Office Label | Limited Partner |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Limited Partner [QLPD] represents the value of capital provided by limited partners. This is the equivalent of Common Stock [QCMS] in stockholding companies.

Although a company with limited partners may have general partners as well, the economic interests of limited partners are identical to those of stockholders.

Definition revised August 2015

Common Stock, Total

SCMS

| | |
|------------------------|--------------------------------------|
| COA Code | SCMS |
| Eikon for Office Field | TR.CommonStockTotal |
| Eikon for Office Label | Common Stock, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Common Stock, Total [SCMS] represents the combined value of Common Stock [QCMS] and Limited Partner [QLPD], where a company is either a limited partnership or stockholding.

Common Stock, Total [SCMS] excludes:

- The total number of common shares (classified as Total Common Shares Outstanding [QTCO])

Definition revised August 2015

Additional Paid-In Capital

QPIC

| | |
|------------------------|--------------------------------------|
| COA Code | QPIC |
| Eikon for Office Field | TR.AdditionalPaidInCapital |
| Eikon for Office Label | Additional Paid-In Capital |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Additional Paid-In Capital [QPIC] represents capital contributed by shareholders in excess of par value of common stock in return for shares issued to them. When a company issues its common stock with no par value, all capital contributed by shareholders may be assigned by the company to Common Stock [QCMS], instead of Additional Paid-In Capital [QPIC].

Additional paid-in capital on preferred stock is also included in Additional Paid-In Capital [QPIC] because additional value on preferred stock is considered to be the residual value of the company, which belongs to common shareholders.

Additional Paid-In Capital [QPIC] includes:

- Additional paid-in capital on preferred stock
- Proceeds on stock options/warrants
- Notes Receivable- if reported in Shareholders' Equity

Definition revised May 2005

Retained Earnings (Accumulated Deficit)

QRED

| | |
|------------------------|---|
| COA Code | QRED |
| Eikon for Office Field | TR.RetainedEarnings |
| Eikon for Office Label | Retained Earnings (Accumulated Deficit) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |

Data Type Equity

Retained Earnings (Accumulated Deficit) [QRED] represents residual earnings from operations, not distributed to shareholders. It may represent accumulated deficit when a company incurs losses over time.

Thomson Reuters delineates certain retained earnings, especially those included in the computation of comprehensive income, which are:

- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustments [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]

Retained Earnings (Accumulated Deficit) [QRED] includes:

- Appropriated retained earnings
- Accumulated deficit
- Development stage deficit/loss
- Distributions/dividends in excess
- Earnings/losses for the year
- Reserves as reported in shareholders' equity
- Available For Sale Financial Assets Reserve

Definition revised July 2011

Treasury Stock – Common

QTSC

| | |
|------------------------|--------------------------------------|
| COA Code | QTSC |
| Eikon for Office Field | TR.TreasuryStockCommon |
| Eikon for Office Label | Treasury Stock - Common |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Stock – Common [QTSC] represents the value of common stock owned by the issuing company or its consolidated subsidiaries. Treasury stock is recorded at purchase cost, which is inclusive of par value, additional paid-in capital and retained earnings.

As Treasury Stock – Common [QTSC] is a contra account against common stock; it is compiled as a negative figure.

Treasury Stock – Common [QTSC] includes:

- Own stock in treasury
- Reacquired common stock/beneficiary interest unit/limited partnership units

- Own Shares held by subsidiaries, trustee, escrow
- The value of participative preferred treasury shares

Treasury Stock – Common [QTSC] excludes:

- The number of common treasury shares (classified as Treasury Shares - Common Stock Primary Issue [QTSN1], Treasury Shares - Common Issue 2 [QTSN2], Treasury Shares - Common Issue 3 [QTSN3] or Treasury Shares - Common Issue 4 [QTSN4])
- Own preferred stock (classified as Treasury Stock – Preferred [QTSP])
- Common shares owned by ESOP (classified as ESOP Debt Guarantee [QEDG])

Definition revised August 2015

ESOP Debt Guarantee

QEDG

| | |
|------------------------|--------------------------------------|
| COA Code | QEDG |
| Eikon for Office Field | TR.EsopDebtGuarantee |
| Eikon for Office Label | ESOP Debt Guarantee |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

ESOP Debt Guarantee [QEDG] represents all transactions related to a company's Employee Stock Ownership Plan (ESOP), such as shares/debt/loans owned by ESOP.

Common stock owned by Employee Stock Ownership Plan (ESOP) is generally treated as the equivalent of treasury stock, and included by Thomson Reuters in ESOP Debt Guarantee [QEDG], as reported by the company.

ESOP Debt Guarantee [QEDG] includes:

- Common stock owned by ESOP
- Deferred ESOP compensation
- ESOP debt guarantee
- ESOP loans

Definition revised June 2003

Unrealized Gain (Loss)

QUGL

| | |
|------------------------|------------------------|
| COA Code | QUGL |
| Eikon for Office Field | TR.UnrealizedGain |
| Eikon for Office Label | Unrealized Gain (Loss) |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Unrealized Gain (Loss) [QUGL] represents all unrealized/ revaluation gains (losses) reported in the Equity section by a company. The unrealized gains (losses) may arise from valuations of investment securities and fixed assets owned by the company.

Securities other than long-term investments for controlling purposes are divided into two categories, securities available for sale and securities held to maturity.

Securities available for sale are valued at market value and unrealized gains (losses) are included as a part of comprehensive income according to SFAS 130. Such gains (losses) may be reported as comprehensive income but are considered not available for distribution to shareholders and are directly included in shareholders' equity. Securities held to maturity are securities that are maintained for their defined term, rather than sold prior to the date of vesting.

Unrealized Gain (Loss) [QUGL] includes:

- Unrealized gains (losses) on investment securities owned
- Revaluation gains (losses) on fixed assets as allowed in some countries (they are not allowed according to US and Japan GAAP)
- Accumulated unrealized gains/losses on securities available for sale, which is a part of comprehensive income

Definition revised October 2009

Cumulative Translation Adjustment

QCTA

| | |
|------------------------|--------------------------------------|
| COA Code | QCTA |
| Eikon for Office Field | TR.TranslationAdjustment |
| Eikon for Office Label | Translation Adjustment |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Cumulative Translation Adjustment [QCTA] represents translation gains (losses) on financial statements of foreign subsidiaries. Such adjustments may be required when the currency of a subsidiary is different from the reporting currency of the reporting company. Such gains (losses) are included as a part of comprehensive income according to SFAS 130, and are directly transferred to the shareholders' equity.

Definition revised November 2003

Other Equity QOTE

| | |
|------------------------|--------------------------------------|
| COA Code | QOTE |
| Eikon for Office Field | TR.OtherEquity |
| Eikon for Office Label | Other Equity |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Other Equity [QOTE] represents any residual value of shareholders' equity that belongs to shareholders but is not included in:

- Redeemable Preferred Stock, Total [SRPR]
- Preferred Stock – Non-Redeemable, Total [SPRS]
- Common Stock, Total [SCMS]
- Additional Paid-In Capital [QPIC]
- Retained Earnings (Accumulated Deficit) [QRED]
- Treasury Stock – Common [QTSC]
- ESOP Debt Guarantee [QEDG]
- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]

Definition revised June 2003

Minimum Pension Liability Adjustment QAML

| | |
|------------------------|--|
| COA Code | QAML |
| Eikon for Office Field | TR.MinimumPensionLiabilityAdjustmentFasbBSStmt |
| Eikon for Office Label | Minimum Pension Liability Adjustment |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Minimum Pension Liability Adjustment [QAML] represents the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation according to SFAS 130.

Definition revised June 2003

Other Comprehensive Income

QCOM

| | |
|------------------------|--------------------------------------|
| COA Code | QCOM |
| Eikon for Office Field | TR.OtherComprehensiveIncome |
| Eikon for Office Label | Other Comprehensive Income |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Other Comprehensive Income [QCOM] represents any component of accumulated comprehensive income other than:

- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]

It may include any change in equity during a period, except those resulting from investments by owners and distribution to owners.

Other Comprehensive Income [QCOM] includes:

- Unrealized gain/loss on hedging instruments
- Deferred/unearned compensation
- Hedging reserve

Other Comprehensive Income [QCOM] excludes:

- Net income/losses (classified as Retained Earnings/Accumulated Deficit [QRED])
- Foreign currency translation adjustments (classified as Cumulative Translation Adjustments [QCTA])

Definition revised July 2011

Other Equity, Total

SOTE

| | |
|------------------------|---------------------|
| COA Code | SOTE |
| Eikon for Office Field | TR.OtherEquityTotal |
| Eikon for Office Label | Other Equity, Total |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Other Equity, Total [SOTE] represents the sum of:

- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]
- Other Equity [QOTE]

Definition revised June 2003

Total Equity

QTLE

| | |
|------------------------|--------------------------------------|
| COA Code | QTLE |
| Eikon for Office Field | TR.TotalEquity |
| Eikon for Office Label | Total Equity |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Total Equity [QTLE] represents the sum of:

- Redeemable Preferred Stock, Total [SRPR]
- Preferred Stock – Non-Redeemable, Total [SPRS]
- Common Stock, Total [SCMS]
- Additional Paid-In Capital [QPIC]
- Retained Earnings (Accumulated Deficit) [QRED]
- Treasury Stock – Common [QTSC]
- ESOP Debt Guarantee [QEDG]
- Unrealized Gain (Loss) [QUGL]
- Other Equity, Total [SOTE]

Total Equity [QTLE] consists of the equity value of preferred shareholders, general and limited partners, and common shareholders, but does not include minority shareholders' interest.

Definition revised June 2003

Total Liabilities & Shareholders' Equity**QTEL**

| | |
|------------------------|--|
| COA Code | QTEL |
| Eikon for Office Field | TR.TtlLiabShareholderEqty |
| Eikon for Office Label | Total Liabilities And Shareholders' Equity |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Total Liabilities & Shareholders' Equity [QTEL] represents the sum of Total Liabilities [LTLL] and Total Equity [QTLE].

Definition revised June 2003

Shares at Period End

Shares Outstanding - Common Stock Primary Issue QCSO1

| | |
|------------------------|---|
| COA Code | QCSO1 |
| Eikon for Office Field | TR.ShrsOutCommonStock |
| Eikon for Office Label | Shares Out - Common Stock Primary Issue |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Common Stock Primary Issue [QCSO1] represents the number of common shares outstanding in a company. When a company has two or more different types of common shares outstanding, Shares Outstanding – Common Stock Primary Issue [QCSO1] represents the primary issue, which is most actively traded in the market. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 2 QCSO2

| | |
|------------------------|--------------------------------------|
| COA Code | QCSO2 |
| Eikon for Office Field | TR.SharesOutstandingCommonIssue2 |
| Eikon for Office Label | Shares Outstanding - Common Issue 2 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Common Issue 2 [QCSO2] represents the total number of shares outstanding of a second class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 3 QCSO3

| | |
|----------|-------|
| COA Code | QCSO3 |
|----------|-------|

| | |
|------------------------|--------------------------------------|
| Eikon for Office Field | TR.SharesOutstandingCommonIssue3 |
| Eikon for Office Label | Shares Outstanding - Common Issue 3 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Common Issue 3 [QCSO3] represents the total number of shares outstanding of a third class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 4

QCSO4

| | |
|------------------------|--------------------------------------|
| COA Code | QCSO4 |
| Eikon for Office Field | TR.SharesOutstandingCommonIssue4 |
| Eikon for Office Label | Shares Outstanding - Common Issue 4 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Common Issue 4 [QCSO4] represents the total number of shares outstanding of a fourth class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Total Common Shares Outstanding

QTCO

| | |
|------------------------|--------------------------------------|
| COA Code | QTCO |
| Eikon for Office Field | TR.TtlCmnSharesOut |
| Eikon for Office Label | Total Common Shares Outstanding |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |

Data Type Equity

Total Common Shares Outstanding [QTCO] represents the number of primary common shares equivalent outstanding. When a company has more than one type of common shares outstanding, the number of shares outstanding for each category is collected and displayed using Shares Outstanding – Common Stock Primary Issue [QCSO1], Shares Outstanding – Common Issue 2 [QCSO2], Shares Outstanding – Common Issue 3 [QCSO3], and Shares Outstanding – Issue 4 [QCSO4]. Then, each of issues 2, 3, and 4 is converted to the equivalent of the Primary Issue and are aggregated to derive Total Common Shares Outstanding [QTCO].

The conversion ratio to primary issue equivalents is normally set to the dividend right parity, where the dividend right parity is the relative claim to the company's earnings through cash dividends to shareholders.

Definition revised June 2003

Treasury Shares – Common Primary Issue

QTSN1

| | |
|------------------------|--|
| COA Code | QTSN1 |
| Eikon for Office Field | TR.TreasurySharesCommonPrimaryIssue |
| Eikon for Office Label | Treasury Shares - Common Stock Primary Issue |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Common Primary Issue [QTSN1] represents the number of common shares owned by the company itself and its consolidated subsidiaries. When a company has more than one type of common shares, Treasury Shares – Common Primary Issue [QTSN1] represents the number of primary issue shares owned by the company itself or its consolidated subsidiaries. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 2

QTSN2

| | |
|------------------------|--------------------------------------|
| COA Code | QTSN2 |
| Eikon for Office Field | TR.TreasurySharesCommonIssue2 |
| Eikon for Office Label | Treasury Shares - Common Issue 2 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Common Issue 2 [QTSN2] represents the number of common shares a company or its consolidated subsidiaries owns of the second class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 3

QTSN3

| | |
|------------------------|--------------------------------------|
| COA Code | QTSN3 |
| Eikon for Office Field | TR.TreasurySharesCommonIssue3 |
| Eikon for Office Label | Treasury Shares - Common Issue 3 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Common Issue 3 [QTSN3] represents the number of common shares a company or its consolidated subsidiaries owns of the third class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 4

QTSN4

| | |
|------------------------|--------------------------------------|
| COA Code | QTSN4 |
| Eikon for Office Field | TR.TreasurySharesCommonIssue4 |
| Eikon for Office Label | Treasury Shares - Common Issue 4 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Common Issue 4 [QTSN4] represents the number of common shares a company or its consolidated subsidiaries owns of the fourth class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Shares Outstanding – Preferred Stock Primary Issue**QPSO1**

| | |
|------------------------|--|
| COA Code | QPSO1 |
| Eikon for Office Field | TR.SharesOutstandingPreferredIssue1 |
| Eikon for Office Label | Shares Outstanding - Preferred Issue 1 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Preferred Stock Primary Issue [QPSO1] represents the number of preferred shares outstanding. When a company has more than one type of preferred stock outstanding, the preferred stock that is most actively traded and into which other preferred shares may be converted, is chosen as the primary issue and classified as Shares Outstanding – Preferred Stock Primary Issue [QPSO1]. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 2**QPSO2**

| | |
|------------------------|--|
| COA Code | QPSO2 |
| Eikon for Office Field | TR.SharesOutstandingPreferredIssue2 |
| Eikon for Office Label | Shares Outstanding - Preferred Issue 2 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Preferred Issue 2 [QPSO2] represents the number of preferred shares outstanding of the second class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 3**QPSO3**

| | |
|------------------------|--|
| COA Code | QPSO3 |
| Eikon for Office Field | TR.SharesOutstandingPreferredIssue3 |
| Eikon for Office Label | Shares Outstanding - Preferred Issue 3 |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Preferred Issue 3 [QPSO3] represents the number of preferred shares outstanding of the third class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 4

QPSO4

| | |
|------------------------|--|
| COA Code | QPSO4 |
| Eikon for Office Field | TR.SharesOutstandingPreferredIssue4 |
| Eikon for Office Label | Shares Outstanding - Preferred Issue 4 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Preferred Issue 4 [QPSO4] represents the number of preferred shares outstanding of the fourth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 5

QPSO5

| | |
|------------------------|--|
| COA Code | QPSO5 |
| Eikon for Office Field | TR.SharesOutstandingPreferredIssue5 |
| Eikon for Office Label | Shares Outstanding - Preferred Issue 5 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Preferred Issue 5 [QPSO5] represents the number of preferred shares outstanding of the fifth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 6**QPSO6**

| | |
|------------------------|--|
| COA Code | QPSO6 |
| Eikon for Office Field | TR.SharesOutstandingPreferredIssue6 |
| Eikon for Office Label | Shares Outstanding - Preferred Issue 6 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shares Outstanding – Preferred Issue 6 [QPSO6] represents the number of preferred shares outstanding of the sixth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Total Preferred Shares Outstanding**QTPO**

| | |
|------------------------|--------------------------------------|
| COA Code | QTPO |
| Eikon for Office Field | TR.TtlPreferredSharesOut |
| Eikon for Office Label | Total Preferred Shares Outstanding |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Total Preferred Shares Outstanding [QTPO] represents an aggregated number of preferred shares outstanding. Total Preferred Shares Outstanding [QTPO] is calculated differently from Total Common Shares Outstanding [QTCO], which aggregates an equivalent number of primary issue shares using conversion ratios from each common share outstanding. Total Preferred Shares Outstanding [QTPO] does a simple aggregation of the number of each preferred share outstanding, without any conversion.

Definition revised June 2003

Treasury Shares– Preferred Primary Issue**QTPN1**

| | |
|------------------------|-------------------------------------|
| COA Code | QTPN1 |
| Eikon for Office Field | TR.TreasurySharesPreferredIssue1 |
| Eikon for Office Label | Treasury Shares - Preferred Issue 1 |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares - Preferred Stock Primary Issue [QTPN1] represents the number of primary preferred shares owned by the company itself and/or its consolidated subsidiaries. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 2

QTPN2

| | |
|------------------------|--------------------------------------|
| COA Code | QTPN2 |
| Eikon for Office Field | TR.TreasurySharesPreferredIssue2 |
| Eikon for Office Label | Treasury Shares - Preferred Issue 2 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Preferred Issue 2 [QTPN2] represents the number of preferred shares a company or its consolidated subsidiaries owns of the second class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 3

QTPN3

| | |
|------------------------|--------------------------------------|
| COA Code | QTPN3 |
| Eikon for Office Field | TR.TreasurySharesPreferredIssue3 |
| Eikon for Office Label | Treasury Shares - Preferred Issue 3 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Preferred Issue 3 [QTPN3] represents the number of preferred shares a company or its consolidated subsidiaries owns of the third class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 4

QTPN4

| | |
|------------------------|--------------------------------------|
| COA Code | QTPN4 |
| Eikon for Office Field | TR.TreasurySharesPreferredIssue4 |
| Eikon for Office Label | Treasury Shares - Preferred Issue 4 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Preferred Issue 4 [QTPN4] represents the number of preferred shares a company or its consolidated subsidiaries owns of the fourth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 5

QTPN5

| | |
|------------------------|--------------------------------------|
| COA Code | QTPN5 |
| Eikon for Office Field | TR.TreasurySharesPreferredIssue5 |
| Eikon for Office Label | Treasury Shares - Preferred Issue 5 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Preferred Issue 5 [QTPN5] represents the number of preferred shares a company or its consolidated subsidiaries owns of the fifth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 6

QTPN6

| | |
|------------------------|----------------------------------|
| COA Code | QTPN6 |
| Eikon for Office Field | TR.TreasurySharesPreferredIssue6 |

Eikon for Office Label Treasury Shares - Preferred Issue 6

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Treasury Shares – Preferred Issue 6 [QTPN6] represents the number of preferred shares a company or its consolidated subsidiaries owns of the sixth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Balance Sheet – Supplemental Items

Minority Interest - Redeemable

VMIR

| | |
|------------------------|--------------------------------------|
| COA Code | VMIR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Minority Interest – Redeemable [VMIR] represents Non-Controlling Interests that have redemption features and are reported as Non Equity Non-Controlling Interests.

Definition revised December 2011

Minority Interest – Non Redeemable

VMNR

| | |
|------------------------|--------------------------------------|
| COA Code | VMNR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Minority Interest – Non-Redeemable [VMNR] represents Non-Controlling Interests that do not have redemption features and are reported as Equity Non-Controlling Interests.

Definition revised December 2011

Total Equity & Minority Interest

QTLL

| | |
|------------------------|----------|
| COA Code | QTLL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Total Equity & Minority Interest [QTLL] represents the sum of Total Equity and Equity Non-Controlling Interests.

Definition revised December 2011

Full-Time Employees

METL

| | |
|------------------------|--------------------------------------|
| COA Code | METL |
| Eikon for Office Field | TR.FullTimeEmployees |
| Eikon for Office Label | Full-Time Employees |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Other |

Full-Time Employees [METL] represents the number of full-time employees and full-time equivalents of part-time/temporary employees, as reported, as of the fiscal period end date.

Full- Time Employees [METL] excludes:

- Part-time employees if the company differentiates the types of employees and reports them separately. (classified as Part- Time Employees [MPTL])
- Full-time employees hired for clients by companies in the personnel services business
- Seasonal and temporary part-time workers, unless reported by the company in their full-time employees equivalents

This information is generally obtained from the notes or from a company's multi-year financial summary.

Definition revised February 2009

Part-Time Employees

MPTL

| | |
|------------------------|----------------------|
| COA Code | MPTL |
| Eikon for Office Field | TR.PartTimeEmployees |
| Eikon for Office Label | Part-Time Employees |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 2007 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Other |

Part-Time Employees [MPTL] represents the number of part-time employees, as reported by the company as of the fiscal period end date.

The number of Part-Time Employees is included in Full-Time Employees [METL] if the company does not differentiate between full-time and part-time employees.

Part-Time Employees [MPTL] excludes:

- Seasonal and temporary part-time workers
- Part-time employees hired for clients by companies in the personnel services business

This information is generally obtained from the notes or from a company's multi-year financial summary.

Definition revised February 2009

Number of Common Shareholders

MNOS

| | |
|------------------------|--------------------------------------|
| COA Code | MNOS |
| Eikon for Office Field | TR.NumCommonShareholders |
| Eikon for Office Label | Number of Common Shareholders |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Other |

Number of Common Shareholders [MNOS] represents the number of common shareholders, as reported, as of the fiscal period end date. Thomson Reuters collects the number of beneficial holders from the company's annual report, but if that number is not given, Thomson Reuters reports the number of record holders.

Definition revised June 2003

Other Property/Plant/Equipment - Net

VPPN

| | |
|------------------------|------------|
| COA Code | VPPN |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |

COA Type Industrial, Bank, Insurance, Utility

Data Type Other

Other Property/Plant/Equipment - Net [VPPN] represents Miscellaneous Net Property, plant & equipment that is included in the calculation of Total Net Property, plant and equipment.

Definition revised November 2012

Intangibles - Net

VINT

COA Code VINT

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Actual

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Other

Intangibles - Net [VINT] represents Miscellaneous Net Intangibles that is included in the calculation of Total Net Intangibles.

Definition revised November 2012

Goodwill - Net

VGWI

COA Code VGWI

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Actual

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Other

Goodwill - Net [VGWI] represents Net Goodwill that is included in the calculation of Total Net Goodwill.

Definition revised November 2012

Short Term Debt Financial Sector, Supplemental

VFSD

COA Code VFSD

Eikon for Office Field n/a

| | |
|------------------------|---------------------|
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Supplemental Item |

Short Term Debt Financial Sector, Supplemental [VFSD] is collected for companies which, in addition to their main business, provide short term financing and financial services to their clients.

Definition revised July 2013

Curr Port– LT Debt/Capital Lease Financial Sector, Supplemental VFCD

| | |
|------------------------|---------------------|
| COA Code | VFCD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Supplemental Item |

Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD] is collected for companies which, in addition to their main business, provide long term financing and financial services due within one year to their clients.

Definition revised July 2013

Long Term Debt Financial Sector, Supplemental VFLD

| | |
|------------------------|---------------------|
| COA Code | VFLD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Supplemental Item |

Long Term Debt Financial Sector, Supplemental [VFLD] is collected for companies which, in addition to their main business, provide long term financing and financial services to their clients.

Definition revised July 2013

Capital Lease Obligations Financial Sector, Supplemental

VFCL

| | |
|------------------------|---------------------|
| COA Code | VFCL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Supplemental Item |

Capital Lease Obligations Financial Sector, Supplemental [VFCL] is collected for companies which, in addition to their main business, provide financing and financial services to their clients in the form of leasing or lending ancillary business.

Definition revised July 2013

Accumulated Goodwill Amortization

VAGA

| | |
|------------------------|--|
| COA Code | VAGA |
| Eikon for Office Field | TR.AccumulatedGoodwillAmortSuppl |
| Eikon for Office Label | Accumulated Goodwill Amortization Suppl. |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Supplemental Item |

Accumulated Goodwill Amortization [VAGA] represents accumulated amortization of goodwill acquired through mergers according to the Purchase Method. Unlike Accumulated Goodwill Amortization [AAGA] which generally appears as a negative value on the balance sheet, Accumulated Goodwill Amortization [VAGA] is generally a positive value (exception being negative goodwill amortization which is reflected as a negative value).

When accumulated goodwill amortization is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Definition revised

Accumulated Intangible Amortization**VAIA**

| | |
|------------------------|--|
| COA Code | VAIA |
| Eikon for Office Field | TR.AccIntAmortSuppl |
| Eikon for Office Label | Accumulated Intangible Amortization Suppl. |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Supplemental Item |

Accumulated Intangible Amortization [VAIA] represents accumulated amortization against intangible fixed assets. Intangible fixed assets are expensed over the useful life of each asset, and amortization of each intangible is included in Accumulated Intangible Amortization [VAIA]. Unlike Accumulated Intangible Amortization [AAMT] which appears on the balance sheet as a negative value, Accumulated Intangible Amortization [VAIA] is reflected as a positive value.

When accumulated intangible amortization is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Accumulated Intangible Amortization [VAIA] includes:

- Impairment of Intangible Assets, when reported together with Accumulated Intangible Amortization as a contra to Intangibles, Gross [AING].

Definition revised

Deferred Revenue - Current**VADC**

| | |
|------------------------|--------------------------------------|
| COA Code | VADC |
| Eikon for Office Field | TR.DeferredRevenueCurrent |
| Eikon for Office Label | Deferred Revenue - Current |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Deferred Revenue – Current [VADC] represents advances received from customers for goods or services expected to be delivered within the following fiscal year. Since this revenue is considered ‘unearned’, a liability for this prepayment is recorded on the balance sheet until delivery of goods or completion of services. In addition to deferred revenues, companies may refer to this item as customer advances, deferred income or unearned revenue/income.

When current deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements. Deferred Revenue – Current [VADC] excludes deferred revenue related to goods or

services expected to be delivered in greater than one year, which is classified as Deferred Revenue – Long Term [VADL]. When a company reports its assets without segregation between current and long-term, all deferred revenue is classified as Deferred Revenue – Current [VADC].

When current deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Definition revised

Deferred Revenue – Long Term VADL

| | |
|------------------------|--------------------------------------|
| COA Code | VADL |
| Eikon for Office Field | TR.DeferredRevenueLT |
| Eikon for Office Label | Deferred Revenue - Long Term |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Deferred Revenue – Long Term [VADL] represents advances received from customers for goods or services expected to be delivered in greater than one year. Since this revenue is considered ‘unearned’, a liability for this prepayment is recorded on the balance sheet until delivery of goods or completion of services. In addition to deferred revenues, companies may refer to this item as customer advances, deferred income or unearned revenue/income.

When long-term deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements. Deferred Revenue – Long Term [VADL] excludes deferred revenue related to goods or services expected to be delivered in less than one year, which is recorded in Deferred Revenue – Current [VADC]. When a company reports its assets without segregation between current and long-term, all deferred revenue is classified as Deferred Revenue – Current [VADC].

Definition revised

Current Derivative Liabilities - Hedging, Supplemental VCDV

| | |
|------------------------|--------------------------------------|
| COA Code | VCDV |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Current Derivative Liabilities - Hedging, Supplemental [VCDV] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives whose purpose is to limit the risk related to the volatility of market prices of goods sold by the company, or to significant changes in foreign exchange rates.

This item is used for derivatives reported within current liabilities.

Current Derivative Liabilities - Hedging, Supplemental [VCDV] includes:

- Short-term derivatives held for hedging purposes
- Short-term interest-bearing hedging derivatives reported under short-term debt
- Short-term derivative liabilities not specified as hedging or trading /speculative
- Short-term interest-bearing hedging derivative liabilities not specified as hedging or trading/speculative, reported within short-term debt

Current Derivative Liabilities - Hedging, Supplemental [VCDV] excludes:

- Short-term speculative/trading derivatives [VDSC]
- Short-term interest-bearing speculative derivatives [VDSC]

Definition revised September 2013

Current Derivative Liabilities - Speculative/Trading, Supplemental VDSC

| | |
|------------------------|--------------------------------------|
| COA Code | VDSC |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives held for speculative/trading/investment purposes. It is used for derivatives reported within current liabilities.

Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC] includes:

- Short-term derivatives held for speculative or trading purposes
- Short-term interest-bearing speculative/trading derivatives reported under short-term debt

Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC] excludes:

- Short-term derivatives held for hedging purposes [VCDV]
- Short-term interest-bearing hedging derivatives reported under short-term debt [VCDV]
- Short-term derivative liabilities not specified as hedging or trading/speculative [VCDV]

- Short-term interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within short-term debt [VCDV]

Definition revised September 2013

Non-Current Derivative Liabilities - Hedging, Supplemental

VDVL

| | |
|------------------------|--------------------------------------|
| COA Code | VDVL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. It is long-term liabilities arising from hedging (risk management) derivative instruments. The purpose of hedging transactions is to limit the risk related to the volatility of market prices of goods sold by the company, or to limit changes in foreign exchange rates. This item is used for derivatives reported outside of current liabilities or when the company has adopted an unclassified balance sheet.

Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL] includes:

- Non-current derivatives held for hedging purposes
- Non-current interest-bearing hedging derivatives, reported under Long-term debt
- Non-current derivative liabilities not specified as hedging or trading/speculative
- Non-current interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within Long-term debt
- Derivatives held for hedging purpose reported under non-differentiated method of Balance sheet and where the company does not bifurcate between Short-term and Long-term portion.

Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL] excludes:

- Non-current trading/speculative derivatives [VDSN]
- Non-current interest-bearing speculative derivatives [VDSN]

Definition revised September 2013

Non-Current Derivative Liabilities - Speculative/Trading, Supplemental VDS

| | |
|------------------------|----------|
| COA Code | VDSN |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives held for speculative/trading/investment purposes.

This item is used for derivatives reported outside of current liabilities or when the company has adopted an unclassified balance sheet.

Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN] includes:

- Non-current derivatives held for speculative or trading purposes
- Non-current interest-bearing speculative/trading derivatives reported under long-term debt
- Derivatives held for hedging purpose reported under non-differentiated method of Balance sheet and where the company does not bifurcate between Short-term and Long-term portion.

Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN] excludes:

- Non-current derivatives held for hedging purposes [VDVL]
- Non-current interest-bearing hedging derivatives reported under long-term debt [VDVL]
- Non-current derivative liabilities not specified as hedging or trading/speculative [VDVL]
- Non-current interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within long-term debt [VDVL]

Definition revised September 2013

Total Risk-Weighted Capital

VRWC

| | |
|------------------------|--------------------------------------|
| COA Code | VRWC |
| Eikon for Office Field | TR.TotalRiskWeightedCapital |
| Eikon for Office Label | Total Risk-Weighted Capital |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Total Risk-Weighted Capital (VRWC) reflects the value of both on and off balance sheet assets weighted for credit and market risks. Each asset is assigned a value based upon specific guidelines designed to evaluate the risk associated with the underlying asset. Total Risk-Weighted Capital (VRWC) represents the denominator in Tier 1 Capital and Total Capital Ratios and may also be referred to as Total Risk Adjusted Assets.

This value is obtained from the notes of the financial statements.

Definition revised

Tier 1 Capital %

VRTO

| | |
|------------------------|--------------------------------------|
| COA Code | VRTO |
| Eikon for Office Field | TR.Tier1CapitalPct |
| Eikon for Office Label | Tier 1 Capital % |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Tier 1 Capital % (VRTO) reflects the ratio of Tier 1 Capital to Total Risk-Weighted Assets. Tier 1 Capital, also known as Core Capital, is defined as the sum of common stockholder's equity, certain qualifying issues of preferred stock and minority interest, less goodwill, intangible assets, investments in certain subsidiaries and other adjustments. Regulatory requirements generally mandate this ratio to exceed 4%. This value is obtained from the notes of the financial statements. <http://www.businessdictionary.com/definition/financial-expense.html>

Definition revised

Total Capital %

VRTC

| | |
|------------------------|--------------------------------------|
| COA Code | VRTC |
| Eikon for Office Field | TR.TotalCapitalPercent |
| Eikon for Office Label | Total Capital, Percent |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Total Capital % (VRTC) reflects the ratio of Total Capital to Total Risk-Weighted Assets.

Total Capital includes all components of Tier 1 Capital plus perpetual preferred stock not included in Tier 1, senior and subordinated debt, limited life preferred stock and allowances for credit losses. Regulatory requirements generally mandate this ratio to exceed 8%.

Total Capital % is also referred to as: Total Eligible Capital Ratio, Total Risk Asset Ratio, Capital Adequacy Ratio, Equity Funds Ratio and Solvency Ratio. This value is obtained from the notes of the financial statements.

Trading Account**VRUA**

| | |
|------------------------|--------------------------------------|
| COA Code | VRUA |
| Eikon for Office Field | TR.TradingAccount |
| Eikon for Office Label | Trading Account |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1997 |
| Quarterly History | Since 2005 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Trading Account [VRUA] represents an account held at a financial institution and administered by an investment dealer that the account holder uses to employ a trading strategy rather than a buy-and-hold investment strategy.

Thomson Reuters uses Trading Account [VRUA] for both trading account assets and liabilities, and collects the items as reported by the company, as of the fiscal period end date.

Thomson Reuters reports the trading account assets and trading account liabilities on separate lines if differentiated by the company.

Trading Account [VRUA] includes:

- Trading Account Assets
- Trading Account Liabilities

Definition revised October 2007

Credit Exposure**VRUF**

| | |
|------------------------|--------------------------------------|
| COA Code | VRUF |
| Eikon for Office Field | TR.CreditExposure |
| Eikon for Office Label | Credit Exposure |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1997 |
| Quarterly History | Since 2005 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Credit Exposure [VRUF] represents all transactions where losses might occur due to the fact that counterparties may not fulfill their contractual payment obligations.

This information is generally obtained from the notes to the financial statements.

Definition revised December 2010

Non-Performing Loans**VRUQ**

| | |
|------------------------|--------------------------------------|
| COA Code | VRUQ |
| Eikon for Office Field | TR.NonPerformingLoansRptd |
| Eikon for Office Label | Non-Performing Loans |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1997 |
| Quarterly History | Since 2005 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item |

Non-Performing Loans [VRUQ] represents loans that are in default or close to being in default. The non-performing loan amount refers to the gross amount before impairment provisions.

This information is usually disclosed in a footnote to the financial statements.

Non-Performing Loans [VRUQ] includes:

- Non-accrual loans
- Reduced rate loans
- Renegotiated/restructured loans (accruing and non-accruing)
- Loans past due 90 days or more (accruing and non-accruing)
- Loans past due below 90 days, if so defined by the lender (accruing and non-accruing)

Non-Performing Loans [VRUQ] excludes:

- Assets acquired in foreclosure
- Repossessed personal property
- Non-performing/Impaired Securities
- Impaired debt instruments
- Other Non-performing assets

Definition revised November 2011

Assets under Management**VRUZ**

| | |
|------------------------|--------------------------|
| COA Code | VRUZ |
| Eikon for Office Field | TR.AssetsUnderManagement |
| Eikon for Office Label | Assets under Management |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1997 |
| Quarterly History | Since 2005 |

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Assets under Management [VRUZ] represents the market value of assets an investment company manages on behalf of investors.

The Company includes in its assets under management, items such as:

- Funds managed by foreign exchange overlay business
- Short term investment funds managed as part of its securities lending business

Definition revised October 2007

Total Current Assets less Inventory

SCUI

COA Code SCUI

Eikon for Office Field TR.TotalCurrentAssetslessInventory

Eikon for Office Label Total Current Assets less Inventory

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility

Data Type Asset

Total Current Assets less Inventory [SCUI] represents Total Current Assets [ATCA] minus Total Inventory [AITL]. Total Current Assets less Inventory [SCUI] is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised June 2003

Quick Ratio

SQCK

COA Code SQCK

Eikon for Office Field TR.QuickRatio

Eikon for Office Label Quick Ratio

Units Actual

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility

Data Type Ratio

Quick Ratio [SQCK] represents Total Current Assets less Inventory [SCUI] divided by Total Current Liabilities [LTCL]. Quick Ratio [SQCK] is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised June 2003

| Current Ratio | SCUR |
|----------------------|-------------|
|----------------------|-------------|

| | |
|------------------------|---------------------|
| COA Code | SCUR |
| Eikon for Office Field | TR.CurrentRatio |
| Eikon for Office Label | Current Ratio |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Ratio |

Current Ratio [SCUR] represents Total Current Assets [ATCA] divided by Total Current Liabilities [LTCL]. Current Ratio is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised June 2003

| Net Debt | SNTD |
|-----------------|-------------|
|-----------------|-------------|

| | |
|------------------------|--|
| COA Code | SNTD |
| Eikon for Office Field | TR.NetDebt |
| Eikon for Office Label | Net Debt |
| Units | Millions |
| Polarity | Positive (net liability shown as a positive value) |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Liability |

Net Debt [SNTD] represents the sum of:

- Total Debt [STLD]
- Redeemable Preferred Stock [SRPR]
- Preferred Stock – Non Redeemable, Net [SPRS]
- Minority Interest [LMIN]

Less:

- Cash and Short-Term Investments [SCSI], further delineated into:
 - Cash [ACSH]
 - Cash & Equivalents [ACAE]

- Short Term Investments [ASTI]

Net Debt [SNTD] is not available for non-detailed periods.

Definition revised August 2015

Tangible Book Value, Common Equity

STBV

| | |
|------------------------|--|
| COA Code | STBV |
| Eikon for Office Field | TR.TangibleBookValueRptd, TR.TangibleBookValueBnk, TR.TangibleBookValueIns, TR.TangibleBookValueUtil |
| Eikon for Office Label | Tangible Book Value – Reported, Tangible Book Value – Banks, Tangible Book Value – Insurance, Tangible Book Value - Utility |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Tangible Book Value, Common Equity [STBV] represents Total Equity [QTLE] less:

- Goodwill, Net [AGWI]
- Intangibles, Net [AINT]
- Redeemable Preferred Stock [SRPR]
- Preferred Stock – Non Redeemable, Net [SPRS]

Tangible Book Value, Common Equity [STBV] is available in detailed periods and not available if the period is non-detailed.

Definition revised August 2015

Tangible Book Value per Share, Common Equity

STBP

| | |
|------------------------|--------------------------------------|
| COA Code | STBP |
| Eikon for Office Field | TR.TangibleBVPS |
| Eikon for Office Label | Tangible Book Value Per Share |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Per-share Item |

Tangible Book Value per Share, Common Equity [STBP] represents Tangible Book Value [STBV] divided by Total Common Shares Outstanding [QTCO].

Tangible Book Value per Share, Common Equity [STBP] is available in detailed periods and not available if the period is non-detailed.

Definition revised August 2015

| Reported Total Assets | | VRTA |
|------------------------------|--------------------------------------|-------------|
| COA Code | VRTA | |
| Eikon for Office Field | TR.ReportedTotalAssets | |
| Eikon for Office Label | Reported Total Assets | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 2004 | |
| Quarterly History | Since 2007 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Asset | |

Reported Total Assets 総資産 [VRTA] represents the company's as reported total assets value within their financial report.

This value may not be the same as the Total Assets [ATOT] calculated by Thomson Reuters as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

| Reported Total Liabilities | | VRTL |
|-----------------------------------|--------------------------------------|-------------|
| COA Code | VRTL | |
| Eikon for Office Field | TR.ReportedTotalLiabilities | |
| Eikon for Office Label | Reported Total Liabilities | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 2004 | |
| Quarterly History | Since 2007 | |
| COA Type | Industrial, Bank, Insurance, Utility | |
| Data Type | Liability | |

Reported Total Liabilities 総負債 [VRTL] represents the company's as reported liabilities value within their financial report.

This value may not be the same as the Total Assets [LTLL] calculated by Thomson Reuters as the presentation of certain line items like Minority Interests may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

Shareholders' Equity excl. New Stock Subs.

VSEE

| | |
|------------------------|---|
| COA Code | VSEE |
| Eikon for Office Field | TR.ShareholdersEquityExclStockSubscr |
| Eikon for Office Label | Shareholders' Equity excluding New Stock Subscription |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Shareholders' Equity excluding New Stock Subscription 自己資本 [VSEE] represents the company's as reported Shareholders' Equity excluding New Stock Subscription value within their financial report.

Shareholders' Equity excluding New Stock Subscription 自己資本 [VSEE] is the sum of:

- Shareholders' Equity 資本合計
- Valuation and Translation Adjustments 評価・換算差額等

It can also be obtained using Net Assets 純資産, less New Subscription Rights 新株予約権, and Minority Interests 少数株主持分.

This code applies only to the Japanese market, and is generally obtained from the Statement of Changes in Net Assets.

Definition revised February 2008

Reported Shareholders' Equity

VRSE

| | |
|------------------------|--------------------------------------|
| COA Code | VRSE |
| Eikon for Office Field | TR.ReportedShareholdersEquity |
| Eikon for Office Label | Reported Shareholder's Equity |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Reported Shareholders' Equity 株主資本合計 [VRSE] represents the company's as reported Shareholders' equity value within their financial report. This represents the sum of:

- Common Stock 資本金
- Capital Surplus 資本剩余金
- Retained Earnings 利益剩余金
- Treasury Stock 自己株式

This code applies only to the Japanese market, and is generally obtained from the Balance Sheet or Statement of Changes in Net Assets.

Definition revised February 2008

Reported Net Assets VRNA

| | |
|------------------------|--|
| COA Code | VRNA |
| Eikon for Office Field | TR.ReportedNetAssets |
| Eikon for Office Label | Reported Net Assets |
| Units | Millions |
| Polarity | Positive (net liability shown as a positive value) |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Equity |

Reported Net Assets 純資產 [VRNA] represents the total net assets, as reported by the company within their financial report. It is the sum of:

- Shareholders' Equity 資本合計
- Valuation and Translation Adjustments 評価・換算差額等
- New Subscription Rights 新株予約権
- Minority Interests 少數株主持分

This value may not be the same as the Total Equity [QETL] calculated by Thomson Reuters due to the difference in the reporting line position of Minority Interests [LMIN]. Thomson Reuters reports Minority Interests as part of liability while the company reports it as part of equity.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

Reported Net Assets to Total Assets VNAT

| | |
|------------------------|-------------------------------------|
| COA Code | VNAT |
| Eikon for Office Field | TR.ReportedNetAssetsToTotalAssets |
| Eikon for Office Label | Reported Net Assets to Total Assets |
| Units | Percentage (%) |
| Polarity | Positive |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio |

Reported Equity to Total Assets 自己資本比率 [VNAT] represents the proportion of the company's total assets that are owned by equity holders. It is an indication of the financing position of the company.

This item is sometimes reported as Net Assets Attributable to Major Shareholders to Total Assets. It is obtained using Total Net Assets less Subscription Rights to Shares less Minority Interests, divided by Total Assets.

Reported Net Assets to Total Assets [VNAT] represents the company's as reported value within their financial report. If the company does not report the Net Assets to Total Assets value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Return on Assets

VROA

| | |
|------------------------|--------------------------------------|
| COA Code | VROA |
| Eikon for Office Field | TR.ReportedReturnOnAssets |
| Eikon for Office Label | Reported Return on Assets |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio |

Reported Return on Assets 総資産経常利益率 [VROA] represents a measure of the company's management effectiveness in using its assets to generate earnings. For Japanese companies, It is generally obtained using Ordinary Profit 経常利益, divided by Total Assets 総資産.

Reported Return on Assets [VROA] represents the company's as reported value within their financial report. This value may not be the same as the Return on Assets calculated by Thomson Reuters. If the company does not report the Return on Assets value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Return on Equity

VROE

| | |
|------------------------|---------------------------|
| COA Code | VROE |
| Eikon for Office Field | TR.ReportedReturnOnEquity |
| Eikon for Office Label | Reported Return on Equity |
| Units | Percentage (%) |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio |

Reported Return on Equity 自己資本当期純利益率 [VROE] represents a measure of the company's management effectiveness in using its equity to generate earnings. It is generally obtained using Net Income, divided by Shareholder's equity.

Reported Return on Equity [VROE] represents the company's as reported value within their financial report. This value may not be the same as the Return on Equity calculated by Thomson Reuters. If the company does not report the Return on Equity value in its financial report, this field is populated as N/A.

This code is applicable only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Murabaha Investments

IMRI

| | |
|------------------------|------------------------------|
| COA Code | IMRI |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Insurance |
| Data Type | Supplemental |

Murabaha Investments [IMRI] refers to receivables in the insurance sector which can be reported as investments such as, for example, Murabaha deposits and units in Murabaha funds.

Murabaha Investments [IMRI] is supplemental to:

- Cash & Equivalents [ACAE])
- LT Investments – Other [ALTI], when the company does not delineate between long-term and short-term investments (Cash & Equivalents [ACAE]) or, when the short-term Murabaha funds are not specified as being trading investments with three months or less duration

Definition June 2011

Musharakah Investments

IMSI

| | |
|------------------------|------|
| COA Code | IMSI |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|------------------------------|
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Musharakah Investments [IMSI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Musharakah arrangement of Islamic Financing.

Musharakah Investments [IMSI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Definition June 2011

Mudarabah Investments

IMDI

| | |
|------------------------|------------------------------|
| COA Code | IMDI |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Mudarabah Investments [IMDI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Mudarabah arrangement of Islamic Financing.

Mudarabah denotes an investment contract in which one party, the financier or investor (Rab al Mal), provides the capital to the other party, bank or insurance company (Mudarib), for investment in a commercial enterprise; with the Mudarib providing expertise and management in the arrangement.

In this arrangement, any profit made is shared between investor and borrower on a pre-arranged ratio; any loss is borne solely by the investor. For the customer the loss is the share of the expected income for the efforts expended.

Mudarabah Investments [IMDI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Sukuk Investments

ISKI

| | |
|------------------------|------------------------------|
| COA Code | ISKI |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Sukuk Investments [ISKI] are certificates or asset-backed bonds, which are structured in accordance with Shariah (Islamic Law) and may be traded in the market. Investment Sukuk are certificates of equal value representing undivided shares in the ownership of tangible assets, usufruits and services or in the ownership of the assets of particular projects or special investment activity.

Sukuk Investments [ISKI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Wakala Investments

IWKI

| | |
|------------------------|------------------------------|
| COA Code | IWKI |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Wakala Investments [IWKI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Wakala arrangement of Islamic Financing.

Wakala Investments [IWKI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]

- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Other Islamic Investments

IOII

| | |
|------------------------|------------------------------|
| COA Code | IOII |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Other Islamic Investments [IOII] refers to other Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Investments [IOII] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Total Islamic Investments, Supplemental**ISIV**

| | |
|------------------------|------------------------------|
| COA Code | ISIV |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Total Islamic Investments, Supplemental [ISIV] represents the total amount of Islamic Investments.

Total Islamic Investments, Supplemental [ISIV] is calculated as the sum of:

- Murabaha Investments [IMRI]
- Mudarabah Investments [IMDI]
- Musharakah Investments [IMSI]
- Sukuk Investments [ISKI]
- Wakala Investments [IWKI]
- Other Islamic Investments [IOII]

Total Islamic Investments, Supplemental [ISIV] constituents are supplemental to the following company specific codes:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- Long Term Investments – Other [ALTI]

Definition June 2011

Murabaha Receivables**IMRL**

| | |
|------------------------|------------------------------|
| COA Code | IMRL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Murabaha Receivables [IMRL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Murabaha arrangement of Islamic Financing.

Murabaha Receivables [IMRL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Istisna Receivables**ISTL**

| | |
|------------------------|------------------------------|
| COA Code | ISTL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Istisna Receivables [ISTL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Istisna arrangement of Islamic Financing.

Istisna Receivables [ISTL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Musharakah Financing Receivables

IMSL

| | |
|------------------------|------------------------------|
| COA Code | IMSL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Musharakah Financing Receivables [IMSL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Musharakah arrangement of Islamic Financing.

Musharakah Financing Receivables [IMSL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Mudarabah Financing Receivables**IMDL**

| | |
|------------------------|------------------------------|
| COA Code | IMDL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Mudarabah Financing Receivables [IMDL] refers to all Islamic loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Mudarabah arrangement of Islamic Financing.

Mudarabah Financing Receivables [IMDL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Ijarah Financing Receivables**IIJL**

| | |
|------------------------|------------------------------|
| COA Code | IIJL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Ijarah Financing Receivables [IIJL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Ijarah arrangement of Islamic Financing.

Ijarah Financing Receivables [IIJL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Wakala Receivables

IWKL

| | |
|------------------------|------------------------------|
| COA Code | IWKL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Wakala Receivables [IWKL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Wakala arrangement of Islamic Financing.

Wakala Receivables [IWKL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

| | |
|----------------------------------|-------------|
| Other Islamic Receivables | IOIL |
|----------------------------------|-------------|

| | |
|------------------------|------------------------------|
| COA Code | IOIL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Other Islamic Receivables [IOIL] refers to other Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Receivables [IOIL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

| | |
|---|-------------|
| Total Islamic Financing Assets, Supplemental | ISFC |
|---|-------------|

| | |
|------------------------|------------------------------|
| COA Code | ISFC |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Total Islamic Financing Assets, Supplemental [ISFC] represents the total amount of Islamic Financing Assets.

Total Islamic Financing Assets, Supplemental [ISFC] is calculated as the sum of:

- Ijarah Financing Receivables [IIJL]
- Mudarabah Financing Receivables [IMDL]
- Murabaha Receivables [IMRL]
- Musharakah Financing Receivables [IMSL]
- Istisna Receivables [ISTL]
- Wakala Receivables [IWKL]
- Other Islamic Receivables [IOIL]

Total Islamic Financing Assets, Supplemental [ISFC] constituents are supplemental to the following company specific codes:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Murabaha Payables

IMBD

| | |
|------------------------|------------------------------|
| COA Code | IMBD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Murabaha Payables [IMBD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Murabaha arrangement of Islamic Financing.

Murabaha Payables [IMBD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]

- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Ijarah Lease Payables

IIJD

| | |
|------------------------|------------------------------|
| COA Code | IIJD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Ijarah Lease Payables [IIJD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Ijarah arrangement of Islamic Financing.

Ijarah Lease Payables [IIJD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Capital Lease Obligations [LCLO], when reported as Ijarah loans

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Istisna Payables

IISD

| | |
|------------------------|------------------------------|
| COA Code | IISD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |

| | |
|-------------------|-----------------|
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Istisna Payables [IISD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Istisna arrangement of Islamic Financing.

Istisna Payables [IISD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Musharakah Financing Payables

IMSD

| | |
|------------------------|------------------------------|
| COA Code | IMSD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Musharakah Financing Payables [IMSD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Musharakah arrangement of Islamic Financing.

Musharakah Financing Payables [IMSD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]

- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Mudarabah Financing Payables

IMDD

| | |
|------------------------|------------------------------|
| COA Code | IMDD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Mudarabah Financing Payables [IMDD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Mudarabah arrangement of Islamic Financing.

Mudarabah Financing Payables [IMDD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Sukuk Financing Payables

ISKD

| | |
|------------------------|------------------------------|
| COA Code | IMSD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |

COA Type Bank, Insurance

Data Type Supplemental

Sukuk Financing Payables [ISKD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Sukuk arrangement of Islamic Financing.

Sukuk Financing Payables [ISKD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Wakala Payables

IWKD

COA Code IWKD

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Following Period Header Unit

Polarity Positive

Annual History Since 2007

Quarterly History Since 2007

COA Type Bank, Insurance

Data Type Supplemental

Wakala Payables [IWKD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Wakala arrangement of Islamic Financing.

Wakala Payables [IWKD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Other Islamic Payables**IODT**

| | |
|------------------------|------------------------------|
| COA Code | IODT |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Other Islamic Payables [IODT] refers to all other Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Payables [IODT] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Unrestricted Investment Accounts**IUIA**

| | |
|------------------------|------------------------------|
| COA Code | IUIA |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank |
| Data Type | Supplemental |

Unrestricted Investment Accounts [IUIA] refers to the total of customer accounts deposited, and which grant the bank full authorization for use in Islamic operations.

Unrestricted Investment Accounts [IUIA] is supplemental to:

- Non-Interest Bearing Deposits [LNID], when reported as current or on demand deposits
- Interest-Bearing Deposits [LIBD], when reported as savings or time deposits
- Other Deposits [LODP]
- Total Deposits [LDBT], when breakdown of interest bearing or non-interest bearing deposits is not reported

Definition June 2011

Other Islamic Deposits

IODP

| | |
|------------------------|------------------------------|
| COA Code | IODP |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Bank |
| Data Type | Supplemental |

Other Islamic Deposits [IODP] refers to any Islamic Deposits not specified as Unrestricted Investment Accounts [IUIA], and which are based on any other Shariah concept, commonly Wakala.

Other Islamic Deposits [IODP] is supplemental to:

- Non-Interest Bearing Deposits [LNID], when reported as current or on demand deposits
- Interest-Bearing Deposits [LIBD], when reported as savings or time deposits
- Other Deposits [LODP]
- Total Deposits [LDBT], when breakdown of interest bearing or non-interest bearing deposits is not reported

Definition June 2011

Total Islamic Debts and Deposits, Supplemental

ISDD

| | |
|------------------------|------------------------------|
| COA Code | ISDD |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |

| | |
|-------------------|-----------------|
| Quarterly History | Since 2007 |
| COA Type | Bank, Insurance |
| Data Type | Supplemental |

Total Islamic Debts and Deposits, Supplemental [ISDD] represents the total amount of Islamic Debts and Deposits.

Total Islamic Debts and Deposits, Supplemental [ISDD] is calculated as the sum of:

- Ijarah Lease Payables [IIJD]
- Istisna Payables [IISD]
- Murabaha Payables [IMBD]
- Mudarabah Financing Payables [IMDD]
- Musharakah Financing Payables [IMSD]
- Sukuk Financing Payables [ISKD]
- Wakala Payables [IWKD]
- Other Islamic Payables [IODT]
- Unrestricted Investment Accounts [IUIA]
- Other Islamic Deposits [IODP]

Total Islamic Debts and Deposits, Supplemental [ISDD] constituents are supplemental to the following company specific codes:

For banks:

- Non-Interest Bearing Deposits [LNID]
- Interest-Bearing Deposits [LIBD]
- Other Deposits [LODP]
- Total Deposits [LDBT]
- Commercial Paper [LCPR]
- Other Short-Term borrowings [LOTB]

For banks and financial/insurance companies:

- Current Portion of Long-Term Debt /Capital Leases [LCLD]
- Long-Term Debt [LLTD]
- Capital Lease Obligations [LCLO]

For financial/insurance companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Islamic Investments & Deposits

ISID

COA Code ISID

| | |
|------------------------|--------------------------------|
| Eikon for Office Field | TR.IslamicInvDep |
| Eikon for Office Label | Islamic Investments & Deposits |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industry, Utility |
| Data Type | Supplemental |

Islamic Investments & Deposits [ISID] represents all Islamic specific investments such as Murabaha investments, Wakala investments, etc reported in the Asset section of the balance sheet.

Islamic Investments & Deposits [ISID] is supplemental to:

- Cash & Equivalents [ACAE]
- Short-Term Investments [ASTI]

Definition June 2011

Islamic Receivables

ISRC

| | |
|------------------------|------------------------------|
| COA Code | ISRC |
| Eikon for Office Field | TR.IslamicRec |
| Eikon for Office Label | Islamic Receivables |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industry, Utility |
| Data Type | Supplemental |

Islamic Receivables [ISRC] represents all Islamic specific receivables such as Musharakah, Mudarabah, Sukuk, Wakala, and Ijarah based receivables. It excludes Murabaha and any other forms of Islamic Receivables.

Islamic Receivables [ISRC] is supplemental to the following company specific codes:

- Accounts Receivable – Trade, Gross [AARG]
- Accounts Receivable – Trade, Net [AACR]
- Notes Receivable – Short-Term [ASTR]
- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]

Definition June 2011

Islamic Debt**ISDT**

| | |
|------------------------|------------------------------|
| COA Code | ISDT |
| Eikon for Office Field | TR.IslamicDebt |
| Eikon for Office Label | Islamic Debt |
| Units | Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industry, Utility |
| Data Type | Supplemental |

Islamic Debt [ISDT] represents all Islamic specific debt such as Murabaha debt, Sukuks and Ijarah loans.

Islamic Debt [ISDT] is supplemental to:

- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]
- Capital Lease Obligations [LCLO], when reported as Ijarah loans

Definition revised June 2011

Islamic Section, Supplemental**ISBT**

| | |
|------------------------|-------------------|
| COA Code | ISBT |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2007 |
| Quarterly History | Since 2007 |
| COA Type | Industry, Utility |
| Data Type | Supplemental |

Islamic Section [ISBT] consists of the following items collected by Thomson Reuters:

- Islamic Debt [ISDT]
- Islamic Investments & Deposits [ISID]
- Islamic Receivables [ISRC]

Definition revised August 2015

Long Term Debt Maturing Within 1 through 10 Years & Remaining Maturities

VLD1 through VLD9, VLDA and VLDR

| COA Code | COA Description | Eikon for Office Field | Eikon for Office Label |
|----------|---------------------------------------|------------------------|------------------------|
| VLD1 | Long Term Debt Maturing within 1 Year | n/a | n/a |
| VLD2 | Long Term Debt Maturing in Year 2 | n/a | n/a |
| VLD3 | Long Term Debt Maturing in Year 3 | n/a | n/a |
| VLD4 | Long Term Debt Maturing in Year 4 | n/a | n/a |
| VLD5 | Long Term Debt Maturing in Year 5 | n/a | n/a |
| VLD6 | Long Term Debt Maturing in Year 6 | n/a | n/a |
| VLD7 | Long Term Debt Maturing in Year 7 | n/a | n/a |
| VLD8 | Long Term Debt Maturing in Year 8 | n/a | n/a |
| VLD9 | Long Term Debt Maturing in Year 9 | n/a | n/a |
| VLDA | Long Term Debt Maturing in Year 10 | n/a | n/a |
| VLDR | Long Term Debt - Remaining Maturities | n/a | n/a |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

These values reflect the amount of long-term debt maturing from the balance sheet period end date. These values are non-cumulative. Companies generally present long-term debt maturities in one of two following manners:

1. Annual long-term debt maturities for a given number of years (usually 5 years); remaining debt maturities are then aggregated.

Example: Company ABC reports long-term debt maturities as:

| Company Description | Value |
|--|-------|
| Long-Term Debt Maturing within 1 Year | 50 |
| Long-Term Debt Maturing within 2 Years | 100 |
| Long-Term Debt Maturing within 3 Years | 100 |
| Long-Term Debt Maturing within 4 Years | 100 |

| | |
|--|-----|
| Long-Term Debt Maturing within 5 Years | 100 |
| Long-Term Debt Maturing after 5 Years | 300 |

Definition revised June 2003

Standardized Long Term Debt Maturing in Years 1 through 10 SLD1 through SLD10

| COA Code | COA Description | Eikon for Office Field | Eikon for Office Label |
|----------|---------------------------------------|-------------------------|---------------------------------------|
| SLD1 | Long Term Debt Maturing within 1 Year | TR.LTDebtMaturingYear1 | Long Term Debt Maturing within 1 Year |
| SLD2 | Long Term Debt Maturing in Year 2 | TR.LTDebtMaturingYear2 | Long Term Debt Maturing in Year 2 |
| SLD3 | Long Term Debt Maturing in Year 3 | TR.LTDebtMaturingYear3 | Long Term Debt Maturing in Year 3 |
| SLD4 | Long Term Debt Maturing in Year 4 | TR.LTDebtMaturingYear4 | Long Term Debt Maturing in Year 4 |
| SLD5 | Long Term Debt Maturing in Year 5 | TR.LTDebtMaturingYear5 | Long Term Debt Maturing in Year 5 |
| SLD6 | Long Term Debt Maturing in Year 6 | TR.LTDebtMaturingYear6 | Long Term Debt Maturing in Year 6 |
| SLD7 | Long Term Debt Maturing in Year 7 | TR.LTDebtMaturingYear7 | Long Term Debt Maturing in Year 7 |
| SLD8 | Long Term Debt Maturing in Year 8 | TR.LTDebtMaturingYear8 | Long Term Debt Maturing in Year 8 |
| SLD9 | Long Term Debt Maturing in Year 9 | TR.LTDebtMaturingYear9 | Long Term Debt Maturing in Year 9 |
| SLD10 | Long Term Debt Maturing in Year 10 | TR.LTDebtMaturingYear10 | Long Term Debt Maturing in Year 10 |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Supplemental |

These values represent the amount of long term debt maturing within a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their long term debt maturities in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their long term debt as follows:

| Company Description | Value |
|---------------------------------------|-------|
| Long-Term Debt Maturing within 1 Year | 40 |
| Long-Term Debt Maturing in 2-5 Years | 300 |

This appears in the Standardized product as:

| COA Code | Description | Value |
|----------|--|-------|
| SLD1 | Std. Long-Term Debt Maturing Within 1 Year | 40 |
| SLD2 | Std. Long-Term Debt Maturing in Year 2 | 75 |
| SLD3 | Std. Long-Term Debt Maturing in Year 3 | 75 |
| SLD4 | Std. Long-Term Debt Maturing in Year 4 | 75 |
| SLD5 | Std. Long-Term Debt Maturing in Year 5 | 75 |

Definition revised June 2003

Standardized Long Term Debt Maturing in Years 2 and 3

SLD23

| | |
|------------------------|--|
| COA Code | SLD23 |
| Eikon for Office Field | TR.LTDDebtMaturing2To3Years |
| Eikon for Office Label | Long Term Debt Maturing in Years 2 and 3 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental |

Standardized Long Term Debt Maturing in Years 2 and 3 represents the summation of Standardized Long Term Debt Maturing in Year 2 [SLD2] and Standardized Long Term Debt Maturing in Year 3 [SLD3].

Definition revised June 2003

Standardized Long Term Debt Maturing in Years 4 and 5

SLD45

| | |
|------------------------|--|
| COA Code | SLD45 |
| Eikon for Office Field | TR.LTDDebtMaturing4To5Years |
| Eikon for Office Label | Long Term Debt Maturing in Years 4 and 5 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental |

Standardized Long Term Debt Maturing in Years 4 and 5 represents the summation of Standardized Long Term Debt Maturing in Year 4 [SLD4] and Standardized Long Term Debt Maturing in Year 5 [SLD5].

Definition revised June 2003

Standardized Long Term Debt Maturing in Year 6 & Beyond

SLD6B

| | |
|------------------------|--|
| COA Code | SLD6B |
| Eikon for Office Field | TR.LTDDebtMaturingYear6AndBeyond |
| Eikon for Office Label | Long Term Debt Maturing in Year 6 and Beyond |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental |

Standardized Long Term Debt Maturing in Year 6 and Beyond represents Total Long Term Debt, Supplemental [VTLD] less Standardized Long Term Debt Maturing within 1 Year [SLD1], Standardized Long Term Debt Maturing in Year 2 [SLD2], Standardized Long Term Debt Maturing in Year 3 [SLD3], Standardized Long Term Debt Maturing in Year 4 [SLD4] and Standardized Long Term Debt Maturing in Year 5 [SLD5].

Definition revised June 2003

Total Long Term Debt, Supplemental

VTLD

| | |
|------------------------|--------------------------------------|
| COA Code | VTLD |
| Eikon for Office Field | TR.TotalLTDDebtSuppl |
| Eikon for Office Label | Total Long Term Debt, Supplemental |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Supplemental Item |

Total Long Term Debt, Supplemental (VTLD) reflects the sum of Long Term Debt Maturing within 1 through 10 Years (VLD1 through VLD9 and VLDA) and Long Term Debt – Remaining Maturities (VLDR).

Definition revised June 2003

Capital Leases Maturing Within 1 through 10 Years & Remaining Maturities

VCL1 through VCL9, VCLA and VCLR

| COA Code | COA Description | Eikon for Office Field | Eikon for Office Label |
|----------|--|------------------------|------------------------|
| VCL1 | Capital Lease Payments Due within 1 Year | n/a | n/a |
| VCL2 | Capital Lease Payments Due in Year 2 | n/a | n/a |
| VCL3 | Capital Lease Payments Due in Year 3 | n/a | n/a |
| VCL4 | Capital Lease Payments Due in Year 4 | n/a | n/a |
| VCL5 | Capital Lease Payments Due in Year 5 | n/a | n/a |
| VCL6 | Capital Lease Payments Due in Year 6 | n/a | n/a |
| VCL7 | Capital Lease Payments Due in Year 7 | n/a | n/a |
| VCL8 | Capital Lease Payments Due in Year 8 | n/a | n/a |
| VCL9 | Capital Lease Payments Due in Year 9 | n/a | n/a |
| VCLA | Capital Lease Payments Due in Year 10 | n/a | n/a |
| VCLR | Capital Leases - Remaining Maturities | n/a | n/a |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Supplemental Item |

Capital leases, also known as finance leases, are defined as leased assets where the majority of risks and benefits of the underlying assets have been transferred to the lessee. These non-cumulative values reflect the amount of capital leases maturing from the balance sheet period end date. Capital leases maturities provided in 'yearly ranges' are treated similarly to Long Term Debt Maturities, with the entire maturity value for the range classified as maturing within the end year of the provided range.

These values are generally reflected at present value (gross lease payments less interest and executory costs). If company provides gross capital leases maturities, total gross capital leases is then reconciled to present value with Interest Costs (VINC) and/or Executory Costs (VEXC).

These values are obtained from the notes of the financial statements.

Definition revised June 2003

Standardized Capital Lease Payments Due Within Year 1 & Through Year 10

SCL1 through SCL10

| COA Code | COA Description | Eikon for Office Field | Eikon for Office Label |
|-----------------|---------------------------------------|-------------------------------|---------------------------------------|
| SCL1 | Capital Lease Payments Due in Year 1 | TR.CapitalLeasePymtsDueYear1 | Capital Lease Payments Due in Year 1 |
| SCL2 | Capital Lease Payments Due in Year 2 | TR.CapitalLeasePymtsDueYear2 | Capital Lease Payments Due in Year 2 |
| SCL3 | Capital Lease Payments Due in Year 3 | TR.CapitalLeasePymtsDueYear3 | Capital Lease Payments Due in Year 3 |
| SCL4 | Capital Lease Payments Due in Year 4 | TR.CapitalLeasePymtsDueYear4 | Capital Lease Payments Due in Year 4 |
| SCL5 | Capital Lease Payments Due in Year 5 | TR.CapitalLeasePymtsDueYear5 | Capital Lease Payments Due in Year 5 |
| SCL6 | Capital Lease Payments Due in Year 6 | TR.CapitalLeasePymtsDueYear6 | Capital Lease Payments Due in Year 6 |
| SCL7 | Capital Lease Payments Due in Year 7 | TR.CapitalLeasePymtsDueYear7 | Capital Lease Payments Due in Year 7 |
| SCL8 | Capital Lease Payments Due in Year 8 | TR.CapitalLeasePymtsDueYear8 | Capital Lease Payments Due in Year 8 |
| SCL9 | Capital Lease Payments Due in Year 9 | TR.CapitalLeasePymtsDueYear9 | Capital Lease Payments Due in Year 9 |
| SCL10 | Capital Lease Payments Due in Year 10 | TR.CapitalLeasePymtsDueYear10 | Capital Lease Payments Due in Year 10 |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental |

These values represent the amount of capital lease payments due in a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their capital lease payments in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their capital lease payments as follows:

| Company Description | Value |
|----------------------------------|--------------|
| Capital Leases Due within 1 Year | 40 |

Capital Lease Payments Due in 2-5 Years 300

This appears in the Standardized product as:

| COA Code | Description | Value |
|----------|---|-------|
| SCL1 | Std. Capital Lease Payments Due Within 1 Year | 40 |
| SCL2 | Std. Capital Lease Payments Due in Year 2 | 75 |
| SCL3 | Std. Capital Lease Payments Due in Year 3 | 75 |
| SCL4 | Std. Capital Lease Payments Due in Year 4 | 75 |
| SCL5 | Std. Capital Lease Payments Due in Year 5 | 75 |

Definition revised June 2003

Standardized Capital Lease Payments Due in Years 2 and 3**SCL23**

| | |
|------------------------|---|
| COA Code | SCL23 |
| Eikon for Office Field | TR.CapitalLeasePymtsDueIn2To3Years |
| Eikon for Office Label | Capital Lease Payments Due in 2-3 Years |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Supplemental |

Standardized Capital Lease Payments Due in Years 2 and 3 represents the summation of Standardized Capital Lease Payments Due in Year 2 [SCL2] and Standardized Capital Lease Payments Due in Year 3 [SCL3].

Definition revised June 2003

Standardized Capital Lease Payments Due in Years 4 and 5**SCL45**

| | |
|------------------------|---|
| COA Code | SCL45 |
| Eikon for Office Field | TR.CapitalLeasePymtsDueIn4To5Years |
| Eikon for Office Label | Capital Lease Payments Due in 4-5 Years |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |

Data Type Supplemental

Standardized Capital Lease Payments Due in Years 4 and 5 represents the summation of Standardized Capital Lease Payments Due in Year 4 [SCL4] and Standardized Capital Lease Payments Due in Year 5 [SCL5].

Definition revised June 2003

Standardized Capital Lease Payments Due in Years 6 & Beyond SCL6B

COA Code SCL6B

Eikon for Office Field TR.CapitalLeasePymtsDueYear6AndBeyond

Eikon for Office Label Capital Lease Pmnts Due in Years 6 and Beyond

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility, Insurance, Bank

Data Type Supplemental

Standardized Capital Lease Payments Due in Year 6 and Beyond represents Total Capital Leases, Supplemental [VTCL] less Standardized Capital Lease Payments Due within 1 Year [SCL1], Standardized Capital Lease Payments Due in Year 2 [SCL2], Standardized Capital Lease Payments Due in Year 3 [SCL3], Standardized Capital Lease Payments Due in Year 4 [SCL4] and Standardized Capital Lease Payments Due in Year 5 [SCL5].

Definition revised June 2003

Interest Costs

VINC

COA Code VINC

Eikon for Office Field TR.InterestCosts

Eikon for Office Label Interest Costs

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility, Insurance, Bank

Data Type Supplemental Item

Interest Costs (VINC) reflects the growth (interest rate) value discounted from future capital lease payments to reconcile these payments to present value. This item is used when capital lease maturities are presented as gross payments (versus maturities presented at present value).

Interest Costs (VINC) is always reported as a negative value and can be obtained from the notes to the financial statements. This value may include executory costs.

Definition revised June 2003

Executory Costs**VEXC**

| | |
|------------------------|--------------------------------------|
| COA Code | VEXC |
| Eikon for Office Field | TR.ExecutoryCosts |
| Eikon for Office Label | Executory Costs |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Executory Costs (VEXC) reflects administrative, legal, and tax expense deducted from future capital lease payments to reconcile payments to present value. This item is used when capital lease maturities are presented as gross payments (versus maturities presented at present value).

Executory Costs (VEXC) is always reported as a negative value and can be obtained from the notes to the financial statements.

Definition revised June 2003

Total Capital Leases**VTCL**

| | |
|------------------------|--------------------------------------|
| COA Code | VTCL |
| Eikon for Office Field | TR.TotalCapitalLeasesSuppl |
| Eikon for Office Label | Total Capital Leases, Supplemental |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Total Capital Leases (VTCL) reflects the sum of Capital Leases Maturing within 1 through 10 Years (VCL1 through VCL9 and VCLA), Capital Leases – Remaining Maturities (VCLR), Interest Costs (VINC) and Executory Costs (VEXC).

Definition revised June 2003

Operating Leases Maturing Within 1 through 10 Years & Remaining Maturities**VOL1 through VOL9, VOLA and VOLR**

| COA Code | COA Description | Eikon for Office Field | Eikon for Office Label |
|----------|-----------------|------------------------|------------------------|
|----------|-----------------|------------------------|------------------------|

| | | | |
|------|--|-----|-----|
| VOL1 | Operating Lease Pymts. Due within 1 Year | n/a | n/a |
| VOL2 | Operating Lease Payments Due in Year 2 | n/a | n/a |
| VOL3 | Operating Lease Payments Due in Year 3 | n/a | n/a |
| VOL4 | Operating Lease Payments Due in Year 4 | n/a | n/a |
| VOL5 | Operating Lease Payments Due in Year 5 | n/a | n/a |
| VOL6 | Operating Lease Payments Due in Year 6 | n/a | n/a |
| VOL7 | Operating Lease Payments Due in Year 7 | n/a | n/a |
| VOL8 | Operating Lease Payments Due in Year 8 | n/a | n/a |
| VOL9 | Operating Lease Payments Due in Year 9 | n/a | n/a |
| VOLA | Operating Lease Payments Due in Year 10 | n/a | n/a |
| VOLR | Operating Leases - Remaining Payments | n/a | n/a |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental Item |

Operating Leases are defined as leased assets where the majority of risks and benefits of the underlying assets remain with the lessor. These non-cumulative values reflect the amount of operating leases maturing from the balance sheet period end date.

Operating leases maturities provided in 'yearly ranges' are treated similarly to Long Term Debt Maturities and Capital Lease maturities, with the entire maturity value for the range classified as maturing within the end year of the provided range.

These values are obtained from the notes of the financial statements.

Definition revised June 2003

Standardized Operating Lease Payments Due in Years 1 to 10 SOL1 to SOL1

| COA Code | COA Description | Eikon for Office Field | Eikon for Office Label |
|----------|--|----------------------------------|--|
| SOL1 | Operating Lease Payments Due in Year 1 | TR.OperatingLeasePymtsDueinYear1 | Operating Lease Payments Due in Year 1 |
| SOL2 | Operating Lease Payments Due in Year 2 | TR.OperatingLeasePymtsDueinYear2 | Operating Lease Payments Due in Year 2 |
| SOL3 | Operating Lease Payments Due in Year 3 | TR.OperatingLeasePymtsDueinYear3 | Operating Lease Payments Due in Year 3 |

| | | | |
|-------|---|-----------------------------------|---|
| SOL4 | Operating Lease Payments Due in Year 4 | TR.OperatingLeasePymtsDueinYear4 | Operating Lease Payments Due in Year 4 |
| SOL5 | Operating Lease Payments Due in Year 5 | TR.OperatingLeasePymtsDueinYear5 | Operating Lease Payments Due in Year 5 |
| SOL6 | Operating Lease Payments Due in Year 6 | TR.OperatingLeasePymtsDueinYear6 | Operating Lease Payments Due in Year 6 |
| SOL7 | Operating Lease Payments Due in Year 7 | TR.OperatingLeasePymtsDueinYear7 | Operating Lease Payments Due in Year 7 |
| SOL8 | Operating Lease Payments Due in Year 8 | TR.OperatingLeasePymtsDueinYear8 | Operating Lease Payments Due in Year 8 |
| SOL9 | Operating Lease Payments Due in Year 9 | TR.OperatingLeasePymtsDueinYear9 | Operating Lease Payments Due in Year 9 |
| SOL10 | Operating Lease Payments Due in Year 10 | TR.OperatingLeasePymtsDueinYear10 | Operating Lease Payments Due in Year 10 |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental |

These values represent the amount of operating lease payments due in a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their operating lease payments in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their operating lease payments as follows:

| Company Description | Value |
|--|-------|
| Operating Lease Payments Due within 1 Year | 40 |
| Operating Lease Payments Due in 2-5 Years | 300 |

This appears in the Standardized product as:

| COA Code | Description | Value |
|----------|---|-------|
| SOL1 | Std. Operating Lease Payments Due Within 1 Year | 40 |
| SOL2 | Std. Operating Lease Payments Due in Year 2 | 75 |
| SOL3 | Std. Operating Lease Payments Due in Year 3 | 75 |
| SOL4 | Std. Operating Lease Payments Due in Year 4 | 75 |
| SOL5 | Std. Operating Lease Payments Due in Year 5 | 75 |

Definition revised June 2003

Standardized Operating Lease Payments Due in Years 2 & 3

SOL23

| | |
|------------------------|---|
| COA Code | SOL23 |
| Eikon for Office Field | TR.OperatingLeasePymtsDueIn2To3Years |
| Eikon for Office Label | Operating Lease Payments Due in Years 2 and 3 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental |

Standardized Operating Lease Payments Due in Years 2 and 3 represents the summation of Standardized Operating Lease Payments Due in Year 2 [SOL2] and Standardized Operating Lease Payments Due in Year 3 [SOL3].

Definition revised June 2003

Standardized Operating Lease Payments Due in Years 4 & 5

SOL45

| | |
|------------------------|---|
| COA Code | SOL45 |
| Eikon for Office Field | TR.OperatingLeasePymtsDuein4To5Years |
| Eikon for Office Label | Operating Lease Payments Due in Years 4 and 5 |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Bank |
| Data Type | Supplemental |

Standardized Operating Lease Payments Due in Years 4 and 5 represents the summation of Standardized Operating Lease Payments Due in Year 4 [SOL4] and Standardized Operating Lease Payments Due in Year 5 [SOL5].

Definition revised June 2003

Standardized Operating Lease Payments Due in Years 6 & Beyond SOL6B

| | |
|------------------------|--|
| COA code | SOL6B |
| Eikon for Office Field | TR.OperatingLeasePymtsDueinYear6AndBeyond |
| Eikon for Office Label | Oper Lease Pmnts Due in Years 6 and Beyond |
| Units | Millions |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Insurance, Utility |
| Data Type | Supplemental |

Standardized Operating Lease Payments Due in Year 6 and Beyond represents Total Operating Leases, Supplemental [VTOL] less Standardized Operating Lease Payments Due within 1 Year [SOL1], Standardized Operating Lease Payments Due in Year 2 [SOL2], Standardized Operating Lease Payments Due in Year 3 [SOL3], Standardized Operating Lease Payments Due in Year 4 [SOL4] and Standardized Operating Lease Payments Due in Year 5 [SOL5].

Definition revised June 2003

Total Operating Leases

VTOL

| | |
|------------------------|--------------------------------------|
| COA Code | VTOL |
| Eikon for Office Field | TR.TotalOperatingLeasesSuppl |
| Eikon for Office Label | Total Operating Leases, Supplemental |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Supplemental Item |

Total Operating Leases (VTOL) reflects the sum of Operating Leases Maturing within 1 through 10 Years (VOL1 through VOL9 and VOLA) and Operating Leases – Remaining Maturities (VOLR).

Definition revised June 2003

Balance Sheet – Pension Plans

Pension Obligation - Domestic

VAPD

| | |
|------------------------|--------------------------------------|
| COA Code | VAPD |
| Eikon for Office Field | TR.PensionObligationDomestic |
| Eikon for Office Label | Pension Obligation - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

VAPD Pension Obligation - Domestic represents the value of benefits for plans based in the company's home country.

Definition revised July 2006

Pension Obligation - Foreign

VAPF

| | |
|------------------------|--------------------------------------|
| COA Code | VAPF |
| Eikon for Office Field | TR.PensionObligationForeign |
| Eikon for Office Label | Pension Obligation - Foreign |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

VAPF Pension Obligation - Foreign represents the value of benefits for plans based in countries other than the company's home country.

Definition revised July 2006

Post-Retirement Obligation

VAPR

| | |
|------------------------|-----------------------------|
| COA Code | VAPR |
| Eikon for Office Field | TR.PostRetirementObligation |
| Eikon for Office Label | Post-Retirement Obligation |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

VAPR Post-Retirement Obligation represents the value of benefits for Post-Retirement plans based in countries other than the company's home country.

Definition revised July 2006

Plan Assets - Domestic

VPAD

| | |
|------------------------|--------------------------------------|
| COA Code | VPAD |
| Eikon for Office Field | TR.PlanAssetsDomestic |
| Eikon for Office Label | Plan Assets - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

VPAD Plan Assets- Domestic represents the fair value of plan assets for plans based in the company's home country.

Definition revised July 2006

Plan Assets - Foreign

VPAF

| | |
|------------------------|--------------------------------------|
| COA Code | VPAF |
| Eikon for Office Field | TR.PlanAssetsForeign |
| Eikon for Office Label | Plan Assets - Foreign |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

VPAF Plan Assets - Foreign represents the fair value of plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Plan Assets – Post-Retirement**VPAP**

| | |
|------------------------|--------------------------------------|
| COA Code | VPAP |
| Eikon for Office Field | TR.PlanAssetsPostRetirement |
| Eikon for Office Label | Plan Assets - Post-Retirement |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Assets |

Plan Assets – Post-Retirement [VPAP] represents the fair value of plan assets for Post-Retirement Plans.

Definition revised July 2006

Funded Status - Domestic**VPPD**

| | |
|------------------------|--------------------------------------|
| COA Code | VPPD |
| Eikon for Office Field | TR.FundedStatusDomestic |
| Eikon for Office Label | Funded Status - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset/Liability |

VPPD Funded Status - Domestic represents the funding status of the plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. This is the "headline" number cited when a company's pension plan is considered "underfunded". A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets.

Definition revised July 2006

Funded Status - Foreign**VPPF**

| | |
|------------------------|-------------------------|
| COA Code | VPPF |
| Eikon for Office Field | TR.FundedStatusForeign |
| Eikon for Office Label | Funded Status - Foreign |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |

Quarterly History

| | |
|-----------|--------------------------------------|
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset/Liability |

Funded Status – Foreign [VPPF] represents the funding status of plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. This is the “headline” number cited when a company’s pension plan is considered “underfunded”. A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan’s assets.

Definition revised July 2006

Funded Status – Post-Retirement**VPPP**

| | |
|------------------------|--------------------------------------|
| COA Code | VPPP |
| Eikon for Office Field | TR.FundedStatusPostRetirement |
| Eikon for Office Label | Funded Status - Post-Retirement |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset/Liability |

Funded Status – Post-Retirement [VPPP] represents funding status of plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets.

This is the “headline” number cited when a company’s pension plan is considered “underfunded”. A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan’s assets.

Definition revised July 2006

Unfunded Plan Obligations**VPUF**

| | |
|------------------------|--------------------------------------|
| COA Code | VPUF |
| Eikon for Office Field | TR.UnfundPInOblig |
| Eikon for Office Label | Unfunded Plan Obligations |
| Units | Millions |
| Polarity | Positive |
| Annual History | |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Unfunded Plan Obligations [VPUF] represent an underfunded plan that does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets (i.e. accumulated benefit obligation exceeds plan assets).

Definition revised July 2006

Total Plan Obligations

STPO

| | |
|------------------------|--------------------------------------|
| COA Code | STPO |
| Eikon for Office Field | TR.TotalPlanObligations |
| Eikon for Office Label | Total Plan Obligations |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental |

Total Plan Obligations (STPO) represents the total value of all pension, post-retirement and other plan obligations for a company. Total Plan Obligations (STPO) is calculated as the sum of:

- Pension Obligation - Domestic [VAPD]
- Pension Obligation - Foreign [VAPF]
- Post-Retirement Obligation [VAPR]
- Unfunded Plan Obligations [VPUF]

Definition revised February 2007

Total Plan Assets

STPA

| | |
|------------------------|--------------------------------------|
| COA Code | STPA |
| Eikon for Office Field | TR.TotalPlanAssets |
| Eikon for Office Label | Total Plan Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental |

Total Plan Assets (STPA) represents the total value of all pension and post-retirement plan assets for a company. Total Plan Assets (STPA) is calculated as the sum of:

- Plan Assets - Domestic [VPAD]
- Plan Assets - Foreign [VPAF]

- Plan Assets - Post-Retirement [VPAP]

Definition revised February 2007

Accumulated Obligation - Domestic

VPQD

| | |
|------------------------|--------------------------------------|
| COA Code | VPQD |
| Eikon for Office Field | TR.AccumulatedObligationDomestic |
| Eikon for Office Label | Accumulated Obligation - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Accumulated Obligation - Domestic [VPQD] represents the present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Accumulated Obligation - Foreign

VPQF

| | |
|------------------------|--------------------------------------|
| COA Code | VPQF |
| Eikon for Office Field | TR.AccumulatedObligationForeign |
| Eikon for Office Label | Accumulated Obligation - Foreign |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Accumulated Obligation – Foreign [VPQF] represents the present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Accumulated Obligation – Post-Retirement

VPQR

| | |
|------------------------|--|
| COA Code | VPQR |
| Eikon for Office Field | TR.PostRetAccumOblig |
| Eikon for Office Label | Accumulated Obligation - Post-Retirement |

| | |
|-------------------|--------------------------------------|
| Units | Millions |
| Polarity | Positive |
| Annual History | |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability |

Accumulated Obligation – Post-Retirement [VPQR] represents the present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Total Funded Status

VFSS

| | |
|------------------------|--------------------------------------|
| COA Code | VFSS |
| Eikon for Office Field | TR.TotalFundedStatus |
| Eikon for Office Label | Total Funded Status |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset/Liability |

Total Funded Status [VFSS] is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets.

Total Funded Status [VFSS] represents:

- Pension Obligation – Domestic [VAPD]
- Pension Obligation – Foreign [VAPF]
- Post-Retirement Obligation [VAPR]
- Plan Assets – Domestic [VPAD]
- Plan Assets – Foreign [VPAF]
- Plan Assets – Post-Retirement [VPAP]
- Funded Status – Domestic [VPPD]
- Funded Status – Foreign [VPPF]
- Funded Status – Post-Retirement [VPPP]
- Unfunded Plan Obligations [VPUF]

Definition revised July 2006

Discount Rate - Domestic**VDRD**

| | |
|------------------------|--------------------------------------|
| COA Code | VDRD |
| Eikon for Office Field | TR.DiscountRateDomesticBS Stmt |
| Eikon for Office Label | Discount Rate - Domestic, (%) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VDRD Discount Rate - Domestic represents the rate used in determining the present value of plan obligations for plans based in the company's home country.

Definition revised July 2006

Discount Rate - Foreign**VDRF**

| | |
|------------------------|--------------------------------------|
| COA Code | VDRF |
| Eikon for Office Field | TR.DiscountRateForeignBS Stmt |
| Eikon for Office Label | Discount Rate - Foreign, (%) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VDRF Discount Rate - Foreign represents the rate used in determining the present value of plan obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Discount Rate – Post-Retirement**VDRP**

| | |
|------------------------|--------------------------------------|
| COA Code | VDRP |
| Eikon for Office Field | TR.DiscountRatePostRetirement |
| Eikon for Office Label | Discount Rate - Post-Retirement, (%) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VDRP Discount Rate - Post-Retirement represents the rate used in determining the present value of plan obligations for Post-Retirement plans.

Definition revised July 2006

Expected Rate of Return- Domestic

VERD

COA Code VERD

Eikon for Office Field TR.ExpectedRateofReturnDomesticBS Stmt

Eikon for Office Label Expected Rate of Return - Domestic, (%)

Units Percentage (%)

Polarity Positive

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Expected Rate of Return- Domestic [VERD] reflects the estimated return on plan assets for plans based in the company's home country.

Definition revised July 2006

Expected Rate of Return- Foreign

VERF

COA Code VERF

Eikon for Office Field TR.ExpectedRateofReturnForeignBS Stmt

Eikon for Office Label Expected Rate of Return - Foreign, (%)

Units Millions

Polarity Positive

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VERF Expected Rate of Return - Foreign represents the estimated return on plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Expected Rate of Return– Post-Retirement

VERR

COA Code VERR

Eikon for Office Field TR.ExpectedRateofReturnPostRetirBS Stmt

Eikon for Office Label Expected Rate of Return - Post-Retirement, (%)

Units Millions

Polarity Positive

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VERR Expected Rate of Return - Post-Retirement represents the estimated return on plan assets for Post-Retirement plans.

Definition revised July 2006

Compensation Rate - Domestic

VRCD

COA Code VRCD

Eikon for Office Field TR.DomCompRate

Eikon for Office Label Compensation Rate - Domestic, (%)

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VRCD Compensation Rate - Domestic represents the projected increase in salaries used in calculation of future benefit obligations for plans based in the company's home country.

Definition revised July 2006

Compensation Rate - Foreign

VRCF

COA Code VRCF

Eikon for Office Field TR.ForCompRate

Eikon for Office Label Compensation Rate - Foreign, (%)

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VRCF Compensation Rate - Foreign represents the projected increase in salaries used in calculation of future benefit obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Compensation Rate – Post-Retirement**VRCP**

| | |
|------------------------|--|
| COA Code | VRCP |
| Eikon for Office Field | TR.PostRetCompRate |
| Eikon for Office Label | Compensation Rate - Post-Retirement, (%) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VRCP Compensation Rate - Post-Retirement represents the projected increase in salaries used in calculation of future benefit obligations for Post-Retirement plans.

Definition revised July 2006

Pension Payment Rate - Domestic**VRPD**

| | |
|------------------------|--------------------------------------|
| COA Code | VRPD |
| Eikon for Office Field | TR.PensionPaymentRateDomesticBSStmnt |
| Eikon for Office Label | Pension Payment Rate - Domestic, (%) |
| Units | Millions |
| Polarity | Positive |
| Annual History | |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VRPD Pension Payment Rate - Domestic represents the payment rate of pension plans for plans based in the company's home country.

Definition revised July 2006

Pension Payment Rate - Foreign**VRPF**

| | |
|------------------------|-------------------------------------|
| COA Code | VRPF |
| Eikon for Office Field | TR.PensionPaymentRateForeignBSStmt |
| Eikon for Office Label | Pension Payment Rate - Foreign, (%) |
| Units | Millions |
| Polarity | Positive |
| Annual History | |

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VRPF Pension Payment Rate - Foreign represents the payment rate of pension plans for plans based in countries other than the company's home country.

Definition revised July 2006

Period End Assumptions**VASP**

COA Code VASP

Eikon for Office Field TR.PeriodEndAssumptions

Eikon for Office Label Period End Assumptions

Units n/a

Polarity n/a

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Period End Assumptions [VASP] represents pension and other post-retirement plan assumptions, as of the balance sheet date.

Assumption rates are given for both the Income Statement and Balance Sheet. The rates labeled "For The Years Ended ..." are populated in the Income Statement. The rates labeled "At" are populated in the Balance Sheet.

If a range of rates is given, the lower rate is to be populated. (Ex. Discount Rate = 3.5% - 6.25%, 3.5% is the rate to be populated). If multiple rates are given, each rate is collected.

Period End Assumptions [VASP] represents:

- Discount Rate – Domestic [VDRD]
- Discount Rate – Foreign [VDRF]
- Discount Rate – Post-Retirement [VDRP]
- Expected Rate of Return – Domestic [VERD]
- Expected Rate of Return – Foreign [VERF]
- Expected Rate of Return – Post-Retirement [VERR]
- Compensation Rate – Domestic [VRCD]
- Compensation Rate – Foreign [VRCF]
- Compensation Rate – Post-Retirement [VRCP]
- Pension Payment Rate – Domestic [VRPD]
- Pension Payment Rate – Foreign [VRPF]

Definition revised July 2006

Prepaid Benefits - Domestic**VABD**

| | |
|------------------------|--------------------------------------|
| COA Code | VABD |
| Eikon for Office Field | TR.PrepaidBenefitsDomestic |
| Eikon for Office Label | Prepaid Benefits - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

VABD Prepaid Benefits - Domestic represents cumulative employer contributions in excess of accrued net pension cost for plans based in the company's home country.

Definition revised July 2006

Prepaid Benefits - Foreign**VABF**

| | |
|------------------------|--------------------------------------|
| COA Code | VABF |
| Eikon for Office Field | TR.PrepaidBenefitsForeign |
| Eikon for Office Label | Prepaid Benefits - Foreign |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset |

VABF Prepaid Benefits -Foreign represents cumulative employer contributions in excess of accrued net pension cost for plans based in countries other than the company's home country.

Definition revised July 2006

Prepaid Benefits – Post-Retirement**VABP**

| | |
|------------------------|------------------------------------|
| COA Code | VABP |
| Eikon for Office Field | TR.PrepaidBenefitsPostRetirement |
| Eikon for Office Label | Prepaid Benefits - Post-Retirement |
| Units | Millions |
| Polarity | Positive |
| Annual History | |
| Quarterly History | |

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VABP Prepaid Benefits – Post-Retirement represents cumulative employer contributions in excess of accrued net pension cost for Post-Retirement plans.

Definition revised July 2006

Intangible Assets - Domestic

VAID

COA Code VAID

Eikon for Office Field TR.IntangibleAssetsDomestic

Eikon for Office Label Intangible Assets - Domestic

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAID Intangible Assets - Domestic represents legal claims to future benefits for plans based in the company's home country.

Definition revised July 2006

Intangible Assets - Foreign

VAIF

COA Code VAIF

Eikon for Office Field TR.IntangibleAssetsForeign

Eikon for Office Label Intangible Assets - Foreign

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAIF Intangible Assets - Foreign represents legal claims to future benefits for plans based in countries other than the company's home country.

Definition revised July 2006

Intangible Assets – Post-Retirement

VAIP

COA Code VAIP

Eikon for Office Field TR.IntangibleAssetsPostRetirement

Eikon for Office Label Intangible Assets - Post-Retirement

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAIP Intangible Assets – Post-Retirement represents legal claims to future benefits for Post-Retirement plans.

Definition revised July 2006

Accrued Liabilities - Domestic

VALD

COA Code VALD

Eikon for Office Field TR.DomAccruedLiab

Eikon for Office Label Accrued Liabilities - Domestic

Units Millions

Polarity Negative

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Liabilities

VALD Accrued Liabilities - Domestic represents cumulative net pension cost accrued in excess of the employer's contributions for plans based in the company's home country.

Definition revised July 2006

Accrued Liabilities - Foreign

VALF

COA Code VALF

Eikon for Office Field TR.ForAccruedLiab

Eikon for Office Label Accrued Liabilities - Foreign

Units Millions

Polarity Negative

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Liability

VALF Accrued Liabilities - Foreign represents cumulative net pension cost accrued in excess of the employer's contributions for plans based in countries other than the company's home country.

Definition revised July 2006

Accrued Liabilities - Post-Retirement**VALP**

| | |
|------------------------|---------------------------------------|
| COA Code | VALP |
| Eikon for Office Field | TR.PostRetAccruedLiab |
| Eikon for Office Label | Accrued Liabilities - Post-Retirement |
| Units | Millions |
| Polarity | Negative |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liabilities |

VALP Accrued Liabilities – Post-Retirement represents cumulative net pension cost accrued in excess of the employer's contributions for Post-Retirement plans.

Definition revised July 2006

Other Assets, Net - Domestic**VAOD**

| | |
|------------------------|--|
| COA Code | VAOD |
| Eikon for Office Field | TR.DomOtherAsset |
| Eikon for Office Label | Other Assets, Net - Domestic |
| Units | Millions |
| Polarity | Positive (net assets presented as positive values, net liabilities as negative values) |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Assets |

VAOD Other Assets, Net - Domestic represents any items which do not have an associated COA code and line item for plans based in the company's home country.

Definition revised July 2006

Other Assets, Net - Foreign**VAOF**

| | |
|------------------------|--|
| COA Code | VAOF |
| Eikon for Office Field | TR.ForOtherAsset |
| Eikon for Office Label | Other Assets, Net - Foreign |
| Units | Millions |
| Polarity | Positive (net assets presented as positive values, net liabilities as negative values) |
| Annual History | |

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAOF Other Assets, Net – Foreign represents any items which do not have an associated COA code and line item for plans based in countries other than the company's home country.

Definition revised July 2006

Other Assets, Net - Post-Retirement**VAOP**

COA Code VAOP

Eikon for Office Field TR.OtherAssetsNetPostRetirement

Eikon for Office Label Other Assets, Net - Post-Retirement

Units Millions

Polarity Positive (net assets presented as positive values, net liabilities as negative values)

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAOP Other Assets, Net – Post-Retirement represents any items which do not have an associated COA code and line item for Post-Retirement plans.

Definition revised July 2006

Net Domestic Pension Assets**VARD**

COA Code VARD

Eikon for Office Field TR.NetDomesticPensionAssets

Eikon for Office Label Net Domestic Pension Assets

Units Millions

Polarity Positive (net assets presented as positive values, net liabilities as negative values)

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VARD Net Domestic Pension Assets represents the sum of assets and liabilities for Domestic Pension plans.

Definition revised July 2006

Net Foreign Pension Assets**VARF**

COA Code VARF

Eikon for Office Field TR.NetForeignPensionAssets

| | |
|---|--|
| Eikon for Office Label | Net Foreign Pension Assets |
| Units | Millions |
| Polarity | Positive (net assets presented as positive values, net liabilities as negative values) |
| Annual History | |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset/Liability |
| VARF Net Foreign Pension Assets represents the sum of assets and liabilities for Foreign Pension plans. | |
| Definition revised July 2006 | |

Net Post-Retirement Assets**VARP**

| | |
|---|--|
| COA Code | VARP |
| Eikon for Office Field | TR.NetPostRetirementAssets |
| Eikon for Office Label | Net Post-Retirement Assets |
| Units | Millions |
| Polarity | Positive (net assets presented as positive values, net liabilities as negative values) |
| Annual History | |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset/Liability |
| VARP Net Post-Retirement Assets represents the sum of assets and liabilities for Post-Retirement plans. | |
| Definition revised July 2006 | |

Net Assets Recognized on Balance Sheet**VARS**

| | |
|------------------------|--|
| COA Code | VARS |
| Eikon for Office Field | TR.NetAssetsRecognizedBalanceSheet |
| Eikon for Office Label | Net Assets Recognized on Balance Sheet |
| Units | Millions |
| Polarity | Positive (net assets presented as positive values, net liabilities as negative values) |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset/Liability |

Net Assets Recognized on Balance Sheet [VARS] represents:

- Prepaid Benefits – Domestic [VABD]
- Prepaid Benefits – Foreign [VABF]

- Prepaid Benefits – Post-Retirement [VABP]
- Intangible Assets – Domestic [VAID]
- Intangible Assets- Foreign [VAIF]
- Intangible Assets – Post-Retirement [VAIP]
- Accrued Liabilities – Domestic [VALD]
- Accrued Liabilities- Foreign [VALF]
- Accrued Liabilities – Post-Retirement [VALP]
- Other Assets, Net – Domestic [VAOD]
- Other Assets, Net- Foreign [VAOF]
- Other Assets, Net – Post-Retirement [VAOP]
- Net Domestic Pension Assets [VARD]
- Net Foreign Pension Assets [VARF]
- Net Post-Retirement Assets [VARP]

Definition revised July 2006

Equity % - Domestic

VADE

| | |
|------------------------|--------------------------------------|
| COA Code | VADE |
| Eikon for Office Field | TR.EquityPctDomestic |
| Eikon for Office Label | Equity % - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VADE Equity % - Domestic represents the percentage of plan assets allocated to equity securities for Domestic pension plans.

Definition revised July 2006

Equity % - Foreign

VAFE

| | |
|------------------------|---------------------|
| COA Code | VAFE |
| Eikon for Office Field | TR.EquityPctForeign |
| Eikon for Office Label | Equity % - Foreign |
| Units | Millions |
| Polarity | Positive |

| | |
|--|--------------------------------------|
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |
| VAFE Equity % - Foreign represents the percentage of plan assets allocated to equity securities for Foreign pension plans. | |
| Definition revised July 2006 | |

Equity % - Post-Retirement**VARE**

| | |
|------------------------|--------------------------------------|
| COA Code | VARE |
| Eikon for Office Field | TR.EquityPctPostRetirement |
| Eikon for Office Label | Equity % - Post-Retirement |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VARE Equity % - Post-Retirement represents the percentage of plan assets allocated to equity securities for Post-Retirement plans.

Definition revised July 2006

Debt Securities % - Domestic**VDSD**

| | |
|------------------------|--------------------------------------|
| COA Code | VDSD |
| Eikon for Office Field | TR.DebtSecuritiesPctDomestic |
| Eikon for Office Label | Debt Securities % - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VDSD Debt Securities % - Domestic represents the percentage of plan assets allocated to debt securities for Domestic pension plans.

Definition revised July 2006

Debt Securities% - Foreign**VDSF**

| | |
|------------------------|--------------------------------------|
| COA Code | VDSF |
| Eikon for Office Field | TR.DebtSecuritiesPctForeign |
| Eikon for Office Label | Debt Securities % - Foreign |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VDSF Debt Securities % - Foreign represents the percentage of plan assets allocated to debt securities for Foreign pension plans.

Definition revised July 2006

Debt Securities % - Post-Retirement**VDSP**

| | |
|------------------------|--------------------------------------|
| COA Code | VDSP |
| Eikon for Office Field | TR.DebtSecuritiesPctPostRetirement |
| Eikon for Office Label | Debt Securities % - Post-Retirement |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VDSP Debt Securities % - Post-Retirement represents the percentage of plan assets allocated to debt securities for Post-Retirement plans.

Definition revised July 2006

Real Estate % - Domestic**VRED**

| | |
|------------------------|--------------------------|
| COA Code | VRED |
| Eikon for Office Field | TR.DomRealEstatePercent |
| Eikon for Office Label | Real Estate % - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | |

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VRED Real Estate % - Domestic represents the percentage of plan assets allocated to real estate for Domestic pension plans.

Definition revised July 2006

Real Estate % - Foreign

VREF

COA Code VREF

Eikon for Office Field TR.RealEstatePctForeign

Eikon for Office Label Real Estate % - Foreign

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VREF Real Estate % - Foreign represents the percentage of plan assets allocated to real estate for Foreign pension plans.

Definition revised July 2006

Real Estate % - Post-Retirement

VREP

COA Code VREP

Eikon for Office Field TR.RealEstatePctPostRetirement

Eikon for Office Label Real Estate % - Post-Retirement

Units Millions

Polarity Positive

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VREP Real Estate % - Post-Retirement represents the percentage of plan assets allocated to real estate for Post-Retirement plans.

Definition revised July 2006

Private Investments % - Domestic

VVPD

COA Code VVPD

Eikon for Office Field TR.PrivateInvestmentsPctDomestic

Eikon for Office Label Private Investments % - Domestic

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VVPD Private Investments % - Domestic represents the percentage of plan assets allocated to private investments for Domestic pension plans.

Definition revised July 2006

Private Investments % - Foreign

VVPF

COA Code VVPF

Eikon for Office Field TR.PrivateInvestmentsPctForeign

Eikon for Office Label Private Investments % - Foreign

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VVPF Private Investments % - Foreign represents the percentage of plan assets allocated to private investments for Foreign pension plans.

Definition revised July 2006

Private Investments % - Post-Retirement

VVPR

COA code VVPR

Eikon for Office Field TR.PrivateInvestmentsPctPostRetirement

Eikon for Office Label Private Investments % - Post-Retirement

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VVPR Private Investments % - Post-Retirement represents the percentage of plan assets allocated to private investments for Post-Retirement plans.

Definition revised July 2006

Other Investments % - Domestic**VXID**

| | |
|------------------------|--------------------------------------|
| COA Code | VXID |
| Eikon for Office Field | TR.OtherInvestmentsPctDomestic |
| Eikon for Office Label | Other Investments % - Domestic |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VXID Other Investments % - Domestic represents the percentage of plan assets allocated to other investments for Domestic pension plans.

Definition revised July 2006

Other Investments % - Foreign**VXIF**

| | |
|------------------------|--------------------------------------|
| COA Code | VXIF |
| Eikon for Office Field | TR.OtherInvestmentsPctForeign |
| Eikon for Office Label | Other Investments % - Foreign |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2003 |
| Quarterly History | |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Percentage |

VXIF Other Investments % - Foreign represents the percentage of plan assets allocated to other investments for Foreign pension plans.

Definition revised July 2006

Other Investments % - Post-Retirement**VXIP**

| | |
|------------------------|---------------------------------------|
| COA Code | VXIP |
| Eikon for Office Field | TR.OtherInvestmentsPctPostRetirement |
| Eikon for Office Label | Other Investments % - Post-Retirement |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VXIP Other Investments % - Post-Retirement represents the percentage of plan assets allocated to other investments for Post-Retirement plans.

Definition revised July 2006

Asset Allocation**VASA**

COA Code VASA

Eikon for Office Field TR.AssetAllocation

Eikon for Office Label Asset Allocation

Units n/a

Polarity n/a

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VASA Asset Allocation represents the allocation of plan asset presentation lists the 'classes' of underlying investments of plan assets, showing each investment type as a percentage of total plan assets. Typically, these classes are broken down as follows:

The sum of each plan (Domestic/Foreign/Post Retirement) should total 100% (rounding).

Asset Allocation [VASA] represents:

- Equity % - Domestic [VADE]]
- Equity % - Foreign [VAFE]]
- Equity % - Post-Retirement [VARE]
- Debt Securities % - Domestic [VDSD
- Debt Securities % - Foreign [VDSF]
- Debt Securities % - Post-Retirement [VDSP]
- Real Estate % - Domestic [VRED]
- Real Estate % - Foreign [VREF]
- Real Estate % - Post-Retirement [VREP]
- Private Investments % - Domestic [VVPD]
- Private Investments % - Foreign [VVPF]
- Private Investments % - Post-Retirement [VVPR]
- Other Investments % - Domestic [VXID]
- Other Investments % - Foreign [VXIF

- Other Investments % - Post-Retirement [VXIP]

Definition revised July 2006

Operating Metrics – Airlines

| Airlines | MAIB |
|------------------------|--------------------------------|
| COA code | MAIB |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, BS |

Airlines [MAIT] represents the airlines industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fuelling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Size of Fleet | MBRO |
|------------------------|--------------------------------|
| COA Code | MBRO |
| Eikon for Office Field | TR.SizeFleet |
| Eikon for Office Label | Size of Fleet |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, BS |

Size of Fleet [MBRO] represents the number of aircraft operated by a single company or ownership as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Healthcare Facilities

Healthcare Facilities

MHFB

| | |
|------------------------|---|
| COA Code | MHFB |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, BS |

Healthcare Facilities [MHFB] represents the healthcare facilities industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Hospitals

MHJQ

| | |
|------------------------|---|
| COA Code | MHJQ |
| Eikon for Office Field | TR.NumHospitals |
| Eikon for Office Label | Number of Hospitals |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, BS |

Number of Hospitals [MHJQ] represents the number of hospitals owned by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Licensed Beds

MHJZ

| | |
|------------------------|---|
| COA Code | MHJZ |
| Eikon for Office Field | TR.NumLicensedBeds |
| Eikon for Office Label | Number of Licensed Beds |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, BS |

Number of Licensed Beds [MHJZ] represents the maximum number of beds permitted in a facility under its license as at the end of the period, regardless of whether the beds are actually available for patient care.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Hotels/Gaming

| Hotels/Gaming | | MHGB |
|------------------------|-------------------------------------|-------------|
| COA Code | MHGB | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Hotels/Gaming Operating Metrics, BS | |

Hotels/Gaming [MHGI] represents the hotels/gaming industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the hotels/gaming industry, reported by the company.

The Hotels/Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges
- Casinos & Gaming of companies engaged in casinos and gambling operations

The Hotels/Gaming Industry excludes:

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Number of Properties | | MHAQ |
|-----------------------------|----------------------|-------------|
| COA Code | MHAQ | |
| Eikon for Office Field | TR.NumProperties | |
| Eikon for Office Label | Number of Properties | |
| Units | Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |

| | |
|-----------|-------------------------------------|
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, BS |

Number of Properties [MHAQ] represents the total number of properties that the company owns as of the period end date.

Thomson Reuters obtains the break out of the Number of Properties [MHAQ] by brand names, if the information is disclosed in the financial report. Thomson Reuters then populates the number of properties under the specific brand name on separate lines using the same code [MHAQ]. However, each line has a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Rooms **MHAZ**

| | |
|------------------------|-------------------------------------|
| COA Code | MHAZ |
| Eikon for Office Field | TR.NumRooms |
| Eikon for Office Label | Number of Rooms |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/Gaming Operating Metrics, BS |

Number of Rooms [MHAZ] represents the total number of rooms owned by the company as of the period end date.

Thomson Reuters obtains the break out of the Number of Rooms [MHAZ] by property brands, if the information is disclosed in the financial report. Thomson Reuters then populates the number of rooms under the specific property brand on separate lines using the same code [MHAZ]. However, each line has a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Insurance

| Insurance | | MINB |
|------------------------|---------------------------------|-------------|
| COA Code | MINB | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Insurance Operating Metrics, BS | |

Insurance [MINB] represents the insurance industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies
- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans
- Property and casualty, and life and health Reinsurance carriers

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Embedded Value | | MIEV |
|------------------------|--|-------------|
| COA Code | MIEV | |
| Eikon for Office Field | TR.EmbeddedValueRptd | |
| Eikon for Office Label | Embedded Value Reported | |
| Units | Period Header Currency, Following Period Header Unit | |
| Polarity | Positive | |
| Annual History | Since 2002 | |

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, BS

Embedded Value [MIEV] represents the present value of existing life insurance business at the valuation date and excluding any value attributable to future new business.

The embedded value is an Actuarial science construct, which allows the uncertain future cash-flows of a life insurer to be valued, so as to give a more realistic picture of the company's financial position, allowing for future contingencies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Managed Care

| Managed Care | MMCB |
|------------------------|------------------------------------|
| COA Code | MMCB |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Managed Care [MMCB] represents the Managed Care industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Managed Care industry, reported by the company.

The Managed Care Industry consists of:

- Companies engaged in providing managed healthcare, mainly operating in the United States.

The Managed Care Industry excludes:

- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Unprocessed Claims Inventories, Number | MMJE |
|--|--|
| COA Code | MMJE |
| Eikon for Office Field | TR.UnprocessedClaimsInventoriesNumber |
| Eikon for Office Label | Unprocessed Claims Inventories, Number |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Unprocessed Claims Inventories, Number [MMJE] represents the claims count of claims received, but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Unprocessed Claims Inventories, Value MMJG

| | |
|------------------------|--|
| COA Code | MMJG |
| Eikon for Office Field | TR.UnprocessedClaimsInventoriesValue |
| Eikon for Office Label | Unprocessed Claims Inventories, Value |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Unprocessed Claims Inventories, Value [MMJG] represents the estimated valuation of claims received but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Unprocessed Claims Inventories, Days MMJK

| | |
|------------------------|--------------------------------------|
| COA Code | MMJK |
| Eikon for Office Field | TR.UnprocClaimInvDays |
| Eikon for Office Label | Unprocessed Claims Inventories, Days |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Unprocessed Claims Inventories, Number [MMJE] represents number of days on hand of the unprocessed claims inventories.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Days in Claims Payable (DCP)

MMJO

| | |
|------------------------|------------------------------------|
| COA Code | MMJO |
| Eikon for Office Field | TR.DaysClaimPay |
| Eikon for Office Label | Days in Claims Payable (DCP) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Days in Claims Payable (DCP) [MMJE] represents the medical claim liabilities at the end of the period, divided by average medical expenses per day in the quarterly period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Days in Claims Payable excl. Capitation

MMJQ

| | |
|------------------------|---|
| COA Code | MMJQ |
| Eikon for Office Field | TR.DaysClaimPayExclCapit |
| Eikon for Office Label | Days in Claims Payable excl. Capitation |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Days in Claims Payable excl. Capitation [MMJE] represents medical claim liabilities at the end of the period divided by average medical expenses per day in the quarterly period, excluding capitation.

Companies may have some providers under capitation payment arrangements. Capitation refers to the system of payment for each customer served, rather than by service performed. Such capitation payment arrangements do not require a medical claim IBNR reserve.

Hence, companies with such capitation payment arrangements usually summarize the DCP metric excluding capitation expense.

IBNR: Incurred But Not Reported

DCP: Days in Claims Payable

Definition revised October 2007

Receipt Cycle Time (Days)

MMJZ

| | |
|------------------------|------------------------------------|
| COA Code | MMJZ |
| Eikon for Office Field | TR.ReceiptCycleTimeDays |
| Eikon for Office Label | Receipt Cycle Time (Days) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Receipt Cycle Time (Days) [MMJZ] represents the average length of time (in number of days) that has lapsed between the time when a claim was initially incurred and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Receipt Cycle Time (Months)

MMKE

| | |
|------------------------|------------------------------------|
| COA Code | MMKE |
| Eikon for Office Field | TR.ReceiptCycleTimeMonths |
| Eikon for Office Label | Receipt Cycle Time (Months) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Receipt Cycle Time (Months) [MMKE] represents the average length of time (in number of months) that has lapsed between the time when a claim was initially incurred, and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Claims Reserves**MMKG**

| | |
|------------------------|--|
| COA Code | MMKG |
| Eikon for Office Field | TR.ClaimsReserves |
| Eikon for Office Label | Claims Reserves |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Claims Reserves [MMKG] represents the provisions set apart for future claims, as at the end of the period. The claims reserves include:

- Incurred but not reported claims
- Received but unprocessed claims
- Reserves for loss adjustment expenses

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Membership under Capitation - %**MMKO**

| | |
|------------------------|------------------------------------|
| COA Code | MMKO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Membership under Capitation - % [MMKO] represents the percentage of membership under the capitation agreement.

In a limited number of circumstances, the company contracts with hospitals and physicians to accept financial risk for a defined set of HMO membership. For transferring this risk, the company prepays these providers a monthly fixed-fee per member to coordinate substantially all of the medical care for their capitated HMO membership, including some health benefit administrative functions and claims processing.

Thomson Reuters obtains the break out of the Membership under Capitation - % [MMKO] by segments (such as: government or commercial segments), if the information is disclosed in the financial report.

Thomson Reuters then populates the percentage of each segment on separate lines using the same code [MMKO]. However, each line has a unique description of the segment percentage reported.

Thomson Reuters does not break out Membership under Capitation - % [MMKO] by service systems (such as: hospital system based, physician group based). Thomson Reuters sums the percentages of the various service systems, and report the total percentage for the segment.

HMO: Health Maintenance Organization

Definition revised March 2008

| Membership under Capitation, Total - % | | MMKP |
|---|---------------------------------------|-------------|
| COA Code | MMKP | |
| Eikon for Office Field | TR.MembershipUnderCapitationTotalPct | |
| Eikon for Office Label | Membership under Capitation, Total -% | |
| Units | Percentage (%) | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Managed Care Operating Metrics, BS | |

Membership under Capitation - % [MMKP] represents the Company level Membership under Capitation Percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of membership under the capitation agreement.

In a limited number of circumstances, the company contracts with hospitals and physicians to accept financial risk for a defined set of HMO membership. For transferring this risk, the company prepays these providers a monthly fixed-fee per member to coordinate substantially all of the medical care for their capitated HMO membership, including some health benefit administrative functions and claims processing.

Thomson Reuters collects any segmental breakout information provided by the company using: Membership under Capitation - % [MMKO]

HMO: Health Maintenance Organization

Definition revised March 2008

| Covered Lives | | MMKQ |
|------------------------|-----------------|-------------|
| COA Code | MMKQ | |
| Eikon for Office Field | TR.CoveredLives | |
| Eikon for Office Label | Covered Lives | |
| Units | Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |

| | |
|--|------------------------------------|
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |
| Covered Lives [MMKQ] represents the total number of people covered by the insurance policies. | |
| For example: one man is a member of a health insurance plan, but then he adds his family (wife and 3 kids) as dependents. Covered Lives [MMKQ] in the above example is 5 – the man (member), and his 4 dependents. | |

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Enrolment or Membership **MMKZ**

| | |
|------------------------|------------------------------------|
| COA Code | MMKZ |
| Eikon for Office Field | TR.EnrollmentOrMembership |
| Eikon for Office Label | Enrollment or Membership |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Enrolment of Membership [MMKZ] represents the total number of members acquired by the company, as at period end.

For example: one man is a member of a health insurance plan, and he adds his family (wife and 3 kids) as dependents. Enrolment of Membership [MMKZ] in the above example is one – the man who subscribed to the insurance plan.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Mining, Reserves

| Mining, Reserves | MMRT |
|------------------------|---|
| COA Code | MMRT |
| Eikon for Office Field | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Mining, Reserves [MMRT] represents the Balance Sheet (Reserves) Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the reserves information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamonds

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Copper, Reserves (Metric Tons) | MSFF |
|--------------------------------|--------------|
| COA Code | MSFF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Copper, Reserves (Metric Tons) [MSFF] represents the Copper reserves owned by the mining company in metric tons, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Long Tons) [MSFE]
- Copper, Reserves (US Tons) [MSFK]

Definition revised March 2008

Copper, Reserves (Long Tons) MSFE

| | |
|------------------------|---|
| COA Code | MSFE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Copper, Reserves (Long Tons) [MSFE] represents the Copper reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Metric Tons) [MSFF]
- Copper, Reserves (US Tons) [MSFK]

Definition revised March 2008

Copper, Reserves (US Tons) MSFK

| | |
|------------------------|--------------|
| COA Code | MSFK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|---|
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Copper, Reserves (US Tons) [MSFK] represents the Copper reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Metric Tons) [MSFF]
- Copper, Reserves (Long Tons) [MSFE]

Definition revised March 2008

Copper, Reserves (Metric Tons)

SSFF

| | |
|------------------------|---|
| COA Code | SSFF |
| Eikon for Office Field | TR.CopperReserves |
| Eikon for Office Label | Copper, Reserves (Metric Tons) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Copper, Reserves (Metric Tons) [SSFF] captures the total Copper reserves owned by the mining company in metric tons, as at the period end.

It represents the sum of:

- Copper, Reserves (Metric Tons) [MSFF]
- Copper, Reserves (Long Tons) [MSFE], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Copper, Reserves (US Tons) [MSFK], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised March 2008

Diamonds, Reserves (Carat)

MSFO

| | |
|------------------------|-----------------------------|
| COA Code | MSFO |
| Eikon for Office Field | TR.DiamondsReserves |
| Eikon for Office Label | Diamonds, Reserves (Carats) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|--|---|
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |
| Diamonds, Reserves (Carats) [MSFO] represents the total Diamonds reserves owned by the mining company in Carats, as at the period end. | |
| This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance. | |
| Definition revised October 2007 | |

Gold, Reserves (Troy Ounces)**MSHE**

| | |
|------------------------|---|
| COA Code | MSHE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Gold, Reserves (Troy Ounces) [MSHE] represents the total Gold reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Grams) [MSFQ]
- Gold, Reserves (Ounces) [MSFZ]

Definition revised March 2008

Gold, Reserves (Grams)**MSFQ**

| | |
|------------------------|---|
| COA Code | MSFQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Gold, Reserves (Grams) [MSFQ] represents the total Gold reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Ounces) [MSFZ]

Definition revised March 2008

Gold, Reserves (Ounces)

MSFZ

| | |
|------------------------|---|
| COA Code | MSFZ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Gold, Reserves (Ounces) [MSFZ] represents the total Gold reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Grams) [MSFQ]

Definition revised March 2008

Gold, Reserves (Troy Ounces)

SSHE

| | |
|------------------------|---|
| COA code | SSHE |
| Eikon for Office Field | TR.GoldReserves |
| Eikon for Office Label | Gold, Reserves (Troy Ounces) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Gold, Reserves (Troy Ounces) [SSHE] captures the total Gold reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Gold, Reserves (Troy Ounces) [MSHE]

- Gold, Reserves (Grams) [MSFQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Reserves (Ounces) [MSFZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Iron Ore, Reserves (Metric Tons)

MSHK

| | |
|------------------------|---|
| COA Code | MSHK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Iron Ore, Reserves (Metric Tons) [MSHK] represents the Iron Ore reserves owned by the mining company in metric tons, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Long Tons) [MSHF]
- Iron Ore, Reserves (US Tons) [MSHO]

Definition revised March 2008

Iron Ore, Reserves (Long Tons)

MSHF

| | |
|------------------------|---|
| COA Code | MSHF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Iron Ore, Reserves (Long Tons) [MSHF] represents the Iron Ore reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Metric Tons) [MSHK]

- Iron Ore, Reserves (US Tons) [MSHO]

Definition revised March 2008

Iron Ore, Reserves (US Tons)

MSHO

| | |
|------------------------|---|
| COA Code | MSHO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Iron Ore, Reserves (US Tons) [MSHO] represents the Iron Ore reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Metric Tons) [MSHK]
- Iron Ore, Reserves (Long Tons) [MSHF]

Definition revised March 2008

Iron Ore, Reserves (Metric Tons)

SSHK

| | |
|------------------------|---|
| COA Code | SSHK |
| Eikon for Office Field | TR.IronOreReserves |
| Eikon for Office Label | Iron Ore, Reserves (Metric Tons) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Iron Ore, Reserves (Metric Tons) [SSHK] captures the total Iron Ore reserves owned by the mining company in metric tons, as at the period end.

It represents the sum of:

- Iron Ore, Reserves (Metric Tons) [MSHK]
- Iron Ore, Reserves (Long Tons) [MSHF], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton

- Iron Ore, Reserves (US Tons) [MSHO], converted into metric tons using the following conversion factor
 - where one US Ton is equivalent to 0.90718 metric ton

Definition revised March 2008

Platinum, Reserves (Troy Ounces)

MSLN

| | |
|------------------------|---|
| COA Code | MSLN |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Platinum, Reserves (Troy Ounces) [MSLN] represents the total Platinum reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Grams) [MSLF]
- Platinum, Reserves (Ounces) [MSLK]

Definition revised March 2008

Platinum, Reserves (Grams)

MSLF

| | |
|------------------------|---|
| COA Code | MSLF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Platinum, Reserves (Grams) [MSLF] represents the total Platinum reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Ounces) [MSLK]

Definition revised March 2008

Platinum, Reserves (Ounces)**MSLK**

| | |
|------------------------|---|
| COA Code | MSLK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Platinum, Reserves (Ounces) [MSLK] represents the total Platinum reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Grams) [MSLF]

Definition revised March 2008

Platinum, Reserves (Troy Ounces)**SSLN**

| | |
|------------------------|---|
| COA Code | SSLN |
| Eikon for Office Field | TR.PlatinumReserves |
| Eikon for Office Label | Platinum, Reserves (Troy Ounces) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Platinum, Reserves (Troy Ounces) [SSLN] captures the total Platinum reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Grams) [MSLF], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Reserves (Ounces) [MSLK], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Silver, Reserves (Troy Ounces)**MSNE**

| | |
|------------------------|---|
| COA Code | MSNE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Silver, Reserves (Troy Ounces) [MSLN] represents the total Silver reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Grams) [MSLQ]
- Silver, Reserves (Ounces) [MSLZ]

Definition revised March 2008

Silver, Reserves (Grams)**MSLQ**

| | |
|------------------------|---|
| COA Code | MSLQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Silver, Reserves (Grams) [MSLQ] represents the total Silver reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Ounces) [MSLZ]

Definition revised March 2008

Silver, Reserves (Ounces)**MSLZ**

| | |
|----------|------|
| COA Code | MSLZ |
|----------|------|

| | |
|------------------------|---|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Silver, Reserves (Ounces) [MSLZ] represents the total Silver reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Grams) [MSLQ]

Definition revised March 2008

Silver, Reserves (Troy Ounces)

SSNE

| | |
|------------------------|---|
| COA Code | SSNE |
| Eikon for Office Field | TR.SilverReserves |
| Eikon for Office Label | Silver, Reserves (Troy Ounces) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Silver, Reserves (Troy Ounces) [SSNE] captures the total Silver reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Grams) [MSLQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Reserves (Ounces) [MSLZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Titanium Slag, Reserves (Metric Tons)

MSNZ

| | |
|----------|------|
| COA Code | MSNZ |
|----------|------|

| | |
|------------------------|---|
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Titanium Slag, Reserves (Metric Tons) [MSNZ] represents the Titanium Slag reserves owned by the mining company in metric tons, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Long Tons) [MSNQ]
- Titanium Slag, Reserves (US Tons) [MSPE]

Definition revised March 2008

Titanium Slag, Reserves (Long Tons)

MSNQ

| | |
|------------------------|---|
| COA Code | MSNQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Titanium Slag, Reserves (Long Tons) [MSNQ] represents the Titanium Slag reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Metric Tons) [MSNZ]
- Titanium Slag, Reserves (US Tons) [MSPE]

Definition revised March 2008

Titanium Slag, Reserves (US Tons)

MSPE

| | |
|------------------------|------|
| COA Code | MSPE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---|
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Titanium Slag, Reserves (US Tons) [MSPE] represents the Titanium Slag reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Metric Tons) [SSNZ]
- Titanium Slag, Reserves (Long Tons) [MSNQ]

Definition revised March 2008

Titanium Slag, Reserves (Metric Tons)

SSNZ

| | |
|------------------------|---|
| COA Code | SSNZ |
| Eikon for Office Field | TR.TitaniumSlagReserves |
| Eikon for Office Label | Titanium Slag, Reserves (Metric Tons) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Titanium Slag, Reserves (Metric Tons) [SSNZ] captures the total Titanium Slag reserves owned by the mining company in metric tons, as at the period end.

It represents the sum of:

- Titanium Slag, Reserves (Metric Tons) [SSNZ]
- Titanium Slag, Reserves (Long Tons) [MSNQ], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Titanium Slag, Reserves (US Tons) [MSPE], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised March 2008

Zinc, Reserves (Metric Tons)

MSPK

| | |
|------------------------|------|
| COA Code | MSPK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |

| | |
|-------------------|---|
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Zinc, Reserves (Metric Tons) [MSPK] represents the Zinc reserves owned by the mining company in metric tons, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Long Tons) [MSPF]
- Zinc, Reserves (US Tons) [MSPN]

Definition revised March 2008

Zinc, Reserves (Long Tons)

MSPF

| | |
|------------------------|---|
| COA Code | MSPF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Zinc, Reserves (Long Tons) [MSPF] represents the Zinc reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Metric Tons) [MSPL]
- Zinc, Reserves (US Tons) [MSPN]

Definition revised March 2008

Zinc, Reserves (US Tons)

MSPN

| | |
|------------------------|--------------|
| COA Code | MSPN |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Zinc, Reserves (US Tons) [MSPN] represents the Zinc reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Metric Tons) [SSPK]
- Zinc, Reserves (Long Tons) [MSPF]

Definition revised March 2008

Zinc, Reserves (Metric Tons)

SSPK

| | |
|------------------------|---|
| COA Code | SSPK |
| Eikon for Office Field | TR.ZincReserves |
| Eikon for Office Label | Zinc, Reserves (Metric Tons) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Zinc, Reserves (Metric Tons) [SSPK] captures the total Zinc reserves owned by the mining company in metric tons, as at the period end.

It represents the sum of:

- Zinc, Reserves (Metric Tons) [SSPK]
- Zinc, Reserves (Long Tons) [MSPF], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Zinc, Reserves (US Tons) [MSPN], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised March 2008

Operating Metrics – Mining, Other

| Mining, Other | MMTB |
|------------------------|--------------------------------------|
| COA Code | MMTB |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Mining, Other [MMTB] represents the other Balance Sheet Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the reserves information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Developed Square Kilometers - Mining | MDAK |
|--------------------------------------|--------------|
| COA Code | MDAK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Developed Square Kilometers - Mining [MDAK] represents the number of square kilometers that are allocated or assignable to productive mines or mines capable of production.

If the company reports both Gross and Net Developed Square Kilometers, Thomson Reuters collects the Net Developed Square Kilometers, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Acreage - Mining [MDAC]

Definition revised March 2008

Developed Acreage - Mining

MDAC

| | |
|------------------------|--------------------------------------|
| COA Code | MDAC |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Developed Acreage - Mining [MDAC] represents the number of acres that are allocated or assignable to productive mines or mines capable of production.

If the company reports both Gross and Net Developed Acreage, Thomson Reuters collects the Net Developed Acreage, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Square Kilometers - Mining [MDAK]

Definition revised March 2008

Developed Square Kilometers - Mining

SDAK

| | |
|------------------------|--------------------------------------|
| COA Code | SDAK |
| Eikon for Office Field | TR.DevelopedSquareKilometersMining |
| Eikon for Office Label | Developed Square Kilometers - Mining |
| Units | Whole Number |
| Polarity | Positive |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Developed Square Kilometers [SDAK] represents the total area, in square kilometers, that are allocated or assignable to productive mines or mines capable of production.

It represents the sum of:

- Developed Square Kilometers - Mining [MDAK]
- Developed Acreage - Mining [MDAC], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008

Undeveloped Square Kilometers - Mining

MNMK

| | |
|------------------------|--------------------------------------|
| COA Code | MNMK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Undeveloped Square Kilometers - Mining [MNMK] represents the lease square kilometers on which mines have not completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Square Kilometers, Thomson Reuters collects the Net Undeveloped Square Kilometers, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Undeveloped Acreage - Mining [MNMI]

Definition revised March 2008

Undeveloped Acreage - Mining

MNMI

| | |
|------------------------|--------------|
| COA Code | MNMI |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Undeveloped Acreage - Mining [MNMI] represents the lease acreage on which mines have not been completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Acreage, Thomson Reuters collects the Net Undeveloped Acreage, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Developed Square Kilometers - Mining [MNMK]

Definition revised March 2008

Undeveloped Square Kilometers

SNMK

| | |
|------------------------|--|
| COA Code | SNMK |
| Eikon for Office Field | TR.UndevelopedSquareKilometersMining |
| Eikon for Office Label | Undeveloped Square Kilometers - Mining |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Undeveloped Square Kilometers [SNMK] represents the total lease area, in square kilometers on which mines have not been completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers [MNMK]
- Undeveloped Acreage - Mining [MNMI], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008

Number of Mines

MRML

| | |
|------------------------|-----------------|
| COA Code | MRML |
| Eikon for Office Field | TR.NumMines |
| Eikon for Office Label | Number of Mines |
| Units | Whole Number |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Number of Mines [MRML] represents the number of mines the company is working on as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Remaining Mine Life - Years

MUAC

| | |
|------------------------|--------------------------------------|
| COA Code | MUAC |
| Eikon for Office Field | TR.RemainingMineLifeYears |
| Eikon for Office Label | Remaining Mine Life - Years |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Remaining Mine Life - Years [MUAC] represents the number of years left remaining of the life of the productive mine as at the period end.

Thomson Reuters obtains the break out of the Remaining Mine Life - Years [MUAC] by the name of the mine, if the information is disclosed in the financial report. Thomson Reuters then populates the number of years under the specific name of the mine on separate lines using the same code [MUAC]. However, each line has a unique description of the name of the mine.

Definition revised October 2007

Operating Metrics – Oil and Gas

| Oil and Gas | | MOGB |
|------------------------|-----------------------------------|-------------|
| COA Code | MOGB | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Oil and Gas Operating Metrics, BS | |

Oil and Gas [MOGB] represents the oil and gas industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Developed Square Kilometers – Oil & Gas | | MOIF |
|--|--------------|-------------|
| COA Code | MOIF | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |

| | |
|-------------------|-----------------------------------|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Developed Square Kilometers - Oil & Gas [MOIF] represents the number of square kilometers that are allocated or assignable to productive wells or wells capable of production.

If the company reports both Gross and Net Developed Square Kilometers, Thomson Reuters collects the Net Developed Square Kilometers, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Acreage - Oil & Gas [MOIE]

Definition revised March 2008

Developed Acreage – Oil & Gas

MOIE

| | |
|------------------------|-----------------------------------|
| COA Code | MOIE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Developed Acreage – Oil & Gas [MOIE] represents the number of acres that are allocated or assignable to productive wells or wells capable of production.

If the company reports both Gross and Net Developed Acreage, Thomson Reuters collects the Net Developed Acreage, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Square Kilometers – Oil & Gas [SOIF]

Definition revised March 2008

Developed Square Kilometers – Oil & Gas

SOIF

| | |
|------------------------|---|
| COA Code | SOIF |
| Eikon for Office Field | TR.DevelopedSquareKilometersOilAndGas |
| Eikon for Office Label | Developed Square Kilometers - Oil & Gas |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|-----------------------------------|
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Developed Square Kilometers – Oil & Gas [SOIF] represents the total area, in square kilometers, that are allocated or assignable to productive wells or wells capable of production.

It represents the sum of:

- Developed Square Kilometers – Oil & Gas [MOIF]
- Developed Acreage – Oil & Gas [MOIE], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008

Undeveloped Square Kilometers – Oil & Gas MOII

| | |
|------------------------|-----------------------------------|
| COA Code | MOII |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Undeveloped Square Kilometers – Oil & Gas [MOII] represents the lease square kilometers on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Square Kilometers, Thomson Reuters collects the Net Undeveloped Square Kilometers, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Undeveloped Acreage – Oil & Gas [MOIG]

Definition revised March 2008

Undeveloped Acreage – Oil & Gas MOIG

| | |
|------------------------|--------------|
| COA Code | MOIG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|-----------------------------------|
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Undeveloped Acreage – Oil & Gas [MOIG] represents the lease acreage on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Acreage, Thomson Reuters collects the Net Undeveloped Acreage, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Developed Square Kilometers – Oil & Gas [MOII]

Definition revised March 2008

Undeveloped Square Kilometers – Oil & Gas

SOII

| | |
|------------------------|---|
| COA code | SOII |
| Eikon for Office Field | TR.UndevelopedSquareKilometersOilAndGas |
| Eikon for Office Label | Undeveloped Square Kilometers - Oil & Gas |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Undeveloped Square Kilometers – Oil & Gas [SOII] represents the total lease area, in square kilometers on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers – Oil & Gas [MOII]
- Undeveloped Acreage – Oil & Gas [MOIG], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008

Number of Rigs

MOIK

| | |
|------------------------|----------------|
| COA Code | MOIK |
| Eikon for Office Field | TR.NumRigs |
| Eikon for Office Label | Number of Rigs |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Number of Rigs [MOIK] represents the number of Rigs the company is actively exploring for oil and natural gas as at the period end.

Thomson Reuters collects the total number of Rigs worldwide owned by the company as at the end of the period. Thomson Reuters does not break out the Number of Rigs [MOIK] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Wells, New

MOIO

COA Code MOIO

Eikon for Office Field TR.NumWellsNew

Eikon for Office Label Number of Wells, New

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Number of Wells, New [MOIO] represents the number of new wells explored by the company as at the period end.

Thomson Reuters collects the total number of new wells worldwide as at the end of the period. Thomson Reuters does not break out the Number of Wells, New [MOIO] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Wells, Total

MOIQ

COA Code MOIQ

Eikon for Office Field TR.NumWellsTotal

Eikon for Office Label Number of Wells, Total

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

| | |
|-----------|-----------------------------------|
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Number of Wells, Total [MOIQ] represents the number of total wells owned by the company as at the period end.

Thomson Reuters collects the net number of productive wells, since it is the real working interest owned by the company.

If the company reports the total number of wells for Oil and Gas separately, Thomson Reuters obtains the break out of the Number of Wells, Total [MOIQ] by the mining product. The total number of wells is populated under the specific name of the product on separate lines using the same code [MOIQ]. However, each line has a unique description of the name of the product.

Definition revised October 2007

Oil and NGL Reserves, Proved (Barrels) MOIZ

| | |
|------------------------|--|
| COA Code | MOIZ |
| Eikon for Office Field | TR.OilandLngReservesProved |
| Eikon for Office Label | Oil and Liquefied Natural Gas Reserves, Proved (Barrels) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Oil and NGL Reserves, Proved (Barrels) [MOIZ] represents the estimated quantities of oil and liquefied natural gas reserves which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Barrels).

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Natural Gas Reserves, Proved (Cu. Mts.) MOKG

| | |
|------------------------|--------------|
| COA Code | MOKG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Proved (Cubic Meters) [MOKG] represents the estimated quantities of natural gas which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Cubic Meters).

One variation of reporting unit for this item is: Natural Gas Reserves, Proved (Cubic Feet) [MOKE]

Definition revised March 2008

Natural Gas Reserves, Proved (Cu. Ft.)

MOKE

| | |
|------------------------|-----------------------------------|
| COA code | MOKE |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Proved (Cubic Feet) [MOKE] represents the estimated quantities of natural gas which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Cubic Feet).

One variation of reporting unit for this item is: Natural Gas Reserves, Proved (Cubic Meters) [MOKG]

Definition revised March 2008

Natural Gas Reserves, Proved (Cu. Mts.)

SOKG

| | |
|------------------------|--|
| COA Code | SOKG |
| Eikon for Office Field | TR.NaturalGasReservesProved |
| Eikon for Office Label | Natural Gas Reserves, Proved (Cu.Mts.) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Proved (Cubic Meters) [SOKG] represents the total estimated quantities of natural gas, in cubic meters, which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions.

It represents the sum of:

- Natural Gas Reserves, Proved (Cubic Meters) [MOKG]

- Natural Gas Reserves, Proved (Cubic Feet) [MOKF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008

Oil and NGL Reserves, Probable (Barrels)

MOLB

| | |
|------------------------|--|
| COA code | MOLB |
| Eikon for Office Field | TR.OilandLNGReservesProbable |
| Eikon for Office Label | Oil and Liquefied Natural Gas Reserves, Probable (Barrels) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Oil and NGL Reserves, Probable (Barrels) [MOLB] represents the estimated quantities of oil and liquefied natural gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (in Barrels)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Natural Gas Reserves, Probable (Cu. Mts.)

MOLK

| | |
|------------------------|-----------------------------------|
| COA Code | MOLK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Probable (Cubic Meters) [MOLK] represents the estimated quantities of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (In Cubic Meters)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

One variation of reporting unit for this item is: Natural Gas Reserves, Probable (Cubic Feet) [MOLF]

Definition revised March 2008

Natural Gas Reserves, Probable (Cu. Ft.)**MOLF**

| | |
|------------------------|-----------------------------------|
| COA Code | MOLF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Probable (Cubic Feet) [MOLF] represents the estimated quantities of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (In Cubic Feet)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

One variation of reporting unit for this item is: Natural Gas Reserves, Probable (Cubic Meters) [MOLK]

Definition revised March 2008

Natural Gas Reserves, Probable (Cu.Mts.)**SOLK**

| | |
|------------------------|--|
| COA Code | SOLK |
| Eikon for Office Field | TR.NaturalGasReservesProb |
| Eikon for Office Label | Natural Gas Reserves, Prob. (Cu. Mts.) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Probable (Cubic Meters) [SOLK] represents the total estimated quantities, in cubic meters, of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent.

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

It represents the sum of:

- Natural Gas Reserves, Probable (Cubic Meters) [MOLK]

- Natural Gas Reserves, Probable (Cubic Feet) [MOLF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008

Oil and NGL Reserves, Possible (Barrels)

MOMB

| | |
|------------------------|--|
| COA Code | MOMB |
| Eikon for Office Field | TR.OilandLNGReservesPossible |
| Eikon for Office Label | Oil and Liquefied Natural Gas Reserves, Possible (Barrels) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Oil and NGL Reserves, Possible (Barrels) [MOMB] represents the estimated quantities of oil and liquefied natural gas reserves that have a chance of being developed under favorable circumstances. (in Barrels)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Natural Gas Reserves, Possible (Cu.Mts)

MOMK

| | |
|------------------------|-----------------------------------|
| COA Code | MOMK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Possible (Cubic Meters) [MOMK] represents the estimated quantities of natural gas reserves that have a chance of being developed under favorable circumstances. (In Cubic Meters)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

One variation of reporting unit for this item is: Natural Gas Reserves, Possible (Cubic Feet) [MOMF]

Definition revised March 2008

Natural Gas Reserves, Possible (Cu. Ft.)**MOMF**

| | |
|------------------------|-----------------------------------|
| COA Code | MOMF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Possible (Cubic Feet) [MOMF] represents the estimated quantities of natural gas reserves that have a chance of being developed under favorable circumstances. (In Cubic Feet)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

One variation of reporting unit for this item is: Natural Gas Reserves, Possible (Cubic Meters) [MOMK]

Definition revised March 2008

Natural Gas Reserves, Possible (Cu.Mts)**SOMK**

| | |
|------------------------|--|
| COA Code | SOMK |
| Eikon for Office Field | TR.NaturalGasReservesPossible |
| Eikon for Office Label | Natural Gas Reserves, Possible (Cu.Mts.) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Possible (Cubic Meters) [SOMK] represents the total estimated quantities, in cubic meters, of natural gas reserves that have a chance of being developed under favorable circumstances.

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

It represents the sum of:

- Natural Gas Reserves, Possible (Cubic Meters) [MOMK]
- Natural Gas Reserves, Possible (Cubic Feet) [MOMF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008

Operating Metrics – Pharmaceuticals/Biotech

Pharmaceuticals/Biotech

MPBT

| | |
|------------------------|---|
| COA Code | MPBT |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals/Biotech Operating Metrics, BS |

Pharmaceuticals/Biotech [MPBT] represents the Pharmaceuticals/Biotech industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Pharmaceuticals/Biotech industry, reported by the company.

The Pharmaceuticals/Biotech Industry consists of:

- Large pharmaceutical companies engaged in a diversified range of activities like research, development, manufacturing and marketing of drugs
- Biotechnology companies engaged in the research and development of new drugs, medical devices and procedures, including the manufacturing and marketing of drugs as a result of direct research and development
- Generic & Specialty Pharmaceuticals companies engaged in the manufacturing and marketing of over the counter, prescription and veterinary drugs

The Pharmaceuticals/Biotech Industry excludes:

- Advanced medical equipment wholesalers (classified under the Advanced Medical Equipment Industry)
- Wholesalers of medical supplies, (classified under the Medical Equipment, Supplies & Distribution Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Patents

MNPA

| | |
|------------------------|-------------------|
| COA Code | MNPA |
| Eikon for Office Field | TR.NumPatents |
| Eikon for Office Label | Number of Patents |
| Units | Whole Number |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals/Biotech Operating Metrics, BS |

Number of Patents [MNPA] represents the number of patents on drug compounds and manufacturing processes held by the company as at the period end.

Thomson Reuters collects the total number of patents held by the company, and does not break out Number of Patents [MNPA] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Patent References (Other)

MPAR

| | |
|------------------------|---|
| COA Code | MPAR |
| Eikon for Office Field | TR.NumPatentReferences |
| Eikon for Office Label | Number of Patent References (Other) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals/Biotech Operating Metrics, BS |

Number of Patent References (Other) [MPAR] represents the number of references to this company's patents by other pharmaceutical/biotech companies in their patent filings.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase I

MPP1

| | |
|------------------------|-------------------------------|
| COA Code | MPP1 |
| Eikon for Office Field | TR.NumProductsinPhaseI |
| Eikon for Office Label | Number of Products in Phase I |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase I [MPP1] represents the number of products/compounds the company has in Phase 1 clinical trials.

Phase 1 clinical trials investigate the safety and proper dose ranges of a product candidate in a small number of human subjects.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase II

MPP2

COA Code MPP2

Eikon for Office Field TR.NumberofProductsinPhaseII

Eikon for Office Label Number of Products in Phase II

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase II [MPP2] represents the number of products/compounds the company has in Phase 2 clinical trials.

Phase 2 clinical trials investigate side effect profiles and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase III

MPP3

COA Code MPP3

Eikon for Office Field TR.NumProductsinPhaseIII

Eikon for Office Label Number of Products in Phase III

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase III [MPP3] represents the number of products/compounds the company has in Phase 3 clinical trials.

Phase 3 clinical trials investigate the safety and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Pre-Registration **MPRE**

| | |
|------------------------|---|
| COA Code | MPRE |
| Eikon for Office Field | TR.NumProductsinPreRegistration |
| Eikon for Office Label | Number of Products in Pre-Registration |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals/Biotech Operating Metrics, BS |

Number of Products in Pre-Registration [MPRE] represents the number of products/compounds that have passed Phase 3 clinical trials and are awaiting regulatory approval before being launched for sale.

Thomson Reuters collects the total number of products in the pre-registration phase, and does not break out Number of Products in Pre-Registration [MPRE] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products Launched **MPPL**

| | |
|------------------------|---|
| COA Code | MPPL |
| Eikon for Office Field | TR.NumProductsLaunched |
| Eikon for Office Label | Number of Products Launched |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals/Biotech Operating Metrics, BS |

Number of Products Launched [MPPL] represents the number of products/compounds that have passed Phase 3 clinical trials, received all necessary regulatory approvals and have been launched for sale for the year. It also includes products/compounds that received regulatory approval, but have yet to be launched.

Thomson Reuters collects the total number of products launched by the company as at the period end, and does not break out Number of Products Launched [MPPL] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – REITs/Real Estate

| REITs/Real Estate | | MREB |
|--------------------------|---|-------------|
| COA Code | MREB | |
| Eikon for Office Field | n/a | |
| Eikon for Office Label | n/a | |
| Units | n/a | |
| Polarity | n/a | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | REITs/Real Estate Operating Metrics, BS | |

REITs/Real Estate [MREI] represents the REITs/Real Estate industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the REITs/Real Estate industry, reported by the company.

The REITs/Real Estate Industry consists of:

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate

The REITs/Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Number of Operating Partnership Units | | MRGK |
|--|---------------------------------------|-------------|
| COA Code | MRGK | |
| Eikon for Office Field | TR.NumOperatingPartnershipUnits | |
| Eikon for Office Label | Number of Operating Partnership Units | |
| Units | Whole Number | |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Number of Operating Partnership Units [MRGK] represents the total number of interests units issued for unit-holders, for ownership in the partnership that controls the REIT.

This is similar to the concept of Common Stock in an equity company, and often appears as Minority Interests on the balance sheet of the REIT.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007

Net Asset Value (NAV - REIT)

MRGN

| | |
|------------------------|--|
| COA Code | MRGN |
| Eikon for Office Field | TR.NetAssetValue |
| Eikon for Office Label | Net Asset Value (NAV) |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive (net assets presented as positive values) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Net Asset Value (NAV - REIT) [MRGN] represents the net "market value" of all of a company's assets. This includes but is not limited to its properties, after subtracting all its liabilities and obligations. This construct is used for valuation purposes of a REIT.

Net Asset Value (NAV - REIT) [MRGN] is generally obtained using Net Assets, less Liabilities and Preferred Stock.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007

Gross Net Asset Value (GNAV - REIT)

MRGQ

| | |
|------------------------|--|
| COA Code | MRGQ |
| Eikon for Office Field | TR.GrossAssetValue |
| Eikon for Office Label | Gross Net Asset Value (GNAV) |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive (net assets presented as positive values) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

| | |
|-----------|---|
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Gross Net Asset Value (GNAV - REIT) [MRGQ] represents the market value of the net assets of the REIT, before any deductions for deferred tax on revaluation gains.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Triple Net Asset Value (NNNAV - REIT) MRGZ

| | |
|------------------------|--|
| COA Code | MRGZ |
| Eikon for Office Field | TR.TripleNetAssetValue |
| Eikon for Office Label | Triple Net Asset Value (NNNAV) |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive (net assets presented as positive values) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Triple Net Asset Value (NNNAV - REIT) [MRGZ] represents the net asset value when all of the assets and liabilities of the REIT are valued at their respective market values.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Total Number of Units or Properties MRLE

| | |
|------------------------|---|
| COA Code | MRLE |
| Eikon for Office Field | TR.NumUnitsOrProperties |
| Eikon for Office Label | Number of Units or Properties |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Total Number of Units or Properties [MRLE] represents the total number of units (buildings) or properties controlled by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Total Square Meters Available for Lease

MRLF

| | |
|------------------------|---|
| COA Code | MRLF |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Total Square Meters Available for Lease [MRLF] represents the total amount of space, in square meters, controlled by the company that's available for lease as at the end of the period.

One variation of reporting unit for this item is: Total Square Feet Available for Lease [MRLK]

Definition revised March 2008

Total Square Feet Available for Lease

MRLK

| | |
|------------------------|---|
| COA Code | MRLK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Total Square Feet Available for Lease [MRLK] represents the total amount of space, in square feet, controlled by the company that's available for lease as at the end of the period.

One variation of reporting unit for this item is: Total Square Meters Available for Lease [MRLF]

Definition revised March 2008

Total Square Meters Available for Lease

SRLF

| | |
|------------------------|---------------------------|
| COA Code | SRLF |
| Eikon for Office Field | TR.TotalSqMeterAvailLease |

| | |
|------------------------|---|
| Eikon for Office Label | Total Square Meters Avail. for Lease |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Total Square Feet Available for Lease [SRLF] represents the total amount of space, in square feet, controlled by the company that's available for lease as at the end of the period.

It represents the sum of:

- Total Square Meters Available for Lease [MRLF]
- Total Square Feet Available for Lease [MRLK], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2010

Average Square Meters Leased Per Property

MRLT

| | |
|------------------------|---|
| COA Code | MRLT |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Average Square Meters Leased per Property [MRLT] represents the average amount of space per property, in square meters, leased by the company during the period.

One variation of reporting unit for this item is: Average Square Feet Leased per Property [MRLQ]

Definition revised March 2008

Average Square Meters Leased Per Property, Total

MRLU

| | |
|------------------------|--------------|
| COA Code | MRLU |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |

| | |
|-------------------|---|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Average Square Meters Leased per Property, Total [MRLU] represents the Company level Average Square Meters Leased per Property, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Square Meters Leased Per Property [MRLT]

One variation of reporting unit for this item is: Average Square Feet Leased per Property, Total [MRLR]

Definition revised March 2008

Average Square Feet Leased Per Property

MRLQ

| | |
|------------------------|---|
| COA Code | MRLQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Average Square Feet Leased per Property [MRLQ] represents the average amount of space per property, in square feet, leased by the company during the period.

One variation of reporting unit for this item is: Average Square Meters Leased per Property [MRLT]

Definition revised March 2008

Average Square Feet Leased Per Property, Total

MRLR

| | |
|------------------------|---|
| COA Code | MRLR |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Average Square Feet Leased per Property, Total [MRLR] represents the Company level Average Square Feet Leased per Property, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Square Feet Leased Per Property [MRLQ]

One variation of reporting unit for this item is: Average Square Meters Leased per Property, Total [MRLU].

Definition revised March 2008

Average Square Meters Leased Per Property

SRLT

| | |
|------------------------|---|
| COA Code | SRLT |
| Eikon for Office Field | TR.AvgSquareMetersLeased |
| Eikon for Office Label | Average Square Meters Leased |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Average Square Meters Leased [SRLT] represents the total average amount of space per property, in square meters, leased by the company during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Square Meters Leased Per Property, Total [MRLU]
- Average Square Feet Leased Per Property, Total [MRLR], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Square Meters Leased [SRLT] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Area Leased for the reported unit

Definition revised March 2008

Occupancy Rate of Space Leased - %

MRLN

| | |
|------------------------|---|
| COA Code | MRLN |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/Real Estate Operating Metrics, BS |

Occupancy Rate of Space Leased - % [MRLN] represents the percentage of leased space that is occupied by tenants, as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

| Occupancy Rate of Space Leased,Total-% | | MRLO |
|---|--|-------------|
| COA Code | MRLO | |
| Eikon for Office Field | TR.OccupancyRateOfSpaceLeasedTotalPct | |
| Eikon for Office Label | Occupancy Rate of Space Leased, Total -% | |
| Units | Percentage (%) | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | REITs/Real Estate Operating Metrics, BS | |

Occupancy Rate of Space Leased, Total - % [MRLO] represents the Company level Occupancy Rate of Space Leased, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of leased space that is occupied by tenants, as at the end of the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Occupancy Rate of Space Leased - % [MRLN]

Definition revised March 2008

Operating Metrics – Restaurants

Restaurants

MRSB

| | |
|------------------------|-----------------------------------|
| COA Code | MRSB |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, BS |

Restaurants [MRSB] represents the Restaurants industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants Opened

MRXE

| | |
|------------------------|-----------------------------------|
| COA Code | MRXE |
| Eikon for Office Field | TR.NumRestaurantsOpened |
| Eikon for Office Label | Number of Restaurants Opened |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, BS |

Number of Restaurants Opened [MRXE] represents the number of new restaurants opened during the period. This includes both company owned and franchised restaurants in all regions.

This item includes the net number of restaurants opened during the period – number of restaurants opened, less the number of restaurants closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants Closed

MRXG

| | |
|------------------------|-----------------------------------|
| COA Code | MRXG |
| Eikon for Office Field | TR.NumRestaurantsClosed |
| Eikon for Office Label | Number of Restaurants Closed |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, BS |

Number of Restaurants Closed [MRXG] represents the total number of new restaurants closed during the period. This includes both company owned and franchised restaurants in all regions.

If the company reports only a net number (restaurants opened, less restaurants closed), Thomson Reuters collects the net number under Number of Restaurants Opened [MRXE].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants, End of Period

MRXZ

| | |
|------------------------|--------------------------------------|
| COA Code | MRXZ |
| Eikon for Office Field | TR.NumRestaurantsEndOfPeriod |
| Eikon for Office Label | Number of Restaurants, End of Period |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, BS |

Number of Restaurants, End of Period [MRXZ] represents the total number of restaurants in operation at the end of the period. This includes both company owned and franchised restaurants.

Thomson Reuters collects the total number of restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Restaurants, End of Period [MRXZ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Stores per Region**MRXJ**

| | |
|------------------------|-----------------------------------|
| COA Code | MRXJ |
| Eikon for Office Field | TR.NumStoresperRegion |
| Eikon for Office Label | Number of Stores per Region |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, BS |

Number of Stores per Region [MRXJ] represents the total number of restaurants (both company owned and franchised restaurants) in operation in a specified region as at the end of the period. This item is also used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of the Number of Stores per Region [MRXJ] by geographic location, and populates the number of restaurants under the specific location on separate lines using the same code [MRXJ]. However, each line has a unique description of the name of the region.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Number of Company Owned Restaurants**MRXM**

| | |
|------------------------|-------------------------------------|
| COA Code | MRXM |
| Eikon for Office Field | TR.NumCompanyOwnedRestaurants |
| Eikon for Office Label | Number of Company Owned Restaurants |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, BS |

Number of Company Owned Restaurants [MRXM] represents the total number of restaurants in operation owned by the company at the end of the period.

Thomson Reuters collects the total number of company owned restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Company Owned Restaurants [MRXM] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Franchised Restaurants**MRXV**

| | |
|------------------------|-----------------------------------|
| COA Code | MRXV |
| Eikon for Office Field | TR.NumFranchisedRestaurants |
| Eikon for Office Label | Number of Franchised Restaurants |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, BS |

Number of Franchised Restaurants [MRXV] represents the number of restaurants in operation owned by franchisees at the end of the period.

Thomson Reuters collects the total number of franchised restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Franchised Restaurants [MRXV] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Retail

| Retail | MRTB |
|------------------------|------------------------------|
| COA Code | MRTB |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Retail [MRTB] represents the Retail industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchenwares, housewares, garden centers, toys, sporting equipment and other focused retail operations
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores

The Retail Industry excludes:

- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Selling Space, Square Meters (Gross)

MTBQ

| | |
|------------------------|------------------------------|
| COA Code | MTBQ |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Selling Space, Square Meters (Gross) [MTBQ] represents the total gross area, in square meters, of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Feet (Gross) [MTBO]

Definition revised March 2008

Selling Space, Square Feet (Gross)

MTBO

| | |
|------------------------|------------------------------|
| COA Code | MTBO |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Selling Space, Square Feet (Gross) [MTBO] represents the total gross footage of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Meters (Gross) [MTBQ].

Definition revised March 2008

Selling Space, Square Meters (Gross)

STBQ

| | |
|------------------------|----------------------|
| COA Code | STBQ |
| Eikon for Office Field | TR.SellingSpaceGross |

Eikon for Office Label Selling Space, Square Meters (Gross)

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, BS

Selling Space, Square Meters (Gross) [STBQ] represents the total gross area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Gross) [MTBQ]
- Selling Space, Square Feet (Gross) [MTBO], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008

Selling Space, Square Meters (Net)

MTDE

COA Code MTDE

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, BS

Selling Space, Square Meters (Net) [MTDE] represents the total net area, in square meters, of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Feet (Net) [MTBZ]

Definition revised March 2008

Selling Space, Square Feet (Net)

MTBZ

COA Code MTBZ

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, BS

Selling Space, Square Feet (Net) [MTBZ] represents the total net footage of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Meters (Net) [MTDE]

Definition revised March 2008

Selling Space, Square Meters (Net)

STBZ

COA Code STBZ

Eikon for Office Field TR.SellingSpaceNet

Eikon for Office Label Selling Space, Square Meters (Net)

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, BS

Selling Space, Square Meters (Net) [STBZ] represents the total net area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Net) [MTDE]
- Selling Space, Square Feet (Net) [MTBZ], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008

Average Store Size (Square Meters)

MTDK

COA Code MTDK

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Whole Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, BS

Average Store Size (Square Meters) [MTDK] represents the average size, in square meters, of all the company's stores at period end.

It is obtained using the total area (in square meters) of all the stores owned by the company, divided by the total number of stores.

One variation of reporting unit for this item is: Average Store Size (Square Feet) [MTDG]

Definition revised March 2008

Average Store Size (Square Meters), Total

MTDL

| | |
|------------------------|------------------------------|
| COA Code | MTDL |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Average Store Size (Square Meters), Total [MTDL] represents the Company level Average Store Size in Square Meters, as reported by the company.

It is obtained using the total area (in square meters) of all the stores owned by the company, divided by the total number of stores.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Store Size (Square Meters) [MTDK]

One variation of reporting unit for this item is: Average Store Size (Square Feet), Total [MTDH]

Definition revised March 2008

Average Store Size (Square Feet)

MTDG

| | |
|------------------------|------------------------------|
| COA Code | MTDG |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Average Store Size (Square Feet) [MTDG] represents the average size, in square feet, of all the company's stores at period end.

It is obtained using the total square feet of all the stores owned by the company, divided by the total number of stores.

One variation of reporting unit for this item is: Average Store Size (Square Meters) [MTDK]

Definition revised March 2008

Average Store Size (Square Feet), Total MTDH

| | |
|------------------------|------------------------------|
| COA Code | MTDH |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Average Store Size (Square Feet), Total [MTDH] represents the Company level Average Store Size in Square Feet, as reported by the company.

It is obtained using the total square feet of all the stores owned by the company, divided by the total number of stores.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Store Size (Square Feet) [MTDG]

One variation of reporting unit for this item is: Average Store Size (Square Meters), Total [MTDL]

Definition revised March 2008

Average Store Size (Square Meters) STDK

| | |
|------------------------|------------------------------------|
| COA Code | STDK |
| Eikon for Office Field | TR.AverageStoreSize |
| Eikon for Office Label | Average Store Size (Square Meters) |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Average Store Size (Square Meters) [STDK] represents the total average size of all the company's stores at period end.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Store Size (Square Meters), Total [MTDL]

- Average Store Size (Square Feet), Total [MTDH], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Store Size (Square Meters) [STDK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Store Size for the reported unit

Definition revised March 2008

Number of Stores Opened **MTHK**

| | |
|------------------------|------------------------------|
| COA Code | MTHK |
| Eikon for Office Field | TR.NumberofStoresOpened |
| Eikon for Office Label | Number of Stores Opened |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Number of Stores Opened [MTHK] represents the total number of new stores opened in all regions during the period.

This item includes the net number of stores opened during the period – number of stores opened, less the number of stores closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Stores Closed **MTHO**

| | |
|------------------------|------------------------------|
| COA Code | MTHO |
| Eikon for Office Field | TR.NumberofStoresClosedRptd |
| Eikon for Office Label | Number of Stores Closed |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Number of Stores Closed [MTHO] represents the total number of new stores closed in all regions during the period.

If the company reports only a net number (stores opened, less stores closed), Thomson Reuters collects the net number under Number of Stores Opened [MTHK].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

| Number of Stores, End of Period | | MTHQ |
|--|---------------------------------|-------------|
| COA Code | MTHQ | |
| Eikon for Office Field | TR.NumberofStoresEndofPeriod | |
| Eikon for Office Label | Number of Stores, End of Period | |
| Units | Whole Number | |
| Polarity | Positive | |
| Annual History | Since 2002 | |
| Quarterly History | Since 2005 | |
| COA Type | Industry | |
| Data Type | Retail Operating Metrics, BS | |

Number of Stores, End of Period [MTHQ] represents the total number of stores operated by the company at the end of the period.

Thomson Reuters collects the total number of stores in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Stores, End of Period [MTHQ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Semiconductors/Semiconductor Equipment

Semiconductors/Semiconductor Equipment

MSET

| | |
|------------------------|--|
| COA Code | MSET |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | n/a |
| Polarity | n/a |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Semiconductors/Semiconductor Equipment Operating Metrics, BS |

Semiconductors/Semiconductor Equipment [MSET] represents the Semiconductors/Semiconductor Equipment industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Semiconductors/Semiconductor Equipment industry, reported by the company.

The Semiconductors/Semiconductor Equipment Industry consists of:

- Companies engaged in the design and fabrication of high-value and commodity-type circuit boards, microcircuits, microprocessor chips, integrated circuits, memory chips, fuel and solar cells
- Semiconductor Equipment & Testing companies engaged in the production of semiconductor testing equipment and semiconductor manufacturing equipment
- Companies engaged in semiconductor testing services

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Bookings

MTJE

| | |
|------------------------|--|
| COA Code | MTJE |
| Eikon for Office Field | TR.ValueOfBookings |
| Eikon for Office Label | Value of Bookings |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Semiconductors/Semiconductor Equipment Operating Metrics, BS |

Value of Bookings [MTJE] represents the total value of new orders received by the company during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Backlog

MTJG

| | |
|------------------------|--|
| COA Code | MTJG |
| Eikon for Office Field | TR.ValueBacklog |
| Eikon for Office Label | Value of Backlog |
| Units | Period Header Currency, Following Period Header Unit |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Semiconductors/Semiconductor Equipment Operating Metrics, BS |

Value of Backlog [MTJG] represents the total order backlog of the company as of the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised November 2012

Book to Bill Ratio

MTJK

| | |
|------------------------|--|
| COA Code | MTJK |
| Eikon for Office Field | n/a |
| Eikon for Office Label | n/a |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Semiconductors/Semiconductor Equipment Operating Metrics, BS |

Book to Bill Ratio [MTJK] represents the ratio of the total orders received from the company's customers to the total orders that have been shipped.

A book-to-bill ratio greater than 1 indicates a company has more orders than it can deliver, while a ratio less than 1 indicates a company has fewer orders than it can deliver.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Book to Bill Ratio, Total**MTJL**

| | |
|------------------------|--|
| COA Code | MTJL |
| Eikon for Office Field | TR.BookToBillRatioTotal |
| Eikon for Office Label | Book to Bill Ratio, Total |
| Units | Whole Number |
| Polarity | Positive |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Semiconductors/Semiconductor Equipment Operating Metrics, BS |

Book to Bill Ratio, Total [MTJL] represents the Company level Book to Bill Ratio as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the ratio of the total orders received from the company's customers to the total orders that have been shipped.

Thomson Reuters collects any segmental breakout information provided by the company using: Book to Bill Ratio [MTJK]

Definition revised March 2008

Definitions: Cash Flow Statement

Operating Activities

Net Income/Starting Line ONET

| | |
|------------------------|-----------------------------|
| COA Code | ONET |
| Eikon for Office Field | TR.NetIncomeStartingLine |
| Eikon for Office Label | Net Income/Starting Line |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Cash Flow – Indirect Format |

Net Income/Starting Line [ONET] is the first line of a cash flow statement when a company employs the Indirect Method in the operating cash flow section. The operating section of a cash flow statement may be organized either by the Indirect Method or by the Direct Method. When the Direct Method is employed, the cash flow statement begins with Cash Receipts From Operations, termed Cash Receipts [OCRC] in Thomson Reuters Standardized Financials.

When the Indirect Method is employed, the first line of the cash flow statement is usually titled "Net Income." The net income in this case may be different from that of the Income Statement, because Net Income in the Income Statement usually represents Net Income After Extraordinary Items [XNIC] and Net Income in the Cash Flow Statement indicates Income Before Extraordinary Items.

Definition revised June 2003

Depreciation SDEP

| | |
|------------------------|--------------------------------------|
| COA Code | SDEP |
| Eikon for Office Field | TR.DepreciationCFStmt |
| Eikon for Office Label | Depreciation |
| Units | Millions |
| Polarity | Positive (in the indirect format) |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Depreciation [SDEP] represents the amount of expense charged against earnings by a company to write off the cost of a plant or machinery over its useful life, giving consideration to wear and tear, obsolescence and salvage value. Amortization may be included in Depreciation [SDEP] when it is not delineated on its own.

Depreciation [SDEP] includes:

- Depletion
- Amortization of intangibles (when a company does not delineate it from depreciation expense)
- Amortization of acquisition costs (when a company does not delineate it from depreciation expense)
- All other kinds of amortization (when a company does not delineate it from depreciation expense)
- Amortization of deferred policy acquisition costs (when a company does not delineate it from depreciation expense)

Depreciation [SDEP] excludes:

- Amortization of deferred charges, other than deferred charges classified as tangible or intangible assets, when a company delineates it separately (classified as Other Non-Cash Items [ONCI])

Definition revised August 2015

Depletion

ODPL

| | |
|------------------------|-----------------------------|
| COA Code | ODPL |
| Eikon for Office Field | TR.Depletion |
| Eikon for Office Label | Depletion |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Utility |
| Data Type | Cash Flow – Indirect Format |

Depletion [ODPL] represents a non-cash expense: depletion of depletable fixed assets such as oil reserves, forests or mineral extraction rights. Depletion is an equivalent of depreciation, but is applied to consumable fixed assets or rights on mining assets.

Depletion [ODPL] was discontinued in 2013. This value is currently collected as Depreciation [SDEP].

Definition revised August 2015

Depreciation/Depletion

SDED

| | |
|------------------------|--------------------------|
| COA Code | SDED |
| Eikon for Office Field | TR.DepreciationDepletion |
| Eikon for Office Label | Depreciation / Depletion |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Depreciation/Depletion [SDED] represents the sum of Depreciation [SDEP] and Depletion [ODPL]. Depreciation/Depletion [SDED] is usually the largest non-cash expense factored into net income under the Indirect Cash Flow Method.

Definition revised June 2008

Amortization of Intangibles

OAMI

| | |
|------------------------|--------------------------------------|
| COA Code | OAMI |
| Eikon for Office Field | TR.AmortOfIntangibles |
| Eikon for Office Label | Amortization of Intangibles |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Amortization of Intangibles [OAMI] represents a non-cash expense incurred due to the amortization of intangible fixed assets. Amortization of Intangibles [OAMI] may be classified as Depreciation [SDEP] when it is not individually delineated.

Amortization of Intangibles [OAMI] includes:

- Amortization of software development costs
- Amortization of acquired technology
- Impairment/write-off of intangible assets if not delineated from Amortization
- Amortization of acquisition costs (when a company does not segregate the amortization of other intangible assets)

Amortization of Intangibles [OAMI] excludes:

- Amortization of goodwill/acquisition costs (classified as Amortization of Acquisition Costs [OAMA])
- Amortization of debt discounts/premiums/debt issuance expenses/loan fees or other deferred charges, accretion of interest, deferred loan amortization (classified as Other Non-Cash Items [ONCI])
- Stock-based compensation expenses (common stock, warrants, options) to employees (classified as Other Non-Cash Items [ONCI])
- Deferred compensation to employees, ESOP compensation (classified as Other Non-Cash Items [ONCI])

Definition revised December 2010

Amortization of Acquisition Costs

OAMA

| | |
|----------|------|
| COA Code | OAMA |
|----------|------|

| | |
|------------------------|--------------------------------------|
| Eikon for Office Field | TR.AmortOfAcquisitionCosts |
| Eikon for Office Label | Amortization of Acquisition Costs |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Amortization of Acquisition Costs [OAMA] represents a non-cash expense, from the amortization of goodwill or business acquisition costs capitalized. Amortization of Acquisition Costs [OAMA] may be included in either Depreciation [SDEP] or Amortization of Intangibles [OAMI] if it is not separately delineated.

Amortization of Acquisition Costs [OAMA] includes:

- Amortization of goodwill/acquisition costs/excess premiums/acquisition premiums
- Impairment/write-off of goodwill/acquisition costs if not delineated from Amortization

Amortization of Acquisition Costs [OAMA] excludes:

- Amortization of acquired technology (classified as Amortization of Intangibles [OAMI])
- Amortization of debt discounts/premiums/debt issuance expenses/loan fees or other deferred charges, accretion of interest, deferred loan amortization (classified as Other Non-Cash Items [ONCI])

Definition revised December 2010

Amortization of Deferred Policy Acquisition Costs

ODPA

| | |
|------------------------|---|
| COA Code | ODPA |
| Eikon for Office Field | TR.AmortOfDeferredPolicyAcqCosts |
| Eikon for Office Label | Amortization of Deferred Policy Acquisition Costs |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Cash Flow – Indirect Format |

Amortization of Deferred Policy Acquisition Costs [ODPA] represents amortization of deferred policy acquisition costs for an insurance company. Deferred policy acquisition costs represent commissions already paid for insurance policies acquired.

Definition revised June 2003

Amortization

SAMT

| | |
|----------|------|
| COA Code | SAMT |
|----------|------|

| | |
|------------------------|--------------------------------------|
| Eikon for Office Field | TR.Amortization |
| Eikon for Office Label | Amortization |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Amortization [SAMT] represents the sum of:

- Amortization of Intangibles [OAMI]
- Amortization of Acquisition Costs [OAMA]
- Amortization of Deferred Policy Costs [ODPA]

Definition revised June 2003

Deferred Taxes

OBDT

| | |
|------------------------|--------------------------------------|
| COA Code | OBDT |
| Eikon for Office Field | TR.DeferredTaxes |
| Eikon for Office Label | Deferred Taxes |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Deferred Taxes [OBDT] represents income taxes, accounted for in a company's net income computation on its income statement, but not affecting the cash flow position.

Deferred Taxes [OBDT] includes:

- Changes in deferred income tax assets/liabilities

Deferred Taxes excludes:

- Accrued income taxes (classified as Taxes Payable [OTXP])
- Deferred income (classified as Other Liabilities [OOLB])

Definition revised June 2003

Accounting Change

OACG

| | |
|------------------------|---------------------------|
| COA Code | OACG |
| Eikon for Office Field | TR.AccountingChangeCFStmt |

| | |
|------------------------|--------------------------------------|
| Eikon for Office Label | Accounting Change |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Accounting Change [OACG] is applicable only if Net Income/Starting Line [ONET] is income after accumulated gains/losses from changes in accounting principles. Because the purpose of the operating section of the cash flow is to provide cash representation of a company's operating activities, any gain/loss from accounting change included in net income computation needs to be reversed.

Definition revised June 2003

Discontinued Operations

OIDO

| | |
|------------------------|--------------------------------------|
| COA Code | OIDO |
| Eikon for Office Field | TR.DiscontinuedOperationsCFStmt |
| Eikon for Office Label | Discontinued Operations |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Discontinued Operations [OIDO] is applicable only if Net Income/Starting Line [ONET] is income after gains/losses from discontinued operations. Because the operating section of cash flow pursues changes in cash flow from operating activities, any gain/loss from discontinued operations included in net income computation needs to be reversed.

Discontinued Operations [OIDO] includes:

- Gain/loss on sale of discontinued operations
- Changes in cash/assets of discontinued operations
- Cash earned from discontinued operations

Definition revised May 2005

Extraordinary Item

OTRA

| | |
|------------------------|-----------------------|
| COA Code | OTRA |
| Eikon for Office Field | TR.ExtraordinaryItems |
| Eikon for Office Label | Extraordinary Item |
| Units | Millions |

| | |
|-------------------|--------------------------------------|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Extraordinary Item [OTRA] is applicable only if Net Income/Starting Line [ONET] is income after extraordinary gains/losses. Because the operating section of the cash flow pursues changes in cash flow from operating activities, any gain/loss from extraordinary activities included in net income computation needs to be reversed.

Extraordinary Item [OTRA] includes:

- Tax effects on extraordinary gains/losses
- Gains/losses on early debt extinguishment until fiscal year 2001 (before effective date of SFAS 145)

Extraordinary Item [OTRA] excludes:

- Gains/losses on early debt extinguishment after fiscal year 2001, according to SFAS 145 (classified as Other Non-Cash Items [ONCI] after fiscal year 2001)

Definition revised June 2003

Unusual Items

OUIE

| | |
|------------------------|--------------------------------------|
| COA Code | OUIE |
| Eikon for Office Field | TR.UnusualItems |
| Eikon for Office Label | Unusual Items |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Unusual Items [OUIE] is applicable only if Net Income/Starting Line [ONET] is income after gains/losses from unusual activities. Because the operating section of the cash flow pursues changes in cash flow from operating activities, any unusual gain/loss included in net income computation needs to be reversed.

Unusual Items [OUIE] includes:

- Abandonment/impairment of assets other than intangibles and acquisition costs
- Restructuring charges
- Acquisition-related charges
- Gain/loss on disposal/sale/impairment/write-off of (fixed) assets/investments (to avoid double counting of the gain/loss)
- Gain/loss on sale of business (not qualified as Discontinued Operations [OIDO]) (to avoid double counting of the gain/loss)

- Contract settlement costs
- Debt conversion/debt forgiveness/debt restructuring/debt extinguishment (after SFAS 145)
- Inventory write-down/write-off
- Litigation Expense

Unusual Items [OUIE] excludes:

- Accumulated gain/loss due to changes in accounting standards (classified as Accounting Change [OACG])
- Amortization of acquisition costs (classified as Amortization of Acquisition Costs [OAMA])
- Amortization/write-off of acquired R&D (classified as Purchased R&D [OPRD])
- Extraordinary items (classified as Extraordinary Item [OTRA])

Definition revised December 2010

Purchased R&D

OPRD

| | |
|------------------------|-----------------------------|
| COA Code | OPRD |
| Eikon for Office Field | TR.PurchasedRD |
| Eikon for Office Label | Purchased R&D |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Cash Flow – Indirect Format |

Purchased R&D [OPRD] represents non-cash expenses from amortization of purchased research and development expenses.

Purchased R&D includes:

- Amortization/write-off of purchased research and development assets
- Amortization/write-off of acquired in-process R&D

Definition revised June 2003

Equity in Net Earnings/Loss

OEIA

| | |
|------------------------|-------------------------------|
| COA Code | OEIA |
| Eikon for Office Field | TR.EquityInNetEarnings |
| Eikon for Office Label | Equity in Net Earnings (Loss) |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Equity in Net Earnings/Loss [OEIA] represents a reversal of non-cash earnings/losses from investments under the Equity Method. For such investments, undistributed earnings/losses of the investee are included in the net income computation of the investor. Since the earnings are non-cash, these are reversed out of cash flow from operations.

Affiliates in this context include associated companies with at least 20% but less than 50% equity ownership, unconsolidated subsidiaries, joint ventures or limited partnerships.

Equity in Net Earnings/Loss [OEIA] excludes:

- Distribution/dividends received from affiliates when Net Income/Starting Line [ONET] does not include equity earnings/losses from affiliates (classified as Other Non-Cash Items [ONCI])
- Gains/losses on sale of investments in affiliates (classified as Unusual Items [OUIE])
- Restructuring charges (classified as Unusual Items [OUIE])

Definition revised June 2003

Other Non-Cash Items

ONCI

| | |
|------------------------|--------------------------------------|
| COA Code | ONCI |
| Eikon for Office Field | TR.OtherNonCashItems |
| Eikon for Office Label | Other Non-Cash Items |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Other Non-Cash Items [ONCI] represents non-cash operating activities other than those included in:

- Depreciation/Depletion [SDED]
- Amortization [SAMT]
- Deferred Taxes [OBDT]
- Accounting Change [OACG]
- Discontinued Operations [OIDO]
- Extraordinary Items [OTRA]
- Unusual Items [OUIE]
- Purchased R&D [OPRD]
- Equity in Net Earnings/Loss [OEIA]

Other Non-Cash Items [ONCI] also includes reversal of gains (losses) on the sale of fixed assets, which is intended to avoid double counting of gains/losses on the sale of non-current assets, such as fixed assets, long-term investments in securities, etc.

Other Non-Cash Items [ONCI] includes:

- Provision for doubtful accounts receivable (bad debt expenses), inventories
- 401(k) contribution
- Accrued severance expenses, provision for severance payment, and other accrued employment benefits
- Accrued interest expense/income, deferred income
- Amortization of discount/premiums on debt, debt issuance expenses, debt conversion costs and other deferred charges
- Amortization of acquisition-related expense, previously capitalized (not including goodwill)
- Capitalized interest expense
- Loan loss provision for non-banking financial service companies
- Foreign currency translation gains/losses, exchange gains/losses, exchange adjustments if such gains/losses are included in Net Income/Starting Line [ONET])
- Dividends received, including dividends from affiliates
- Amortization of dry hole expenses capitalized
- Minority interest if Net Income/Starting Line [ONET] includes the minority interest
- Reversal of stock-based compensation
- Reversal of income taxes paid, if Net Income/Starting Line [ONET] includes income tax expense

Other Non-Cash Items excludes:

- Abandonment of assets/businesses (classified as Unusual Items [OUIE])
- Devaluation of assets (fixed assets, investment assets) (classified as Unusual Items [OUIE])
- Insurance proceeds receivable, insurance recovery in companies other than insurance companies (classified as Other Assets [OOAS])

Definition revised November 2008

| Non-Cash Items | | SNCI |
|------------------------|--------------------------------------|-------------|
| COA Code | SNCI | |
| Eikon for Office Field | TR.NonCashItems | |
| Eikon for Office Label | Non-Cash Items | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Industrial, Bank, Insurance, Utility | |

Data Type Cash Flow – Indirect Format

Non-Cash Items [SNCI] represents the sum of:

- Accounting Change [OACG]
- Discontinued Operations [OIDO]
- Extraordinary Items [OTRA]
- Unusual Items [OUIE]
- Purchased R&D [OPRD]
- Equity in Net Earnings/Loss [OEIA]
- Other Non-Cash Items [ONCI]

Definition revised April 2009

Cash Receipts

OCRC

| | |
|------------------------|--------------------------------------|
| COA Code | OCRC |
| Eikon for Office Field | TR.CashReceipts |
| Eikon for Office Label | Cash Receipts |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct Format |

Cash Receipts [OCRC] represents total cash receipts from the sale of merchandise, delivery of services, or from any other operating activity. Because Cash Receipts [OCRC] indicates cash receipts during the period, it may be slightly different from the revenue of a company according to the Income/Expense Matching Accounting Principle. Cash Receipts [OCRC] is derived from total revenue, adjusted by changes in accounts receivable.

Cash Receipts [OCRC] is utilized when the Direct Method is employed for the operating section of a cash flow statement.

Definition revised June 2003

Cash Payments

OCPD

| | |
|------------------------|-----------------|
| COA Code | OCPD |
| Eikon for Office Field | TR.CashPayments |
| Eikon for Office Label | Cash Payments |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|--------------------------------------|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct Format |

Cash Payments [OCPD] represents total cash disbursements for operating activities such as purchase of materials or merchandise, payments of salaries to employees, etc. Because Cash Payments [OCPD] indicates cash disbursements during the period, it may be slightly different from operating expenses of a company.

Cash Payments [OCPD] is utilized when the Direct Method is employed for the operating section of the cash flow statement.

Definition revised June 2003

Cash Tax Paid

SCTP

| | |
|------------------------|---|
| COA Code | SCTP |
| Eikon for Office Field | TR.CashTaxesPaid |
| Eikon for Office Label | Cash Taxes Paid |
| Units | Millions |
| Polarity | Positive (in the direct cash flow format) |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct Format |

Cash Taxes Paid [SCTP] represents taxes paid in cash, net of tax refunds received, as reported by the company.

Cash Taxes Paid [SCTP] is reported net of tax refunds received, even when the refunds are reported separately by the company. This is to show the actual cash actually paid out by the company to the tax authorities during the period. Tax refunds received can often be used to offset tax payments.

Cash taxes Paid [SCTP] is utilized when the Direct Method is employed for the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Taxes Paid [SCTP] and compiled in the supplemental section of the cash flow statement.

Cash Taxes Paid [SCTP] excludes:

- Sales taxes/VAT paid (classified as Cash Payments [OCPD])

Definition revised November 2008

Cash Interest Paid

SCIP

| | |
|------------------------|---|
| COA Code | SCIP |
| Eikon for Office Field | TR.CashInterestPaid |
| Eikon for Office Label | Cash Interest Paid, Supplemental |
| Units | Millions |
| Polarity | Positive (in the direct cash flow format) |

| | |
|-------------------|--------------------------------------|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct Format |

Cash Interest Paid [SCIP] represents interest paid in cash during the period. Cash Interest Paid [SCIP] is utilized when the Direct Method is employed for the operating section of the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Interest Paid [SCIP] and compiled in the supplemental section of the cash flow statement.

Cash Interest Paid [SCIP] excludes:

- Interest paid for banks (classified as Cash Payments [OCPD])
- Interest paid for non-banking financial service companies (classified as Cash Payments [OCPD])

Definition revised June 2003

Loan Loss Provision

OLLP

| | |
|------------------------|---|
| COA Code | OLLP |
| Eikon for Office Field | TR.LoanLossProvisionCFStmt |
| Eikon for Office Label | Loan Loss Provision |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Loan Loss Provision [OLLP] represents non-cash expenses for possible defaults of loans by customers. Such non-cash expenses are reversed to make adjustments to net income to isolate cash flow from operating activities under the Indirect Method.

Loan Loss Provision includes:

- Reversal of loan loss provision

Definition revised June 2003

Accounts Receivables

OACR

| | |
|------------------------|-----------------------|
| COA Code | OACR |
| Eikon for Office Field | TR.AccountsReceivable |
| Eikon for Office Label | Accounts Receivable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|---|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Accounts Receivables [OACR] represents changes in accounts receivable during the period. An increase in accounts receivable has a negative impact on cash flow from operating activities, and vice versa.

Accounts Receivables [OACR] includes:

- Changes in receivables from affiliates, employees
- Changes in interest receivable for financial service companies
- Changes in premiums receivable from policyholders for insurance companies
- Changes in receivables from reinsurers, insurance brokers for insurance companies
- Changes in loans receivable for non-banking financial service companies
- Changes in receivables from brokers for investment service companies
- Changes in unbilled receivables for utility companies
- Changes in notes receivable
- Receivable from Related/Due from Related Parties
- Receivable from Affiliate/Due from Affiliate
- Receivable from Associate/Due from Associate
- Receivable from Employees/Loans to Employees
- Notes Receivable
- Other Receivables
- Recoverable Taxes
- Any other receivable items

Definition revised May 2005

Inventories

OITL

| | |
|------------------------|---|
| COA Code | OITL |
| Eikon for Office Field | TR.Inventories |
| Eikon for Office Label | Inventories |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Inventories [OITL] represents changes in inventories during the period. An increase in inventories has a negative impact on cash flow from operating activities, and vice versa.

Inventories [OITL] includes:

- Changes in advances/prepayments for inventory acquisition
- Projects under construction for customers for construction services/real estate development companies
- Fuel/gas in storage for utility companies
- Supplies for rental properties (such as repair and maintenance items, paint, bulbs, heating/air conditioning/ventilation items)
- Tires for trucking companies

Definition revised June 2003

Prepaid Expenses

OPPY

| | |
|------------------------|---|
| COA Code | OPPY |
| Eikon for Office Field | TR.PrepaidExpensesCFStmt |
| Eikon for Office Label | Prepaid Expenses |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Prepaid Expenses [OPPY] represents changes in prepaid expenses during the period. An increase in prepaid expenses has a negative impact on cash flow from operating activities, and vice versa.

Prepaid Expenses [OPPY] includes:

- Prepaid taxes
- Prepaid utilities

Prepaid Expenses [OPPY] excludes:

- Prepayments for inventory acquisition (classified as Inventories [OITL])

Definition revised June 2003

Other Assets

OOAS

| | |
|------------------------|----------------------|
| COA Code | OOAS |
| Eikon for Office Field | TR.OtherAssetsCFStmt |
| Eikon for Office Label | Other Assets |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Other Assets [OOAS] represents changes in other assets during the period. An increase in other assets has a negative impact on cash flow from operating activities, and vice versa.

Other Assets [OOAS] includes:

- Deposits to suppliers
- Changes in due from directors, employees
- Insurance proceeds receivable, insurance recovery in companies other than insurance companies
- Changes in interest/dividends receivable

Other Assets [OOAS] excludes:

- Changes in costs over billing (classified as Inventories [OITL])
- Unbilled services (classified as Inventories [OITL])
- Deposits from customers (classified as Other Liabilities [OOLB])
- Due from affiliates (classified as Accounts Receivable [OACR])
- Increase in loans receivable in non-banking financial service companies (classified as Accounts Receivable [OACR])
- Changes in Prepayments (classified as Prepaid Expenses [OPPY])
- Increase in loans receivable for banks (classified as Loans Origination – Operating [OLOR])

Definition revised March 2008

Accounts Payable

OAPB

| | |
|------------------------|---|
| COA Code | OAPB |
| Eikon for Office Field | TR.AccountsPayableCFStmt |
| Eikon for Office Label | Accounts Payable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Accounts Payable [OAPB] represents changes in accounts payable during the period. An increase in accounts payable has a positive impact on cash flow from operating activities, and vice versa.

Accounts Payable [OAPB] includes:

- Accounts payable/due to affiliates

- Payables to brokers
- Commissions payable
- Interest payable in non-banking financial service companies
- Trade payable
- Creditors
- Payables/due to affiliates/customers
- Bills payable
- Claims payable in insurance companies
- Payable to Related/Due to Related
- Payable to Affiliate/Due to Affiliate
- Payable to Associate/Due to Associate
- Due to Employees

Accounts Payable [OAPB] excludes:

- Debtors (classified as Accounts Receivable [OACR])
- Taxes Payable (Classified as Taxes Payable [OTXP])
- Payable/Accrued (Classified as Payable/Accrued [OPBA])

Definition revised May 2005

Accrued Expenses

OAEX

| | |
|------------------------|---|
| COA Code | OAEX |
| Eikon for Office Field | TR.AccruedExpensesCFStmt |
| Eikon for Office Label | Accrued Expenses |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Accrued Expenses [OAEX] represents changes in accrued expenses during the period. An increase in accrued expenses has a positive impact on cash flow from operating activities, and vice versa. When not delineated separately, Accrued Expenses [OAEX] is classified as Accounts Payable/Accrued [OPBA].

Accrued Expenses [OAEX] includes:

- Changes in accrued interest expenses
- Changes in accrued payroll/benefits/compensation/bonus expenses
- Changes in accrued profit sharing expenses

- Changes in accrued restructuring expenses

Accrued Expenses [OAEX] excludes:

- Accrued income taxes (classified as Taxes Payable [OTXP])

Definition revised June 2003

Payable/Accrued OPBA

| | |
|------------------------|---|
| COA Code | OPBA |
| Eikon for Office Field | TR.PayableAccruedCFStmt |
| Eikon for Office Label | Payable / Accrued |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Payable/Accrued [OPBA] represents changes in accounts payable and accrued expenses during the period when a company does not delineate the two components. An increase in accounts payable and accrued expenses has a positive impact on cash flow from operating activities, and vice versa. Payable/Accrued [OPBA] is utilized when a company does not delineate between Accounts Payable [OAPB] and Accrued Expenses [OAEX].

Payable/Accrued [OPBA] excludes:

- Accrued interest expense (classified as Accrued Expenses [OAEX])

Definition revised June 2003

Taxes Payable OTXP

| | |
|------------------------|---|
| COA Code | OTXP |
| Eikon for Office Field | TR.TaxesPayable |
| Eikon for Office Label | Taxes Payable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Taxes Payable [OTXP] represents changes in taxes payable during the period. An increase in income taxes payable has a positive impact on cash flow from operating activities, and vice versa.

Taxes Payable [OTXP] includes:

- Changes in accrued income taxes
- Changes in sales/VAT/excise taxes payable
- Changes in payroll taxes payable

Definition revised June 2003

Other Liabilities

OOLB

| | |
|------------------------|---|
| COA Code | OOLB |
| Eikon for Office Field | TR.OtherLiabilitiesCFStmt |
| Eikon for Office Label | Other Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Other Liabilities [OOLB] represents changes in other liabilities during the period. An increase in other liabilities has a positive impact on cash flow from operating activities, and vice versa.

Other Liabilities [OOLB] excludes:

- Changes in interest payable (classified as Accrued Expenses [OAEX])
- Changes in accounts payable or trade liabilities (classified as Accounts Payable [OAPB])
- Changes in Payables and Accruals (classified as Payable/Accrued [OPBA])
- Changes in loan loss provision (classified as Loan Loss Provision [OLLP])
- Changes in tax payable (classified as Taxes Payable [OTXP])

Definition revised March 2008

Other Assets & Liabilities, Net

OOAL

| | |
|------------------------|---|
| COA Code | OOAL |
| Eikon for Office Field | TR.OtherAssetsAndLiabilitiesNet |
| Eikon for Office Label | Other Assets & Liabilities, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Other Assets & Liabilities, Net [OOAL] represents the changes in the combined sum of assets and liabilities when a company reports these totals as a single line. If the value of the assets is greater than the value of the liabilities, the result has a negative impact on cash flow, and vice versa.

Other Assets & Liabilities, Net [OOAL] includes:

- Changes in working capital

Definition revised June 2003

Other Operating Cash Flow

OOCF

| | |
|------------------------|---|
| COA Code | OOCF |
| Eikon for Office Field | TR.OtherOperatingCashFlow |
| Eikon for Office Label | Other Operating Cash Flow |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Other Operating Cash Flow [OOCF] represents the impact of other operating cash flow items that cannot be classified as an adjustment item to net income, or an asset/liability as part of changes in non-cash working capital.

Other Operating Cash Flow [OOCF] includes:

- Proceeds from the sale of securities, reported in the operating section, for banks and insurance companies
- Cash items before the beginning line of a Cash Flow Statement
- Items that are not part of changes in non-cash working capital in a Direct Cash Flow Statement
- Cash Taxes Paid, when reported as part of the Operating Cash Flow in an Indirect Cash Flow Statement
- Cash interest paid, when reported as part of the Operating Cash Flow in an Indirect Cash Flow Statement

Other Operating Cash Flow [OOCF] excludes:

- Accrued interest income for banks and insurance companies (classified as Accounts Receivable [OACR])
- Accrued interest income for companies other than financial service companies (classified as Other Assets [OOAS])
- Accrued interest payable (classified as Accrued Expenses [OAEX])
- Billing in excess of completion (classified as Other Liabilities [OOLB])
- Claims payable for healthcare services companies (classified as Accrued Expenses [OAEX])
- Changes in contracts in progress (classified as Inventories [OITL])
- Changes in cost in excess billing (classified as Inventories [OITL])

- Current taxes payable (classified as Taxes Payable [OTXP])
- Customer advance/deposit (classified as Other Liabilities [OOLB])
- Deferred compensation/costs (classified as Accrued Expenses [OAEX])
- Deferred revenue/royalties (classified as Other Assets [OOAS])
- Changes in due to affiliates (classified as Accounts Payable [OAPB])
- Changes in due from affiliates/officers/employees (classified as Accounts Receivable [OACR])

Definition revised May 2011

Investments Securities, Gains/Losses

OINV

| | |
|------------------------|---|
| COA Code | OINV |
| Eikon for Office Field | TR.InvestmentSecuritiesGainsLosses |
| Eikon for Office Label | Investment Securities, Gains/Losses |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank, Insurance |
| Data Type | Cash Flow – Direct and Indirect Formats |

Investment Securities, Gains/Losses [OINV] represents a reversal of gains/losses on the sale of investment securities for banks and insurance companies. Although investments in securities other than investments in affiliated companies qualify as operating assets for banks and insurance companies, changes in such items are reported as investing activities, and gains/losses on the sale of such investments are reported as an elimination of gains/losses in the operating section.

Investment Securities, Gains/Losses [OINV] includes:

- Gains/losses on the sale of investment securities (equity as well as fixed income securities), where such securities are reported in the operating section

Investment Securities, Gains/Losses excludes:

- Changes in accrued investment income for banks and insurance companies (classified as Accounts Receivable [OACR])
- Proceeds on the sale of securities investment/trading securities (classified as Other Operating Cash Flow [OOCF])

Definition revised June 2003

Loans, Gains/Losses

OLOA

| | |
|------------------------|-------------------------|
| COA Code | OLOA |
| Eikon for Office Field | TR.LoansGainsLossesRptd |
| Eikon for Office Label | Loans, Gains/Losses |
| Units | Millions |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Loans, Gains/Losses [OLOA] represents a reversal of gains/losses on the sale of loans by a bank. Loans to customers are usually considered operating assets for commercial banks.

Loans, Gains/Losses [OLOA] excludes:

- Proceeds on sale of loans (classified as Sale of Loans [OSOL])
- Deferred loan fees (classified as Other Liabilities [OOLB])
- Decrease in loans for sale (classified as Sale of Loans [OSOL])
- Purchase of loans (classified as Loans Origination – Operating [OLOR])
- Increases in loans (classified as Loans Origination – Operating [OLOR])
- Decreases in loans (classified as Sale of Loans [OSOL])

Definition revised June 2003

Loans Origination – Operating

OLOR

| | |
|------------------------|---|
| COA Code | OLOR |
| Eikon for Office Field | TR.LoansOriginationOperating |
| Eikon for Office Label | Loans Origination - Operating |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Loans Origination – Operating [OLOR] represents an increase in loans to customers when such loans to customers are treated as operating assets by a bank.

Definition revised June 2003

Sale of Loans

OSOL

| | |
|------------------------|----------------|
| COA Code | OSOL |
| Eikon for Office Field | TR.SaleOfLoans |
| Eikon for Office Label | Sale of Loans |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Sale of Loans [OSOL] represents a decrease in loans to by a bank to its customers. These loans to customers are treated as operating assets by a bank.

Sale of Loans [OSOL] includes:

- Sale of advances to customers

Sale of Loans [OSOL] excludes:

- Gain/loss on sale of loans (classified as Loans, Gains/Losses [OLOA])

Definition revised June 2003

Other Real Estate Owned

OORE

| | |
|------------------------|---|
| COA Code | OORE |
| Eikon for Office Field | TR.OtherRealEstateOwnedCFStmt |
| Eikon for Office Label | Other Real Estate Owned |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Other Real Estate Owned [OORE] represents a reversal of gains/losses on the sale of other real estate owned. It is utilized to avoid double counting of such cash flow, where changes in other real estate are reported in Foreclosed Real Estate [IFRE] or Other Investing Cash Flow [IICF].

Other Real Estate Owned [OORE] includes:

- Gain/loss on the sale of foreclosed properties and Other Real Estate Owed, where such changes are reported in the investing section

Other Real Estate Owned [OORE] excludes:

- Proceeds on the sale of real estate (classified as Other Operating Cash Flow [OOCF])

Definition revised June 2003

Loss Adjustment

OLOS

| | |
|------------------------|-------------------|
| COA Code | OLOS |
| Eikon for Office Field | TR.LossAdjustment |
| Eikon for Office Label | Loss Adjustment |
| Units | Millions |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Cash Flow – Direct and Indirect Formats |

Loss Adjustment [OLOS] represents reversal of non-cash expenses of estimated losses on unreported cases and cases that have been reported, but are still being processed.

Loss Adjustment [OLOS] excludes:

- Unpaid loss expenses, where a case is reported and loss amount is confirmed (classified as Accrued Expenses [OAEX])
- Loss adjustment expenses not delineated from other insurance reserves (classified as Insurance Reserve [OINR])

Definition revised June 2003

Policy Benefits/Liabilities

OBEN

| | |
|------------------------|---|
| COA Code | OBEN |
| Eikon for Office Field | TR.PolicyBenefitsLiabilities |
| Eikon for Office Label | Policy Benefits/Liabilities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Cash Flow – Direct and Indirect Formats |

Policy Benefits/Liabilities [OBEN] represents changes in reserves for future policy benefits. Reserves for life and other policies are estimated on the basis of various actuarial factors.

Policy Benefits/Liabilities [OBEN] includes:

- Changes in benefits reserves, mathematical reserves, future policy benefits reserves, policyholders' funds

Policy Benefits/Liabilities [OBEN] excludes:

- Changes in benefits/claims payable to policyholders (classified as Accrued Expenses [OAEX])
- Reserves for future policy benefits, when not delineated from other insurance reserves (classified as Insurance Reserves [OINR])

Definition revised June 2003

Deferred Policy Acquisition Costs

OPAC

| | |
|------------------------|---|
| COA Code | OPAC |
| Eikon for Office Field | TR.DeferredPolicyAcquisitionCostsCFStmt |

Eikon for Office Label Deferred Policy Acquisition Costs

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Cash Flow – Direct and Indirect Formats

Deferred Policy Acquisition Costs [OPAC] represents changes in deferred policy acquisition costs capitalized.

Deferred Policy Acquisition Costs [OPAC] excludes:

- Amortization of deferred policy acquisition costs (classified as Amortization of Deferred Policy Acquisition Costs [ODPA])

Definition revised June 2003

Policy Refunds

OREF

COA Code OREF

Eikon for Office Field TR.PolicyRefunds

Eikon for Office Label Policy Refunds

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Cash Flow – Direct and Indirect Formats

Policy Refunds [OREF] represents the change in the refunding of policy assets and investment capital to policyholders. This can be the result of the cancellation of a policy or related to the policyholder accessing the investment component of the policy.

Definition revised June 2003

Reinsurance Receivable

ORER

COA Code ORER

Eikon for Office Field TR.ReinsuranceReceivable

Eikon for Office Label Reinsurance Receivable

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Cash Flow – Direct and Indirect Formats

Reinsurance Receivable [ORER] represents changes in receivables from reinsurers during the period. An increase in reinsurance receivable has a negative impact on cash flow from operating activities, and vice versa.

Reinsurance Receivable [ORER] includes:

- Changes in due/balances from reinsurers
- Changes in reinsurance assets, assets related to reinsurance

Definition revised June 2003

Reinsurance Payable

OREP

| | |
|------------------------|---|
| COA Code | OREP |
| Eikon for Office Field | TR.ReinsurancePayable |
| Eikon for Office Label | Reinsurance Payable |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Cash Flow – Direct and Indirect Formats |

Reinsurance Payable [OREP] represents changes in payables to reinsurers during the period. An increase in reinsurance payable has a positive impact on cash flow from operating activities, and vice versa.

Reinsurance Payable includes:

- Changes in due/balance to reinsurers
- Changes in ceded reinsurance premiums payable

Definition revised June 2003

Insurance Reserves

OINR

| | |
|------------------------|---|
| COA Code | OINR |
| Eikon for Office Field | TR.InsuranceReservesCFStmt |
| Eikon for Office Label | Insurance Reserves |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Cash Flow – Direct and Indirect Formats |

Insurance Reserves [OINR] represents changes in insurance reserves, such as reserves for claims and losses or reserves for benefits to policyholders, during the period. An increase in insurance reserves has a positive impact on cash flow from operating activities, and vice versa.

Insurance Reserves [OINR] includes:

- Claims, when they are not otherwise delineated

Insurance Reserves [OINR] excludes:

- Premium reserves (classified as Unearned Premiums [OUPR])

Definition revised June 2003

Unearned Premiums

OUPR

| | |
|------------------------|---|
| COA Code | OUPR |
| Eikon for Office Field | TR.UnearnedPremiums |
| Eikon for Office Label | Unearned Premiums |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Cash Flow – Direct and Indirect Formats |

Unearned Premiums [OUPR] represents changes in reserve for unearned premiums during the period. An increase in unearned premiums has a positive impact on cash flow from operating activities, and vice versa.

Unearned Premiums [OUPR] includes:

- Premiums received but not yet earned
- Premiums due but not yet collected
- Unearned premiums/premiums reserve

Definition revised June 2003

Changes in Working Capital

SOCF

| | |
|------------------------|---|
| COA Code | SOCF |
| Eikon for Office Field | TR.ChangesInWorkingCapital |
| Eikon for Office Label | Changes in Working Capital |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Changes in Working Capital [SOCF] represents the sum of:

- Loan Loss Provision [OLLP] (for banks)
- Accounts Receivable [OACR] (for insurance companies, industrial companies and utility companies)
- Prepaid Expenses [OPPY] (for insurance companies and utility companies)
- Inventories [OITL] (for industrial companies and utility companies)
- Other Assets [OOAS] (for banks, insurance companies and utility companies)
- Accounts Payable [OAPB] (for insurance companies, industrial companies and utility companies)
- Accrued Expenses [OAEX] (for insurance companies, industrial companies and utility companies)
- Payable/Accrued [OPBA] (for banks, insurance companies, industrial companies and utility companies)
- Taxes Payable [OTXP] (for banks, insurance companies, industrial companies and utility companies)
- Other Liabilities [OOLB] (for banks, insurance companies, industrial companies and utility companies)
- Other Assets & Liabilities, Net [OOAL] (for banks, insurance companies, industrial companies and utility companies)
- Other Operating Cash Flow [OOCF] (for banks, insurance companies, industrial companies and utility companies)
- Investment Securities, Gains/Losses [OINV] (for banks and insurance companies)
- Loans, Gains/Losses [OLOA] (for banks)
- Other Real Estate Owned [OORE] (for banks)
- Loans Origination – Operating [OLOR] (for banks)
- Sale of Loans [OSOL] (for banks)
- Loss Adjustment [OLOS] (for insurance companies)
- Policy Benefits/Liabilities [OBEN] (for insurance companies)
- Deferred Policy Acquisition Costs [OPAC] (for insurance companies)
- Policy Refunds [OREF] (for insurance companies)
- Reinsurance Receivable [ORER] (for insurance companies)
- Reinsurance Payable [OREP] (for insurance companies)
- Insurance Reserves [OINR] (for insurance companies)
- Unearned Premiums [OUPR] (for insurance companies)

Definition revised May 2011

Cash From Operating Activities

OTLO

| | |
|------------------------|--------------------------------|
| COA Code | OTLO |
| Eikon for Office Field | TR.CashFromOperatingAct |
| Eikon for Office Label | Cash from Operating Activities |
| Units | Millions |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Cash From Operating Activities [OTLO] represents the sum of:

- Net Income/Starting Line [ONET] (for indirect Cash Flow)
- Depreciation/Depletion [SDED] (for indirect Cash Flow)
- Amortization [SAMT] (for indirect Cash Flow)
- Deferred Taxes [OBDT] (for indirect Cash Flow)
- Non-Cash Items [SNCI] (for indirect Cash Flow)
- Cash Receipts [OCRC] (for direct Cash Flow)
- Cash Payments [OCPD] (for direct Cash Flow)
- Cash Taxes Paid [SCTP] (for direct Cash Flow)
- Cash Interest paid [SCIP] (for direct Cash Flow)
- Changes in Working Capital [SOCF] (for both direct and indirect Cash Flow)

Definition revised July 2011

Investing Activities

Purchase of Fixed Assets

ICEX

| | |
|------------------------|---|
| COA Code | ICEX |
| Eikon for Office Field | TR.PurchaseOfFixedAssets |
| Eikon for Office Label | Purchase of Fixed Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Banks, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Purchase of Fixed Assets [ICEX] is commonly referred to as Capital Expenditures. Capital Expenditures encompass all expenditures for factories and equipment that have a useful life of more than one year. These expenditures are not treated as an expense on the income statement when they are incurred. Rather, they are capitalized as property, plant and equipment on the balance sheet and subsequently depreciated over the useful life of the purchased assets.

Capital Expenditures consist of expenditures that are necessary to maintain the existing plant and equipment in premium condition, and discretionary expenditures for growth.

Purchase of Fixed Assets [ICEX] includes:

- Acquisition of oil properties for oil exploration companies
- Purchase of investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets)
- Acquisition of rental property or assets to be leased out under operating lease contracts
- Increase in fixed assets held under long-term capital leases
- Increase in airplanes under capital leases for airline companies
- Increase in aircraft for rent in aerospace companies
- Deposits for aircraft acquisition for airline companies
- Advance/progress payments on aircraft acquisition for airline companies
- Additions to land for real estate development companies
- Expenditure in building (capitalized), building improvements
- Purchase of mining properties/mineral properties for mining companies
- Increase in construction in progress
- Development expenditure/exploration costs capitalized (construction in progress) for oil/gas companies
- Development expenditure on real estate under development for real estate development companies

- Construction of non-utility facilities
- Expenditure on nuclear fuel for electric utility companies
- Recurring/non-recurring capital expenditures
- Satellite construction for broadcasting companies
- Purchase of software that is an integral part of equipment
- Tenant improvement for rental property
- Addition of timberland

Purchase of Fixed Assets [ICEX] excludes:

- Increase in assets for sale (classified as Purchase of Investments [IINP])
- Increase in assets to be leased under long-term finance lease, which results in an increase in loans to customers (classified as Accounts Receivable [OACR] if reported in the operating section, or as Purchase of Investments [IINP] if reported in the investing section)
- Increase in investment properties classified as investment assets (in the IFRS and other standards which treat these as investments – classified as Purchase of Investments [IINP])
- Increase in fixed assets of discontinued operations (classified as Other Investing Cash Flow [IICF])
- Acquisition of business units (classified as Acquisition of Business [IBAQ])
- Increase in foreclosed real estate for banks (classified as Foreclosed Real Estate [IFRE])
- Acquisition of affiliate companies (classified as Purchase of Investments [IINP])
- Additional development expenditure for software (classified as Software Development Costs [ISDC])
- Film production costs capitalized (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Increase in organization costs (classified as Other Investing Cash Flow [IICF])
- Product development costs capitalized for software companies (classified as Software Development Costs [ISDC])

Definition revised August 2015

Purchase/Acquisition of Intangibles

IIAQ

| | |
|------------------------|---|
| COA Code | IIAQ |
| Eikon for Office Field | TR.PurchaseAcquisitionOfIntangibles |
| Eikon for Office Label | Purchase/Acquisition of Intangibles |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Purchase/Acquisition of Intangibles [IIAQ] represents cash outflow on acquisition of intangibles.

Purchase/Acquisition of Intangibles [IIAQ] includes:

- Acquisition of patents, copyrights, trademarks, customer lists, domain names, distribution rights, brands
- Acquisition of goodwill
- Acquisition of cellular licenses for telecommunication service companies
- Expenditure on/acquisition of film libraries for motion picture companies
- Franchise agreements
- Mortgage servicing rights for banks

Purchase/Acquisition of Intangibles [IIAQ] excludes:

- Acquisition of software for software development companies (classified as Software Development Costs [ISDC])
- Expenditure on/acquisition of software as an integral part of equipment (classified as Purchase of Fixed Assets [ICEX])
- Acquisition of investments (classified as Purchase of Investments [IINP])
- Acquisition of leased properties (classified as Purchase of Fixed Assets [ICEX])
- Expenditure on organization costs (classified as Other Investing Cash Flow [IICF])

Definition revised November 2003

Software Development Costs

ISDC

| | |
|------------------------|---|
| COA Code | ISDC |
| Eikon for Office Field | TR.SoftwareDevelopmentCosts |
| Eikon for Office Label | Software Development Costs |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Software Development Costs [ISDC] represents costs accumulated and capitalized for software development. Research and development costs for future products are normally expensed, but costs for development of software are capitalized at the time of development, and amortized later, when such software is actually implemented for production.

Software Development Costs [ISDC] includes:

- Capitalized software development costs
- Website development costs

Software Development Costs [ISDC] excludes:

- Capitalized development costs for intangibles other than software (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Costs for software that is never implemented (classified as Amortization of Intangibles [OAMI])

Definition revised June 2003

Capital Expenditures

SCEX

| | |
|------------------------|---|
| COA Code | SCEX |
| Eikon for Office Field | TR.CapitalExpenditures |
| Eikon for Office Label | Capital Expenditures |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Capital Expenditures [SCEX] represents the sum of:

- Purchase of Fixed Assets [ICEX]
- Purchase/Acquisition of Intangibles [IIAQ]
- Software Development Costs [ISDC]

Definition revised June 2003

Acquisition of Business

IBAQ

| | |
|------------------------|---|
| COA Code | IBAQ |
| Eikon for Office Field | TR.AcquisitionOfBusiness |
| Eikon for Office Label | Acquisition of Business |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Acquisition of Business [IBAQ] represents cash outflow for acquiring new businesses. Reporting the cash flow for acquiring new businesses is not consistent among companies. Some companies report the increase in each component of assets and liabilities, and others report one cash outflow for the business acquired as a whole in the year of acquisition. Acquisition of Business [IBAQ] is utilized in the latter cases. Acquisition costs on the purchase of a new business may be reported as total payments, reduced by cash held by the acquired company.

Acquisition of Business [IBAQ] includes:

- Merger-related expenses
- Acquisitions, Net of Cash Acquired even if this results in a positive number

Acquisition of Business [IBAQ] excludes:

- Acquisition of assets only (classified as Purchase of Fixed Assets [ICEX])
- Acquisition of investment securities of a company (rather than the whole business unit) (classified as Purchase of Investments [IINP])
- Acquisition of partnership interests, investments in affiliates, joint ventures, or other investments (classified as Purchase of Investments [IINP])
- Franchise acquired (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Acquisition of minority interest in a subsidiary (classified as Purchase of Investments [IINP])
- Cash used for discontinued operations (classified as Other Investing Cash Flow [IICF])

Definition revised May 2005

Sale of Business

ISOB

| | |
|------------------------|---|
| COA Code | ISOB |
| Eikon for Office Field | TR.SaleOfBusiness |
| Eikon for Office Label | Sale of Business |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Sale of Business [ISOB] represents cash inflow from the disposal of existing businesses. Companies report cash flow from the sale of an existing business inconsistently: some report a decrease in each component of assets and liabilities, and others report one cash inflow from the business disposed in the year of disposition. Sale of Business [ISOB] is utilized in the latter cases.

Sale of Business [ISOB] includes:

- Sale of discontinued business units
- Sale of branches
- Deconsolidation of subsidiaries if the subsidiaries are sold
- Divestitures

Sale of Business [ISOB] excludes:

- Sale of investment in affiliates/limited partnership (classified as Sale/Maturity of Investment [IINS])
- Sale of buildings/assets (classified as Sale of Fixed Assets [ISFA])
- Deconsolidation of subsidiaries if ownership interest in a subsidiary is reduced (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Sale of Fixed Assets**ISFA**

| | |
|------------------------|---|
| COA Code | ISFA |
| Eikon for Office Field | TR.SaleOfFixedAssets |
| Eikon for Office Label | Sale of Fixed Assets |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Sale of Fixed Assets [ISFA] represents cash inflow from the sale of fixed assets. Gains/losses on the sale of the fixed assets are recognized on the income statement, and may be classified as Net Income/Starting Line [ONET]. In order to avoid this double counting of the profits/losses, Thomson Reuters reverses the gains/losses on the sale of fixed assets and classifies as Other Non-Cash Items [ONCI].

Sale of Fixed Assets [ISFA] includes:

- Assets sold/retired
- Sale of investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets)
- Sale of assets to be leased out under operating lease contracts

Sale of Fixed Assets [ISFA] excludes:

- Sale/disposition of assets held for sale (classified as Sale/Maturity of Investment [IINS])
- Sale of subsidiaries (classified as Sale of Business [ISOB])
- Divestiture/spin-off of a business unit (classified as Sale of Business [ISOB])
- Sale of investment properties classified as investment assets (in the IFRS and other standards which treat these as investments – classified as Sale/Maturity of Investment [IINS])
- Sale of assets to be leased out under financial lease contracts (classified as Sale/Maturity of Investment [IINS])

Definition revised August 2015

Sale/Maturity of Investment**IINS**

| | |
|------------------------|-----------------------------|
| COA Code | IINS |
| Eikon for Office Field | TR.SaleMaturityofInvestment |
| Eikon for Office Label | Sale/Maturity of Investment |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Sale/Maturity of Investment [IINS] represents cash inflow on the sale of securities, the repayment of securities matured, or the sale of other investments.

Sale/Maturity of Investment [IINS] includes:

- Sale of short-term investment securities, long-term investment securities, securities available for sale, securities held for maturity
- Sale of investments in affiliates
- Maturity of bonds invested
- Disposition/maturity of mortgage-backed securities
- Sale of investment properties classified as investment assets (in the IFRS and other standards which treat these as investments)
- Sale of assets to be leased out under financial lease contracts (e.g. reported by the financing arms of car and equipment manufacturing companies)

Sale/Maturity of Investment [IINS] excludes:

- Sale of a business segment (classified as Sale of Business [ISOB])
- Divestiture of a business unit (classified as Sale of Business [ISOB])
- Sale of investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets – classified as Sale of Fixed Assets [ISFA])
- Collection of loans/mortgage-backed securities/mortgage notes in banks (classified as Loans [ILOA])
- Sale of loans to customers (classified as Loans [ILOA])
- Deconsolidation of a subsidiary (classified as Sale of Business [ISOB])
- Sale of notes receivable (other than trade notes receivable) (classified as Other Investing Cash Flow [IICF])
- Sale of assets to be leased out under operating lease contracts (classified as Sale of Fixed Assets [ISFA])

Definition revised August 2015

| Investment, Net | | IIVN |
|------------------------|------------------|-------------|
| COA Code | IIVN | |
| Eikon for Office Field | TR.InvestmentNet | |
| Eikon for Office Label | Investment, Net | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |

| | |
|-------------------|---|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Investment, Net [IIVN] represents changes in investments in securities and other investments. Investment, Net [IIVN] is utilized when a company does not delineate the sale of investments and the purchase of investments on the cash flow statement.

Investment, Net [IIVN] includes:

- Net value of purchased and sold investment properties classified as investment assets (in the IFRS and other standards which treat these as investments)
- Net change in assets to be leased out under financial lease contracts (e.g. reported by the financing arms of car and equipment manufacturing companies)

Investment, Net [IIVN] excludes:

- Decrease in balances with other banks (classified as Loans [ILOA])
- Increase in investment in subsidiaries (classified as Acquisition of Business [IBAQ])
- Increase in loans/advances (classified as Loans Origination – Investing [ILOR])
- Net value of purchased and sold investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets – classified as Purchase of Fixed Assets [ICEX] or Sale of Fixed Assets [ISFA])
- Net change in assets to be leased out under operating lease contracts (classified as Purchase of Fixed Assets [ICEX] or Sale of Fixed Assets [ISFA])

Definition revised August 2015

Purchase of Investments

IINP

| | |
|------------------------|---|
| COA Code | IINP |
| Eikon for Office Field | TR.PurchaseOfInvestments |
| Eikon for Office Label | Purchase of Investments |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Purchase of Investments [IINP] represents the cash outflow on the purchase of investments in securities and other investments.

Purchase of Investments [IINP] includes:

- Acquisition of short-term and long-term investments, including investments in affiliates, joint ventures, limited partnerships
- Acquisition/increase in shares of minority ownership of another company

- Purchase of investment properties classified as investment assets (in the IFRS and other standards which treat these as investments)
- Purchase of assets to be leased out under financial lease contracts (e.g. reported by the financing arms of car and equipment manufacturing companies)

Purchase of Investments [IINP] excludes:

- Acquisition of loans for banks (classified as Loans Origination – Investing [ILOR])
- Purchase of the entire unit of a business/company or subsidiary (classified as Acquisition of Business [IBAQ])
- Purchase of investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets – classified as Purchase of Fixed Assets [ICEX])
- Increase in investments on discontinued operations (classified as Other Investing Cash Flow [IICF])
- Purchase of assets to be leased out under operating lease contracts (classified as Purchase of Fixed Assets [ICEX])
- Increase in loans for banks (classified as Loans Origination – Investing [ILOR])
- Increase in foreclosed real estate for banks (classified as Foreclosed Real Estate [IFRE])

Definition revised August 2015

Principal Payments From Securities

ISPP

| | |
|------------------------|---|
| COA Code | ISPP |
| Eikon for Office Field | TR.PrincipalPaymentsFromSecurities |
| Eikon for Office Label | Principal Payments from Securities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Principal Payments From Securities [ISPP] represents cash inflow from the repayment of securities that have been invested and have matured. Principal Payments From Securities [ISPP] is utilized when principal repayments on securities are separately reported from the Sale of Investment [IINS].

Principal Payments From Securities [ISPP] includes:

- Repayment of fixed income securities held to maturity, mortgage-backed securities

Principal Payments From Securities [ISPP] excludes:

- Repayment of loans to customers (classified as Loans [ILOA])

Definition revised June 2003

Sale of Intangible Assets

ISOI

| | |
|----------|------|
| COA Code | ISOI |
|----------|------|

Eikon for Office Field TR.SaleOfIntangibleAssets

Eikon for Office Label Sale of Intangible Assets

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Sale of Intangible Assets [ISOI] represents cash inflow on the sale of intangible assets.

When an intangible asset is disposed of, receipts from the disposition are reported and classified as Sale of Intangible Assets [ISOI]. Gains/losses on the sale of the intangible assets are recognized in the income statement, which may be classified as Net Income/Starting Line [ONET]. Thomson Reuters reverses these gains and losses and classifies as Other Non-Cash Items [ONCI].

Sale of Intangible Assets [ISOI] includes:

- Sale/disposition of trademarks, broadcasting licenses, patents, copyrights, service rights, capitalized software development costs, etc.

Sale of Intangible Assets [ISOI] excludes:

- Disposition of deferred charges (classified as Other Investing Cash Flow [IICF])

Definition revised June 2003

Intangible, Net

IIAN

COA Code IIAN

Eikon for Office Field TR.IntangibleNet

Eikon for Office Label Intangible, Net

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Intangible, Net [IIAN] represents changes in intangible assets. When a company does not delineate its purchase of intangibles and sale of intangibles, Intangible, Net [IIAN] is utilized.

Intangible, Net [IIAN] excludes:

- Disposition of deferred charges (classified as Other Investing Cash Flow [IICF])

Definition revised June 2003

Loans ILOA

| | |
|------------------------|---|
| COA Code | ILOA |
| Eikon for Office Field | TR.LoansRptd |
| Eikon for Office Label | Loans |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats – Direct and Indirect Formats |

Loans [ILOA] represents changes in loans to customers for banks.

When an increase in loans is separately reported from a decrease in loans to customers, the increase or decrease in loans is classified as Loans Origination – Investing [ILOR]. However, if such delineation is not made and the net changes in loans are reported in a single line, Loans [ILOA] is utilized.

Definition revised June 2003

Loans Origination – Investing ILOR

| | |
|------------------------|---|
| COA Code | ILOR |
| Eikon for Office Field | TR.LoansOriginationInvesting |
| Eikon for Office Label | Loans Origination - Investing |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Loans Origination – Investing [ILOR] represents cash inflow from increases in loans to customers, which may be directly originated from customers, or acquired from other loan originators.

When loans are reported as non-current assets and sold to third parties, gains/losses on the sale of loans are classified as Loans, Gains/Losses [OLOA] in order to avoid double counting the gains/losses.

Definition revised June 2003

Foreclosed Real Estate IFRE

| | |
|------------------------|-------------------------|
| COA Code | IFRE |
| Eikon for Office Field | TR.ForeclosedRealEstate |
| Eikon for Office Label | Foreclosed Real Estate |
| Units | Millions |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Foreclosed Real Estate [IFRE] represents an increase/decrease in cash flow due to foreclosed real estate for banks. Commercial banks commonly extend credit as mortgage loans, secured by real estate. When such loans are in default, real estate used as security to the mortgage loans may be seized (foreclosed) and eventually disposed of to recover the loans in default.

Foreclosed Real Estate [IFRE] excludes:

- Acquisition of fixed assets to be used for own use (classified as Purchase of Fixed Assets [ICEX])
- Disposal of fixed assets for own use (classified as Sale of Fixed Assets [ISFA])
- Acquisition of real estate for sale (as an investment) (classified as Purchase of Investments [IINP])
- Disposal of real estate for sale (as an investment) (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Policy Loans

IPOL

| | |
|------------------------|---|
| COA Code | IPOL |
| Eikon for Office Field | TR.PolicyLoans |
| Eikon for Office Label | Policy Loans |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Insurance |
| Data Type | Cash Flow – Direct and Indirect Formats |

Policy Loans [IPOL] represents an increase/decrease in cash flow on changes in the total outstanding policy loans to policyholders during a period.

Policy Loans [IPOL] excludes:

- Increase in mortgage loans (classified as Purchase of Investments [IINP])
- Decrease/repayment of mortgage loans (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Other Investing Cash Flow

IICF

| | |
|------------------------|---------------------------|
| COA Code | IICF |
| Eikon for Office Field | TR.OtherInvestingCashFlow |
| Eikon for Office Label | Other Investing Cash Flow |

| Units | Millions |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Other Investing Cash Flow [IICF] represents investing activities other than the following items:

- Capital Expenditures [SCEX]
- Acquisition of Business [IBAQ]
- Sale of Business [ISOB]
- Sale of Fixed Assets [ISFA]
- Sale/Maturity of Investment [IINS]
- Purchase of Investments [IINP]
- Principal Payments From Securities [ISPP]
- Sale of Intangible Assets [ISOI]
- Intangible, Net [IIAN]
- Loans [ILOA]
- Loans Origination – Investing [ILOR]
- Foreclosed Real Estate [IFRE]
- Policy Loans [IPOL]

Other Investing Cash Flow [IICF] includes:

- Long-term advances to related parties (affiliates, unconsolidated subsidiaries, joint ventures, officers, employees, etc.)
- Cash from the sale of discontinued operations
- Changes of cash in escrow/trust
- Interest/dividends received from investments

Other Investing Cash Flow [IICF] excludes:

- Acquisition of minority shares of investee (classified as Purchase of Investments [IINP])
- Increase in assets held for sale (classified as Purchase of Investments [IINP])
- Due from other banks or bank balances for banking institutions (classified as Loans [ILOA])
- Increase in deposits to banks (as investments) (classified as Purchase of Investments [IINP])
- Collection of (long-term) notes receivable (not trade) (classified as Sale/Maturity of Investment [IINS])
- Collection of loans for companies other than financial services (classified as Sale/Maturity of Investment [IINS])
- Collection of commercial paper invested (classified as Sale/Maturity of Investment [IINS])

- Advances paid for construction (classified as Purchase of Fixed Assets [ICEX])
- Increase in credit card loans (classified as Loans Origination – Investing [ILOR])

Definition revised June 2003

Other Investing Cash Flow Items, Total

SICF

| | |
|------------------------|---|
| COA Code | SICF |
| Eikon for Office Field | TR.OtherInvestingCashFlowItemsTotal |
| Eikon for Office Label | Other Investing Cash Flow Items, Total |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Other Investing Cash Flow Items, Total [SICF] represents all items reported within the investing activities in the cash flow statement, other than capital expenditures.

Other Investing Cash Flow Items, Total [SICF] is calculated as the sum of:

- Acquisition of Business [IBAQ]
- Sale of Business [ISOB]
- Sale of Fixed Assets [ISFA]
- Sale/Maturity of Investment [IINS]
- Purchase of Investments [IINP]
- Investment, Net [IIVN]
- Sale of Intangible Assets [ISOI]
- Intangible, Net [IIAN]
- Principal Payments From Securities [ISPP] (for banks only)
- Loans [ILOA] (for banks only)
- Loans Origination – Investing [ILOR] (for banks only)
- Foreclosed Real Estate [IFRE] (for banks only)
- Policy Loans [IPOL] (for insurance companies only)
- Other Investing Cash Flow [IICF]

Alternatively, Other Investing Cash Flow Items, Total [SICF] can be calculated as:

- Cash from Investing Activities [ITLI]
- less Capital Expenditures [SCEX], further delineated into:
 - Purchase of Fixed Assets [ICEX]

- Purchase/Acquisition of Intangibles [IIAQ]
- Software Development Costs [ISDC]

Definition revised August 2015

Cash From Investing Activities

ITLI

| | |
|------------------------|---|
| COA Code | ITLI |
| Eikon for Office Field | TR.CashFromInvestingAct |
| Eikon for Office Label | Cash from Investing Activities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Cash From Investing Activities [ITLI] represents the sum of:

- Capital Expenditures [SCEX]
- Other Investing Cash Flow Items, Total [SICF]

Definition revised June 2003

Financing Activities

| Deposits | | FDPT |
|------------------------|---|-------------|
| COA Code | FDPT | |
| Eikon for Office Field | TR.Deposits | |
| Eikon for Office Label | Deposits | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Bank | |
| Data Type | Cash Flow – Direct and Indirect Formats | |

Deposits [FDPT] represents an increase/decrease in cash flow due to changes in the level of deposits from customers for banks.

Deposits [FDPT] includes:

- Changes in demand/savings/time deposits, CD, NOW, money market accounts
- Maturing of CD (Certificate of Deposits)

Definition revised June 2003

| FHLB Borrowings | | FFLB |
|------------------------|---|-------------|
| COA Code | FFLB | |
| Eikon for Office Field | TR.FhlkBorrowings | |
| Eikon for Office Label | FHLB Borrowings | |
| Units | Millions | |
| Polarity | Positive | |
| Annual History | Since 1983 | |
| Quarterly History | Since 1989 | |
| COA Type | Bank | |
| Data Type | Cash Flow – Direct and Indirect Formats | |

FHLB Borrowings [FFLB] represents an increase/decrease in cash flow due to changes in the level of borrowings from Federal Home Loan Banks (FHLB).

FHLB Borrowings [FFLB] includes:

- Advance payments to FHLB/FHLB borrowings
- Repayment of advance from FHLB

Definition revised June 2003

Federal Funds/REPOS**FFFS**

| | |
|------------------------|---|
| COA Code | FFFS |
| Eikon for Office Field | TR.FederalFundsRepos |
| Eikon for Office Label | Federal Funds/REPOS |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Bank |
| Data Type | Cash Flow – Direct and Indirect Formats |

Federal Funds/REPOS [FFFS] represents an increase/decrease in cash flow due to changes in the level of Federal Funds Sold/Securities Purchased Under Resale Agreement [FFFS].

Definition revised June 2003

Other Financing Cash Flow**FFCF**

| | |
|------------------------|---|
| COA Code | FFCF |
| Eikon for Office Field | TR.OtherFinancingCashFlow |
| Eikon for Office Label | Other Financing Cash Flow |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Other Financing Cash Flow [FFCF] represents cash flow from financing activities other than the following items:

- Increase/decrease in Deposits [FDPT]
- Increase/decrease in FHLB [FFLB]
- Increase/decrease in Federal Funds Sold/Securities Purchase Under Resale Agreement [FFFS]
- Total Cash Dividends Paid [FCDP]
- Issuance/Retirement of Stock, Net [FPSS]
- Issuance/Retirement of Debt, Net [FPRD]

Other Financing Cash Flow [FFCF] includes:

- Increase/decrease in debt issue costs

- Increase/decrease in financing costs
- Increase/decrease in minority interest
- Increase/decrease in advance to officers/shareholders when reported as part of financing activities
- Increase/decrease in customer advances when reported as part of financing activities
- Increase/decrease in restructuring costs when reported as part of financing activities

Other Financing Cash Flow [FFCF] excludes:

- Increase in additional paid in capital (classified as Sale/Issuance of Common [FSIC])
- Advance received from long-term borrowers (classified as Long Term Debt Issued [FLDI])
- Increase in bank overdrafts (classified as Short Term Debt Issued [FSDI])
- Capital contributed (classified as Sale/Issuance of Common [FSIC])
- Changes of CDs for banks (classified as Deposits [FDPT])
- Cash distribution (classified as Cash Dividends Paid – Common [FDPC])
- Checks issued/drawn/written (classified as Short Term Debt Issued [FSDI])
- Common stock subscribed (classified as Sale/Issuance of Common [FSIC])

Definition revised October 2012

Financing Cash Flow Items

SFCF

| | |
|------------------------|---|
| COA Code | SFCF |
| Eikon for Office Field | TR.FinancingCashFlowItems |
| Eikon for Office Label | Financing Cash Flow Items |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Financing Cash Flow Items [SFCF] represents the sum of:

- Increase/decrease in Deposits [FDPT]
- Increase/decrease in FHLB [FFLB]
- Increase/decrease in Federal Funds Sold/REPOs [FFFS]
- Other Financing Cash Flow [FFCF]

Definition revised June 2003

Cash Dividends Paid – Common

FDPC

| | |
|----------|------|
| COA Code | FDPC |
|----------|------|

| | |
|------------------------|---|
| Eikon for Office Field | TR.CashDividendsPaidCommon |
| Eikon for Office Label | Cash Dividends Paid - Common |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Cash Dividends Paid – Common [FDPC] represents cash dividends paid to common stockholders. This amount may be different from the dividends declared in the same period.

Although the distribution of stock to shareholders as stock dividends or bonus shares is a non-cash activity, companies may report the stock dividend as cash distribution and an increase in common stock. In such cases, Thomson Reuters follows what was reported by the company.

Cash Dividends Paid – Common [FDPC] includes:

- Distribution to shareholders, unit holders, parent company
- Ordinary dividends, special dividends, memorial dividends to common stock

Cash Dividends Paid – Common [FDPC] excludes:

- Distribution to minority shareholders of subsidiaries, general partners (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Cash Dividends Paid – Preferred

FDPP

| | |
|------------------------|---|
| COA Code | FDPP |
| Eikon for Office Field | TR.CashDividendsPaidPreferred |
| Eikon for Office Label | Cash Dividends Paid - Preferred |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Cash Dividends Paid – Preferred [FDPP] represents cash dividends paid to preferred stockholders. This amount may be different from the preferred dividends declared in the same period.

Cash Dividends Paid – Preferred [FDPP] includes:

- Dividends paid to preferred shareholders of a subsidiary

Cash Dividends Paid – Preferred [FDPP] excludes:

- Distribution to general partners (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Cash Dividends Paid**FCDP**

| | |
|------------------------|---|
| COA Code | FCDP |
| Eikon for Office Field | TR.TotalCashDividendsPaid |
| Eikon for Office Label | Total Cash Dividends Paid |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Cash Dividends Paid [FCDP] represents cash dividends paid to shareholders, which is the sum of Cash Dividends Paid – Common [FDPC] and Cash Dividends Paid – Preferred [FDPP].

Although the distribution of stock to shareholders as stock dividends or bonus shares is a non-cash activity, certain companies may report the stock dividend as a cash distribution and an increase in common stock. In such cases, Thomson Reuters follows what was reported by the company.

The distribution is generally made quarterly in the form of cash (cash dividend), but as mentioned above, it can also take the form of stock (stock dividend).

Dividends to shareholders may consist of ordinary dividends, special dividends, etc.

Cash Dividends Paid [FCDP] includes:

- Cash paid in lieu of fractional shares
- Special dividends
- Stock dividends (when not segregated)
- Preferred or common distributions
- Distribution to shareholders, unit holders, parent company

Cash Dividends Paid [FCDP] excludes:

- Distribution to minority shareholders of subsidiaries, general partners, shareholders of S corporations as subsidiaries (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Sale/Issuance of Common**FSIC**

| | |
|------------------------|-------------------------|
| COA Code | FSIC |
| Eikon for Office Field | TR.SaleIssuanceOfCommon |
| Eikon for Office Label | Sale/Issuance of Common |
| Units | Millions |
| Polarity | Positive |

| | |
|-------------------|---|
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Sale/Issuance of Common [FSIC] represents cash inflow from the issuance of common stock. It also includes cash inflow from the sale of treasury shares. However, issuance of additional shares from a stock split is not included in Sale/Issuance of Common [FSIC] because such transactions do not result in cash flow. If the sale, issuance or repurchase of common stock is not separately delineated, then the total is classified as Common Stock, Net [FCSN].

Sale/Issuance of Common [FSIC] includes:

- Sale/re-issuance of treasury shares
- Issuance of participative preferred stock
- Issuance of stock in an initial public offering
- Proceeds on the sale of shares as ESOP

Sale/Issuance of Common [FSIC] excludes:

- Proceeds on the sale of shares in subsidiaries (classified as Other Financing Activities [FFCF])
- Proceeds on the exercise of options outstanding (classified as Options Exercised [FOPX])
- Proceeds on the conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Repurchase/Retirement of Common

FRRC

| | |
|------------------------|---|
| COA Code | FRRC |
| Eikon for Office Field | TR.RepurchaseRetirementOfCommon |
| Eikon for Office Label | Repurchase/Retirement of Common |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Repurchase/Retirement of Common [FRRC] represents cash outflow on the repurchase of common stock (increase in treasury stock) or the reduction of capital. Reduction of capital through a reverse split is not classified as Repurchase/Retirement of Common [FRRC] because such transactions do not impact cash flow. If the sale, issuance or repurchase of common stock is not separately delineated, then the total is classified as Common Stock, Net [FCSN].

Repurchase/Retirement of Common [FRRC] includes:

- Repurchase/redemption of common stock

Definition revised June 2003

Common Stock, Net**FCSN**

| | |
|------------------------|---|
| COA Code | FCSN |
| Eikon for Office Field | TR.CommonStockNet |
| Eikon for Office Label | Common Stock, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Common Stock, Net [FCSN] represents the sum of Sales/Issuance of Common [FSIC] and Repurchase/Retirement of Common [FRRC].

When a company does not delineate between the issuance and retirement of common stock, Common Stock, Net [FCSN] is utilized.

Common Stock, Net [FCSN] excludes:

- Proceeds on exercise of options outstanding (classified as Options Exercised [FOPX])
- Proceeds on conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Sale/Issuance of Preferred**FSIP**

| | |
|------------------------|---|
| COA Code | FSIP |
| Eikon for Office Field | TR.SaleIssuanceOfPreferred |
| Eikon for Office Label | Sale/Issuance of Preferred |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Sale/Issuance of Preferred [FSIP] represents cash inflow from issuance of preferred stock. If the sale, issuance or repurchase of preferred stock is not separately delineated, then the total is classified as Preferred Stock, Net [FPSN].

Sale/Issuance of Preferred [FSIP] includes:

- Sale/issuance of preferred stock in a subsidiary
- Issuance of preferred stock by the trust of a company

Definition revised June 2003

Repurchase/Retirement of Preferred**FRRP**

| | |
|------------------------|---|
| COA Code | FRRP |
| Eikon for Office Field | TR.RepurchaseRetirementOfPreferred |
| Eikon for Office Label | Repurchase/Retirement of Preferred |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Repurchase/Retirement of Preferred [FRRP] represents cash outflow from the repurchase or retirement of preferred stock. If the sale, issuance or repurchase of preferred stock is not separately delineated, then the total is classified as Preferred Stock, Net [FPSN].

Repurchase/Retirement of Preferred [FRRP] includes:

- Buyback/cancellation/retirement/redemption of preferred stock (redeemable, convertible, etc.)

Definition revised June 2003

Preferred Stock, Net**FPSN**

| | |
|------------------------|---|
| COA Code | FPSN |
| Eikon for Office Field | TR.PreferredStockNet |
| Eikon for Office Label | Preferred Stock, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Preferred Stock, Net [FPSN] represents the sum of Sale/Issuance of Preferred [FSIP] and Repurchase/Retirement of Preferred [FRRP]. When a company does not delineate the issuance and retirement of preferred stock, the net changes in preferred stock may be classified as Preferred Stock, Net [FPSN].

Definition revised June 2003

Sale/Issuance of Common/Preferred**FSCP**

| | |
|------------------------|-----------------------------------|
| COA Code | FSCP |
| Eikon for Office Field | TR.SaleIssuanceOfCommonPreferred |
| Eikon for Office Label | Sale/Issuance of Common/Preferred |

| | |
|-------------------|---|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Sale/Issuance of Common/Preferred [FSCP] represents cash inflow from the sale or issuance of common and preferred stock. When a company does not delineate the issuances between common and preferred stock, Sale/Issuance of Common/Preferred [FSCP] is utilized. If the sale, issuance or repurchase of common and preferred stock is not separately delineated, then the total is classified as Issuance (Retirement) of Stock, Net [FPSS].

Sale/Issuance of Common/Preferred [FSCP] excludes:

- Proceeds on sale of common shares in subsidiaries (classified as Other Financing Activities [FFCF])
- Proceeds on exercise of options outstanding (classified as Options Exercised [FOPX])
- Proceeds on conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Repurch./Retirement of Common/Preferred

FRCP

| | |
|------------------------|--|
| COA Code | FRCP |
| Eikon for Office Field | TR.RepurchRetirementOfCommonPreferred |
| Eikon for Office Label | Repurchases/Retirement of Common/Preferred |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Repurchase/Retirement of Common/Preferred [FRCP] represents cash outflow on the repurchase or retirement of common and preferred stock. When a company does not delineate between the retirement of common and the retirement of preferred stock, Repurchase/Retirement of Common/Preferred [FRCP] is utilized. If the sale, issuance or repurchase of common and preferred stock is not separately delineated, then the total is classified as Issuance (Retirement) of Stock, Net [FPSS].

Repurchase/Retirement of Common/Preferred [FRCP] includes:

- Repurchase/redemption of common/preferred stock

Definition revised June 2003

Options Exercised

FOPX

| | |
|----------|------|
| COA Code | FOPX |
|----------|------|

Eikon for Office Field TR.OptionsExercised

Eikon for Office Label Options Exercised

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Options Exercised [FOPX] represents cash inflow due to stock options exercised, which results in an increase of common stock.

Options Exercised [FOPX] includes:

- Proceeds on the issuance of stock on the exercise of options
- Redemption/repurchase of stock options

Definition revised August 2015

Warrants Covered

FWCV

COA Code FWCV

Eikon for Office Field TR.WarrantsConverted

Eikon for Office Label Warrants Converted

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Warrants Converted [FWCV] represents cash inflow on behalf of warrants converted, which results in an increase of common stock.

Warrants Converted [FWCV] includes:

- Proceeds received on the sale of issue by the exercise of warrants
- Redemption/repurchase of warrants

Definition revised August 2015

Treasury Stock

FTST

COA Code FTST

Eikon for Office Field TR.TreasuryStock

Eikon for Office Label Treasury Stock

| | |
|-------------------|---|
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Treasury Stock [FTST] represents the repurchase of a company's common stock for specific corporate purposes. Treasury Stock [FTST] has been used historically but is being discontinued. Treasury Stock [FTST], when reported in the financing section of the cash flow statement, is henceforth classified as Sale/Issuance of Common [FSIC] or Repurchase/Retirement Common [FRRC].

Definition revised June 2003

Issuance (Retirement) of Stock, Net

FPSS

| | |
|------------------------|---|
| COA Code | FPSS |
| Eikon for Office Field | TR.IssuanceRetirementOfStockNet |
| Eikon for Office Label | Issuance (Retirement) of Stock, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Issuance (Retirement) of Stock, Net [FPSS] represents the sum of:

- Common Stock, Net [FCSN]
- Preferred Stock, Net [FPSN]
- Sale/Issuance of Common/Preferred [FSCP]
- Repurchase/Retirement of Common/Preferred [FRCP]
- Options Exercised [FOPX]
- Warrants Converted [FWCV]
- Treasury Stock [FTST]

Definition revised June 2003

Short Term Debt Issued

FSDI

| | |
|------------------------|------------------------|
| COA Code | FSDI |
| Eikon for Office Field | TR.STDebtIssued |
| Eikon for Office Label | Short Term Debt Issued |
| Units | Millions |

| | |
|-------------------|---|
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Short Term Debt Issued [FSDI] represents cash inflow due to the issuance of short-term debt. If short-term debt issuances and reductions are not delineated separately, the total is classified as Short Term Debt, Net [FSDN].

Short Term Debt Issued [FSDI] includes:

- Advances on lines of credit
- Bank overdrafts
- Increases in notes payable

Definition revised June 2003

Short Term Debt Reduction

FSDR

| | |
|------------------------|---|
| COA Code | FSDR |
| Eikon for Office Field | TR.STDebtReduction |
| Eikon for Office Label | Short Term Debt Reduction |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Short Term Debt Reduction [FSDR] represents cash outflow due to the repayment of short-term debt. If short-term debt issuances and reductions are not delineated separately, the total is classified as Short Term Debt, Net [FSDN].

Definition revised June 2003

Short Term Debt, Net

FSDN

| | |
|------------------------|--------------------------------------|
| COA Code | FSDN |
| Eikon for Office Field | TR.STDebtNet |
| Eikon for Office Label | Short Term Debt, Net |
| Units | Millions |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |

Data Type Cash Flow – Direct and Indirect Formats

Short Term Debt, Net [FSDN] represents the sum of Short Term Debt Issued [FSDI] and Short Term Debt Reduction [FSDR]. When a company does not delineate between the short-term debts issued and short-term debts reduction, Short Term Debt, Net [FSDN] is utilized.

Definition revised June 2003

Long Term Debt Issued

FLDI

| | |
|------------------------|---|
| COA Code | FLDI |
| Eikon for Office Field | TR.LTDDebtIssued |
| Eikon for Office Label | Long Term Debt Issued |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Long Term Debt Issued [FLDI] represents cash inflow on the issuance of long-term debt instruments in a company. Long-term debt may include long-term bank borrowings, corporate bonds, convertible bonds, etc. If long-term debt issuances and reductions are not delineated separately, the total is classified as Long Term Debt, Net [FLDN].

Long Term Debt Issued [FLDI] includes:

- Secured/unsecured loans
- Subordinated loans, senior loans/notes, bonds
- Term loans
- Long-term portion of lines of credit, if any
- Increase in long-term capital lease obligations

Definition revised June 2003

Long Term Debt Reduction

FLDR

| | |
|------------------------|--------------------------------------|
| COA Code | FLDR |
| Eikon for Office Field | TR.LTDDebtReduction |
| Eikon for Office Label | Long Term Debt Reduction |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |

Data Type Cash Flow – Direct and Indirect Formats

Long Term Debt Reduction [FLDR] represents cash outflow on the repayment of long-term debt in a company. Long-term debt obligations may be repaid upon maturity or replaced with new debt. If long-term debt issuances and reductions are not delineated separately, the total is classified as Long Term Debt, Net [FLDN].

Long Term Debt Reduction [FLDR] includes:

- Reduction of long-term capital lease obligations

Definition revised June 2003

Long Term Debt, Net

FLDN

| | |
|------------------------|---|
| COA Code | FLDN |
| Eikon for Office Field | TR.LTDDebtNet |
| Eikon for Office Label | Long Term Debt, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Long Term Debt, Net [FLDN] represents the sum of Long Term Debt Issued [FLDI] and Long Term Debt Reduction [FLDR]. When a company does not delineate between long-term debts issued and long-term reduction, Long Term Debt, Net [FLDN] is utilized.

Long Term Debt, Net [FLDN] includes:

- Secured/unsecured loans
- Subordinated loans, senior loans/notes, bonds
- Term loans
- Long-term portion of lines of credit, if any
- Long-term capital lease obligations

Definition revised June 2003

Total Debt Issued

FTDI

| | |
|------------------------|--------------------|
| COA Code | FTDI |
| Eikon for Office Field | TR.TotalDebtIssued |
| Eikon for Office Label | Total Debt Issued |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |

| | |
|-------------------|---|
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Total Debt Issued [FTDI] represents cash inflow on changes in the level of debt of a company. When a company does not delineate between short-term and long-term debt issuance, Total Debt Issued [FTDI] is utilized. If debt issuances and reductions are not delineated separately, the total is classified as Issuance (Retirement) of Debt, Net [FPRD].

Definition revised June 2003

Total Debt Reduction

FTDR

| | |
|------------------------|---|
| COA Code | FTDR |
| Eikon for Office Field | TR.TotalDebtReduction |
| Eikon for Office Label | Total Debt Reduction |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Total Debt Reduction [FTDR] represents cash outflow on changes in the level of debt in a company. When a company does not delineate between short-term and long-term debt reduction, Total Debt Reduction [FTDR] is utilized. If debt issuances and reductions are not delineated separately, the total is classified as Issuance (Retirement) of Debt, Net [FPRD].

Definition revised June 2003

Issuance (Retirement) of Debt, Net

FPRD

| | |
|------------------------|---|
| COA code | FPRD |
| Eikon for Office Field | TR.IssuanceRetirementOfDebtNet |
| Eikon for Office Label | Issuance (Retirement) of Debt, Net |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Issuance (Retirement) of Debt, Net [FPRD] represents net changes in cash flow due to the changes in the level of debt of a company, which is the sum of:

- Short Term Debt, Net [FSDN]

- Long Term Debt, Net [FLDN]
- Total Debt Issued [FTDI]
- Total Debt Reduction [FTDR]

When a company does not delineate between short-term and long-term debt issuance and retirement, Issuance (Retirement) of Debt, Net [FPRD] is utilized.

Definition revised June 2003

Cash From Financing Activities

FTLF

| | |
|------------------------|---|
| COA Code | FTLF |
| Eikon for Office Field | TR.CashFromFinancingAct |
| Eikon for Office Label | Cash from Financing Activities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Cash From Financing Activities [FTLF] represents the sum of:

- Financing Cash Flow Items [SFCF]
- Cash Dividends Paid [FCDP]
- Issuance (Retirement) of Stock, Net [FPSS]
- Issuance (Retirement) of Debt, Net [FPRD]

Definition revised June 2003

Net Change in Cash

Foreign Exchange Effects

SFEE

| | |
|------------------------|---|
| COA Code | SFEE |
| Eikon for Office Field | TR.ForeignExchangeEffects |
| Eikon for Office Label | Foreign Exchange Effects |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Foreign Exchange Effects [SFEE] represents the increase/decrease in cash and cash equivalents due to changes in exchange rates.

Definition revised June 2003

Net Change in Cash

SNCC

| | |
|------------------------|---|
| COA Code | SNCC |
| Eikon for Office Field | TR.NetChangeInCash |
| Eikon for Office Label | Net Change in Cash |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Net Change in Cash [SNCC] represents the sum of:

- Cash From Operating Activities [OTLO]
- Cash From Investing Activities [ITLI]
- Cash From Financing Activities [FTLF]
- Foreign Exchange Effects [SFEE]

Definition revised June 2003

Net Cash – Beginning Balance**SNCB**

| | |
|------------------------|---|
| COA Code | SNCB |
| Eikon for Office Field | TR.NetCashBeginningBalance |
| Eikon for Office Label | Net Cash - Beginning Balance |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Net Cash – Beginning Balance [SNCB] represents the beginning balance of cash and cash equivalents, as defined by a company. This is the ending balance of cash and cash equivalents of the previous fiscal period, with exceptions for certain cases when there are changes in the scope of businesses consolidated. The only situation in which this would vary is the restatement of the cash flow for the previous fiscal period.

Definition revised June 2003

Net Cash – Ending Balance**SNCE**

| | |
|------------------------|---|
| COA Code | SNCE |
| Eikon for Office Field | TR.NetCashEndingBalance |
| Eikon for Office Label | Net Cash - Ending Balance |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Net Cash – Ending Balance [SNCE] represents the sum of Net Change in Cash [SNCC] and Net Cash – Beginning Balance [SNCE]. This value is the ending balance of cash and cash equivalents of the current fiscal period, with exceptions in certain cases where there are changes in the scope of businesses consolidated.

Definition revised June 2003

Cash Flow Statement – Supplemental Items

Depreciation – Supplemental

SDEP

| | |
|------------------------|---|
| COA Code | SDEP |
| Eikon for Office Field | TR.DepreciationCFStmt |
| Eikon for Office Label | Depreciation |
| Units | Millions |
| Polarity | Negative (in the direct cash flow format) |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct Format |

Depreciation – Supplemental [SDEP] represents total non-cash depreciation expenses.

Depreciation – Supplemental [SDEP] is utilized when a company organizes the operating section of its cash flow statement using the Direct Method. When a company does not delineate between amortization of intangibles/acquisition costs from depreciation of tangible fixed assets, Depreciation – Supplemental [SDEP] is utilized. When the Indirect Method is utilized, and the company delineates amortization and depreciation separately, the amortization is classified as Amortization of Intangibles [OAMI]. Historically, Amortization of Acquisition Costs [OAMA] was also utilized.

Definition revised June 2003

Cash Interest Paid, Supplemental

SCIP

| | |
|------------------------|---|
| COA Code | SCIP |
| Eikon for Office Field | TR.CashInterestPaid |
| Eikon for Office Label | Cash Interest Paid, Supplemental |
| Units | Millions |
| Polarity | Negative (in the indirect cash flow format) |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Cash Interest Paid, Supplemental [SCIP] represents interest paid in cash during the period.

Cash Interest Paid, Supplemental [SCIP] is utilized when a company organizes the operating section of its cash flow statement using the Indirect Method.

Definition revised June 2003

Cash Taxes Paid, Supplemental**SCTP**

| | |
|------------------------|---|
| COA Code | SCTP |
| Eikon for Office Field | TR.CashTaxesPaid |
| Eikon for Office Label | Cash Taxes Paid |
| Units | Millions |
| Polarity | Negative (in the indirect cash flow format) |
| Annual History | Since 1983 |
| Quarterly History | Since 1989 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Indirect Format |

Cash Taxes Paid, Supplemental [SCTP] represents taxes paid in cash, net of tax refunds received, as reported by the company.

Cash Taxes Paid, Supplemental [SCTP] is reported net of tax refunds received, even when the refunds are reported separately by the company. This is to show the actual cash actually paid out by the company to the tax authorities during the period. Tax refunds received can often be used to offset tax payments.

Cash taxes Paid, Supplemental [SCTP] is utilized when the Direct Method is employed for the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Taxes Paid [SCTP] and compiled in the supplemental section of the cash flow statement.

Cash Taxes Paid, Supplemental [SCTP] excludes:

- Sales taxes/VAT paid (classified as Cash Payments [OCPD])

Definition revised November 2008

Reported Cash from Operating Activities**VTLO**

| | |
|------------------------|---|
| COA Code | VTLO |
| Eikon for Office Field | TR.ReportedCashFromOperatingActivities |
| Eikon for Office Label | Reported Cash from Operating Activities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Reported Cash from Operating Activities 営業活動によるキャッシュフロー [VTLO] represents the company's as reported value for total cash received from operating activities within their financial report.

This value may not be the same as the Cash from Operating Activities [OTLO] calculated by Thomson Reuters as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Cash from Investing Activities**VTLI**

| | |
|------------------------|---|
| COA Code | VTLI |
| Eikon for Office Field | TR.ReportedCashFromInvestingActivities |
| Eikon for Office Label | Reported Cash from Investing Activities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Reported Cash from Investing Activities 投資活動によるキャッシュフロー [VTLI] represents the company's as reported value for total cash received from investing activities within their financial report.

This value may not be the same as the Cash from Investing Activities [ITLI] calculated by Thomson Reuters as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Cash from Financing Activities**VTLF**

| | |
|------------------------|---|
| COA Code | VTLF |
| Eikon for Office Field | TR.ReportedCashFromFinancingActivities |
| Eikon for Office Label | Reported Cash from Financing Activities |
| Units | Millions |
| Polarity | Positive |
| Annual History | Since 2004 |
| Quarterly History | Since 2007 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow – Direct and Indirect Formats |

Reported Cash from Financing Activities 財務活動によるキャッシュフロー [VTLF] represents the company's as reported value for total cash received from financing activities within their financial report.

This value may not be the same as the Cash from Financing Activities [FTLF] calculated by Thomson Reuters as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Definitions: Business and Geographic Segments

Segments – Income Statement Data

| External Revenue | | REXR |
|-------------------------|---|-------------|
| COA Code | REXR | |
| Eikon for Office Field | TR.BGS.BusExternalRevenue / TR.BGS.GeoExternalRevenue | |
| Eikon for Office Label | Business External Revenue / Geographic External Revenue | |
| Units | Period Header Unit | |
| Polarity | Positive | |
| Annual History | Since 1998 | |
| Quarterly History | Since 1998 | |
| COA Type | Industrial, Insurance, Utility | |
| Data Type | Income (Segment Data) | |

External Revenue [REXR] represents revenues acquired from external customers.

Revenue acquisition activities performed by companies with multiple segments may include revenues generated from segment-to-segment sales within the company. Companies may disclose these "intersegment sales" in one of two presentations:

- They may present one value per segment consisting of both total external sales and intersegment sales, and then provide a one-line reconciliation item for all segments, which would be classified as [A1] Inter-company Eliminations.
- Alternatively, companies may report their segment sales to outside customers only, and separately disclose their intersegment sales on a segment-by segment basis, which would be coded as [RINR] Intersegment Revenue.

Definition revised October 2006

| Intersegment Revenues | | RINR |
|------------------------------|---|-------------|
| COA code | RINR | |
| Eikon for Office Field | TR.BGS.BusIntersegmentRevenue / TR.BGS.GeoIntersegmentRevenue | |
| Eikon for Office Label | Business Intersegment Revenue / Geographic Intersegment Revenue | |
| Units | Period Header Unit | |
| Polarity | Positive | |
| Annual History | Since 1998 | |
| Quarterly History | Since 1998 | |
| COA Type | Industrial, Insurance, Utility | |
| Data Type | Income (Segment Data) | |

Intersegment Revenues [RINR] consists of sales activities between segments.

Intersegment sales are eventually reconciled by an intersegment elimination line against [RNTS] Net Sales of the income statement.

Definition revised October 2006

Interest Income, Bank

RIIB

| | |
|------------------------|---|
| COA code | RIIB |
| Eikon for Office Field | TR.BGS.BusInterestIncomeBank / TR.BGS.GeoInterestIncomeBank |
| Eikon for Office Label | Business Interest Income, Bank / Geographic Interest Income, Bank |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income (Segment Data) |

Interest Income, Bank [RIIB] is an equivalent of the Interest Income, Bank [SIIB] COA code found in the income statement for banks.

This item represents the total interest income from all of the bank's operating activities as reported by the company in its Business and Geographical Segments report.

Definition revised April 2008

Premiums Earned

RPRE

| | |
|------------------------|---|
| COA code | RPRE |
| Eikon for Office Field | TR.BGS.BusNetPremiumsEarned / TR.BGS.GeoNetPremiumsEarned |
| Eikon for Office Label | Business Premiums Earned / Geographic Premiums Earned |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Insurance |
| Data Type | Income (Segment Data) |

Premiums Earned [RPRE], is an equivalent of the Total Premiums Earned [SPRE] COA code found in the income statement for insurance companies.

It represents the as-reported total insurance-related premiums earned by the company according to its business and/or geographical segments.

Total Premiums Earned [SPRE] in the income statement is the sum of:

- Net Premiums Earned [RPRE]

- Other Insurance Revenue [ROIR]

Definition revised April 2008

Net Investment Income

RNII

| | |
|------------------------|---|
| COA code | RNII |
| Eikon for Office Field | TR.BGS.BusNetInvestmentIncome / TR.BGS.GeoNetInvestmentIncome |
| Eikon for Office Label | Business Net Investment Income / Geographic Net Investment Income |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Insurance |
| Data Type | Income (Segment Data) |

Net Investment Income [RNII] is an equivalent of the Net Investment Income [RNII] COA code found in the income statement for insurance companies.

Net Investment Income in BGS generally represents the as-reported total earned investment income of an insurance company, reduced by investment expenses directly related to investing activities.

However, the investment income is limited to earnings on capital such as interest income, dividend income, etc. It does not include the following if the business and/or geographical segment breakouts for these items are provided by the company:

- Realized Gains (Losses) [RRGL] on sale
- Other Revenue [RORE]

Definition revised April 2008

Realized & Unrealized Gains (Losses)

RRGL

| | |
|------------------------|--|
| COA code | RRGL |
| Eikon for Office Field | TR.BGS.BusRealizedGains / TR.BGS.GeoRealizedGains |
| Eikon for Office Label | Business Realized and Unrealized Gains (Losses) / Geographic Realized and Unrealized Gains (Losses) |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Insurance |
| Data Type | Income (Segment Data) |

Realized & Unrealized Gains (Losses) [RRGL] is an equivalent of the Realized & Unrealized Gains (Losses) [RRGL] COA code found in the income statement for insurance companies.

This item includes not only realized gains (losses) on investments, but also unrealized gains (losses) on trading securities if the unrealized gains (losses) are not reported separately by the company.

Realized & Unrealized Gains (Losses) [RRGL] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

| Other Revenue | | RORE |
|------------------------|---|-------------|
| COA code | RORE | |
| Eikon for Office Field | TR.BGS.BusOtherRevenue / TR.BGS.GeoOtherRevenue | |
| Eikon for Office Label | Business Other Revenue / Geographic Other Revenue | |
| Units | Period Header Unit | |
| Polarity | Positive | |
| Annual History | Since 1998 | |
| Quarterly History | Since 1998 | |
| COA Type | Industrial | |
| Data Type | Income (Segment Data) | |

Other Revenue [RORE] is an equivalent of the Other Revenue [RORE] COA code found in the income statement.

This item represents revenue that is not otherwise classified from the main operating activities of a company.

Other Revenue [RORE] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

| Total Revenue | | RTLR |
|------------------------|---|-------------|
| COA code | RTLR | |
| Eikon for Office Field | TR.BGS.BusTotalRevenue / TR.BGS.GeoTotalRevenue | |
| Eikon for Office Label | Business Total Revenues / Geographic Total Revenues | |
| Units | Period Header Unit | |
| Polarity | Positive | |
| Annual History | Since 1998 | |
| Quarterly History | Since 1998 | |
| COA Type | Industrial, Insurance, Utility | |
| Data Type | Income (Segment Data) | |

Total Revenue [RTLR] is an equivalent of the Total Revenue [RTLR] COA code found in the income statement.

This item represents the total revenue from all of a company's operating activities as reported by the company in its Business and Geographical Segments report. The net sales equivalents from all industries aggregated into Total Revenue [RTLR] in the BGS are as follows:

- External Revenue [REXR] – Applicable to industrial, insurance and utility companies
- Intersegment Revenue [RINR] – Applicable to industrial, insurance and utility companies
- Interest Income, Bank [RIIB] – Applicable to banks
- Premiums Earned [RPRE] – Applicable to insurance companies
- Net Investment Income [RNII] – Applicable to insurance companies
- Realized Gains (Losses) [RRGL] – Applicable to insurance companies
- Other Revenue, Total [RORE] – Applicable to industrial, insurance and utility companies

Definition revised April 2008

| Cost of Revenue | | ECOR |
|------------------------|---|-------------|
| COA Code | ECOR | |
| Eikon for Office Field | TR.BGS.BusCostofRevenue / TR.BGS.GeoCostofRevenue | |
| Eikon for Office Label | Business Cost of Revenue / Geographic Cost of Revenue | |
| Units | Period Header Unit | |
| Polarity | Negative | |
| Annual History | Since 1998 | |
| Quarterly History | Since 1998 | |
| COA Type | Industrial, Utility | |
| Data Type | Expense (Segment Data) | |

Cost of Revenue [ECOR] is an equivalent of the Cost of Revenue, Total [SCOR] COA code found in the income statement.

This item includes all costs that can be directly attributable to the goods and services produced/purchased and sold.

Cost of Revenue [ECOR] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

| Gross Profit | | GRP |
|------------------------|---|------------|
| COA code | GRP | |
| Eikon for Office Field | TR.BGS.BusGrossProfit / TR.BGS.GeoGrossProfit | |
| Eikon for Office Label | Business Gross Profit / Geographic Gross Profit | |
| Units | Period Header Unit | |
| Polarity | Positive | |
| Annual History | Since 1998 | |
| Quarterly History | Since 1998 | |
| COA Type | Industrial, Insurance, Utility | |
| Data Type | Income/Loss (Segment Data) | |

Gross Profit [GRP] represents the gross profit amount as reported by the company.

Although gross profit is generally defined as total revenue reduced by variable operating costs, minor variations are observed within each industry and/or country.

In contrast to the income statement where Gross Profit [SGRP] is calculated, Gross Profit [GRP] in BGS is as defined and/or reported by the company.

Definition revised April 2008

Gross Margin

GROSM

| | |
|------------------------|---|
| COA code | GROSM |
| Eikon for Office Field | TR.BGS.BusGrossMarginPct / TR.BGS.GeoGrossMarginPct |
| Eikon for Office Label | Business Gross Margin (%) / Geographic Gross Margin (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Ratio (Segment Data) |

Gross Margin [GROSM] is an equivalent of the Gross Margin [SGPP] COA code found in the income statement.

Gross Margin [GROSM] in BGS is obtained using Gross Profit [GRP] divided by Total Revenues [RTLR].

This item is not available if either Gross Profit [SGRP] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Definition revised April 2008

Interest Expense, Bank

EIEB

| | |
|------------------------|---|
| COA code | EIEB |
| Eikon for Office Field | TR.BGS.BusInterestExpnBank / TR.BGS.GeoInterestExpnBank |
| Eikon for Office Label | Business Interest Expense, Bank / Geographic Interest Expense, Bank |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense (Segment Data) |

Interest Expense, Bank [EIEB] is an equivalent to the Total Interest Expense [STIE] COA code found in the income statement of banks.

This item represents the total interest expense from all of the bank's operating activities as reported by the company in its Business and Geographical Segments report.

Definition revised April 2008.

Loan Loss Provision ELLP

| | |
|------------------------|---|
| COA code | ELLP |
| Eikon for Office Field | TR.BGS.BusLoanLossProvision / TR.BGS.GeoLoanLossProvision |
| Eikon for Office Label | Business Loan Loss Provision / Geographic Loan Loss Provision |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense (Segment Data) |

Loan Loss Provision [ELLP] is an equivalent of the Loan Loss Provision [ELLP] COA code found in the income statement.

This item represents the business and/or geographical segmental breakouts of the provisions established for possible defaults by customers on loan, as reported by the bank. The provision may be net of recoveries of loans written-off.

Definition revised April 2008

Net Interest Income, Bank ENII

| | |
|------------------------|---|
| COA code | ENII |
| Eikon for Office Field | TR.BGS.BusNetInterestIncome / TR.BGS.GeoNetInterestIncome |
| Eikon for Office Label | Business Net Interest Income, Bank / Geographic Net Interest Income, Bank |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income/Loss (Segment Data) |

Net Interest Income, Bank [ENII] is an equivalent of the Net Interest Income [ENII] COA code found in the income statement.

This item indicates the interest margins for financial institutions engaged in the lending and borrowing businesses, and is computed before consideration of Loan Loss Provision [ELLP].

Net Interest Income, Bank [ENII] in BGS is as-reported by the company, which may include the breakouts of expenses and intersegment eliminations.

However, Net Interest Income, Bank [ENII] in the income statement is calculated and represents Interest Income, Bank [SIIB], reduced by Total Interest Expense [STIE] for banks.

Definition revised April 2008

Research and Development**ERAD**

| | |
|------------------------|---|
| COA code | ERAD |
| Eikon for Office Field | TR.BGS.BusResearchAndDevelopment / TR.BGS.GeoResearchAndDevelopment |
| Eikon for Office Label | Business Research & Development / Geographic Research & Development |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Utility |
| Data Type | Expense (Segment Data) |

Research & Development [ERAD] is an equivalent of the Research & Development [VRAD] COA code, found in the supplemental information section of the income statement.

This item represents the expenses for research and development of new products and services incurred by a company in order to obtain a competitive advantage.

Research & Development [ERAD] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Losses, Benefits and Adjustments**ELBA**

| | |
|------------------------|---|
| COA code | ELBA |
| Eikon for Office Field | TR.BGS.BusLossesBenefitsandAdjustments / TR.BGS.GeoLossesBenefitsandAdjustments |
| Eikon for Office Label | Business Losses, Benefits and Adjustments / Geographic Losses, Benefits and Adjustments |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Insurance |
| Data Type | Expense (Segment Data) |

Losses, Benefits, and Adjustments [ELBA] is an equivalent of the Losses, Benefits, and Adjustments, Total [SLBA] COA code found in the income statement.

This item represents losses paid to policyholders, loss adjustment expenses, and benefits to life policyholders as expenses to insurance policies.

Losses, Benefits, and Adjustments [ELBA] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Losses, Benefits, and Adjustments, Total [SLBA] in the income statement is calculated and represents the sum of:

- Losses, Benefits, and Adjustments [ELBA]
- Underwriting & Commissions [EUAC]

Definition revised April 2008

Amortization of Policy Acquisition Costs

EPAC

| | |
|------------------------|--|
| COA code | EPAC |
| Eikon for Office Field | TR.BGS.BusAmortizationofPolicyAcquisitionCosts / TR.BGS.GeoAmortizationofPolicyAcquisitionCosts |
| Eikon for Office Label | Business Amortization of Policy Acquisition Costs / Geographic Amortization of Policy Acquisition Costs |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Insurance |
| Data Type | Expense (Segment Data) |

Amortization of Policy Acquisition Costs [EPAC] is an equivalent of the Amortization of Policy Acquisition Costs [EPAC] COA code found in the income statement.

This item represents policy acquisition costs that are capitalized and amortized over the contractual period of the underlying policy.

Amortization of Policy Acquisition Costs [EPAC] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Unusual Income/Expenses

EUIE

| | |
|------------------------|---|
| COA code | EUIE |
| Eikon for Office Field | TR.BGS.BusOtherUnusualExpense / TR.BGS.GeoOtherUnusualExpense |
| Eikon for Office Label | Business Unusual Income/Expense / Geographic Unusual Income/Expense |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense (Segment Data) |

Unusual Income/Expenses [EUIE] is an equivalent to the Unusual Expense (Income) [SUIE] COA code found in the income statement.

In contrast to the positive figure for expenses/losses in both the Unusual Expense (Income) [SUIE] and Other Unusual Expense (Income) [EUIE] COA codes in the income statement, the gains/income are expressed as a positive figure for Unusual Income/Expense [EUIE] reported in BGS.

Definition revised October 2006

Earnings before Interest, Taxes, Depreciation and Amortization EBITDA

| | |
|------------------------|--|
| COA code | EBITDA |
| Eikon for Office Field | TR.BGS.BusEarningsBeforeInterestTaxDeprAndAmortEbitda / TR.BGS.GeoEarningsBeforeInterestTaxDeprAndAmortEbitda |
| Eikon for Office Label | Business Earnings Before Interest, Tax, Depr. & Amort. (EBITDA) / Geographic Earnings Before Interest, Tax, Depr. & Amort. (EBITDA) |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Loss (Segment Data) |

Earnings before Interest, Taxes, Depreciation and Amortization [EBITDA] is a financial measure used in the approximation of operating cash flow by the investment community and its computation method may vary between analysts.

In contrast to the strict definition found in the Ratio and Analytics files of Thomson Reuters, EBITDA in BGS is as defined and/or reported by the company.

Definition revised October 2006

EBITDA Margin EBDAM

| | |
|------------------------|---|
| COA code | EBDAM |
| Eikon for Office Field | TR.BGS.BusEbitdaMarginPct / TR.BGS.GeoEbitdaMarginPct |
| Eikon for Office Label | Business EBITDA Margin (%) / Geographic EBITDA Margin (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Ratio (Segment Data) |

EBITDA Margin [EBDAM] represents Earnings before Interest, Taxes, Depreciation and Amortization as a percentage of Total Revenues. It is a measure of profitability of the company.

EBITDA Margin [EBDAM] is obtained using Earnings before Interest, Taxes, Depreciation and Amortization [EBITDA] divided by Total Revenues [RTL].

This item is not available if either Earnings before Interest, Taxes, Depreciation and Amortization [EBITDA] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Definition revised April 2008

Depreciation/Amortization

EDEP

| | |
|------------------------|---|
| COA code | EDEP |
| Eikon for Office Field | TR.BGS.BusDepreciation / TR.BGS.GeoDepreciation |
| Eikon for Office Label | Business Depreciation/Amortization / Geographic Depreciation/Amortization |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense (Segment Data) |

Depreciation/Amortization [EDEP] is an equivalent of the Deprecation [VDEP] and Amortization [VAMI] Supplemental COA codes found in the supplemental information section of the income statement.

As each code in the BGS can only be used once, in contrast to the income statement where each code can be used multiple times, this item is taken to represent the sum of depreciation and amortization in a single line, if both depreciation and amortization are reported separately by the company.

Depreciation/Amortization [EDEP] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the expenses and intersegment eliminations.

It generally includes amortization of intangible fixed assets, as well as depreciation of tangible fixed assets.

Amortization of acquisition costs or goodwill may also be included.

Definition revised November 2012

Total Operating Expenses

ETOE

| | |
|------------------------|---|
| COA code | ETOE |
| Eikon for Office Field | TR.BGS.BusTotalOperatingExpense / TR.BGS.GeoTotalOperatingExpense |
| Eikon for Office Label | Business Total Operating Expenses / Geographic Total Operating Expenses |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Expense (Segment Data) |

Total Operating Expense [ETOE] is an equivalent of the Total Operating Expense [ETOE] COA code found in the income statement.

Total Operating Expense [ETOE] in BGS is as reported by the company, which may include the breakouts of expenses and intersegment eliminations.

However, Total Operating Expense [ETOE] in the income statement may be a summation of all the Total Operating Expense codes in a multi-step format income statement, or used as a replacement for "total expenses" which consists of all expenses to compute income before taxes under the single step format income statement.

Definition revised April 2008

Operating Income/Loss

OPIL

| | |
|------------------------|---|
| COA code | OPIL |
| Eikon for Office Field | TR.BGS.BusOperatingIncomeLoss / TR.BGS.GeoOperatingIncomeLoss |
| Eikon for Office Label | Business Operating Income/Loss / Geographic Operating Income/Loss |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income (Segment Data) |

Operating Income/Loss [OPIL] is an equivalent to the Operating Income [SOPI] COA code found in the income statement. However, there may be inconsistencies between the two codes.

Operating Income [SOPI] is computed using the Total Revenue [RTLR] and Total Operating Expenses [ETOE] found on the income statement.

Operating Income/Loss [OPIL] is as reported by the company, so there may be discrepancies in reported values between companies in different countries.

Definition revised October 2006

Operating Margin

OPERM

| | |
|------------------------|---|
| COA code | OPERM |
| Eikon for Office Field | TR.BGS.BusOperatingMarginPct / TR.BGS.GeoOperatingMarginPct |
| Eikon for Office Label | Business Operating Margin (%) / Geographic Operating Margin (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Ratio (Segment Data) |

Operating Margin [OPERM] is an equivalent of the Operating Margin [SOPP] COA code found in the income statement. It is a measure of a company's operational profitability.

Operating Margin [OPERM] in BGS is calculated using Operating Income/Loss [OPIL] divided by Total Revenues [RTLR]. This item is not available if either Operating Income/Loss [OPIL] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Operating Margin [SOPP] in the income statement represents Operating Income [SOPI] divided by Total Revenue [RTLR].

Definition revised April 2008

Earnings Before Interest and Taxes EBIT

| | |
|------------------------|--|
| COA code | EBIT |
| Eikon for Office Field | TR.BGS.BusEarningsBeforeInterestandTaxesEbit / TR.BGS.GeoEarningsBeforeInterestandTaxesEbit |
| Eikon for Office Label | Business Earnings Before Interest and Taxes (EBIT) / Geographic Earnings Before Interest and Taxes (EBIT) |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Loss (Segment Data) |

Earnings Before Interest and Taxes [EBIT] is considered an indicative data item for financial analysis and is computed and/or provided by the reporting company.

Definition Revised October 2006

EBIT Margin EBITM

| | |
|------------------------|---|
| COA code | EBITM |
| Eikon for Office Field | TR.BGS.BusEbitMarginPct / TR.BGS.GeoEbitMarginPct |
| Eikon for Office Label | Business EBIT Margin (%) / Geographic EBIT Margin (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Ratio (Segment Data) |

EBIT Margin [EBITM] represents Earnings before Interest and Taxes, as a percentage of Total Revenues. It is a measure of profitability of the company.

This item is calculated using Earnings before Interest and Taxes [EBIT] divided by Total Revenues [RTLR].

This item is not available if either Earnings before Interest and Taxes [EBIT] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Definition revised April 2008

Interest/Investment Income**NIIN**

| | |
|------------------------|---|
| COA code | NIIN |
| Eikon for Office Field | TR.BGS.BusInterestIncomeNonOperating / TR.BGS.GeoInterestIncomeNonOperating |
| Eikon for Office Label | Business Interest/Investment Income / Geographic Interest/Investment Income |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income (Segment Data) |

Interest/Investment Income [NIIN] is an equivalent of the Interest/Investment Income, Non-Operating [SIIN] and Interest/Investment Income, Operating [SIIO] COA codes found in the income statement.

As each code in the BGS can only be used once, in contrast to the income statement where each code can be used multiple times, this item is taken to represent the summation of interest and investment income, if both interest and investment income are reported separately by the company.

Interest/Investment Income [NIIN] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Interest Expense**EIEX**

| | |
|------------------------|---|
| COA code | EIEX |
| Eikon for Office Field | TR.BGS.BusInterestExpenseOperating / TR.BGS.GeoInterestExpenseOperating |
| Eikon for Office Label | Business Interest Expense / Geographic Interest Expense |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Utility, Insurance |
| Data Type | Expense (Segment Data) |

Interest Expense [EIEX] is an equivalent of the Interest Expense [VIEX] COA code found in the supplemental information section of the income statement.

Interest Expense [EIEX] in BGS is as-reported by the company, and may include interest expense in the operating and non-operating section. This item also shows business and/or geographical breakouts of the item and intersegment eliminations.

Interest Expense [EIEX] excludes:

- Interest expense that is reduced by interest income (classified as Interest Income (Expense), Net [NINN])

Definition revised April 2008

Interest Income (Expense), Net**NINN**

| | |
|------------------------|--|
| COA code | NINN |
| Eikon for Office Field | TR.BGS.BusInterestIncomeNetNonOperating / TR.BGS.GeoInterestIncomeNetNonOperating |
| Eikon for Office Label | Business Interest Income (Expense), Net / Geographic Interest Income (Expense), Net |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Insurance, Utility |
| Data Type | Income/Expense (Segment Data) |

Interest Income (Expense), Net [NINN] is an equivalent of the Interest Income (Expense), Net Non-Operating [NINN] and Interest Expense (Income) - Net Operating [EINN] COA codes found in the income statement.

This item is used when the company reports the net of interest expense and interest/investment income.

Interest Income (Expense), Net [NINN] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Non-Interest Expense, Bank**NTNE**

| | |
|------------------------|---|
| COA code | NTNE |
| Eikon for Office Field | TR.BGS.BusNonInterestExpnBank / TR.BGS.GeoNonInterestExpnBank |
| Eikon for Office Label | Business Non-Interest Expense, Bank / Geographic Non-Interest Expense, Bank |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Expense (Segment Data) |

Non-Interest Expense, Bank [NTNE] may be an equivalent of the Non-Interest Expense [SNIE] COA code found in the income statement. However, it may be limited to non-interest "operating" expenses as reported, which may include the equivalents of the following items:

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]

- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Other Expense [NOEX]

Definition revised October 2006

Non-Interest Income, Bank

NTNI

| | |
|------------------------|---|
| COA code | NTNI |
| Eikon for Office Field | TR.BGS.BusNonInterestIncomeBank / TR.BGS.GeoNonInterestIncomeBank |
| Eikon for Office Label | Business Non-Interest Income, Bank / Geographic Non-Interest Income, Bank |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Income (Segment Data) |

Non-Interest Income, Bank [NTNI] may be an equivalent of the Non-Interest Income [SNII] COA code found in the income statement.

However, it may be limited to non-interest "operating" income, as reported, which may include the equivalents of the following items:

- Fees & Commissions from Operations [NFAC]
- Comm./Fees from Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]
- Real Estate Operation Gain [NREG]
- Dealer Trading Account Profit [NDTA]
- Investment Securities Gains [NSGL]
- Foreign Currency Gains [NFCI]
- Unrealized Gains [NUGG]
- Other Revenue [NORU]

Definition revised October 2006

Income Before Tax

EIBT

| | |
|------------------------|---|
| COA code | EIBT |
| Eikon for Office Field | TR.BGS.BusNetIncomeBeforeTaxes / TR.BGS.GeoNetIncomeBeforeTaxes |
| Eikon for Office Label | Business Income Before Tax / Geographic Income Before Tax |

| | |
|-------------------|--------------------------------------|
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income (Segment Data) |

Income Before Tax [EIBT] is an equivalent of the Income Before Tax [EIBT] COA code found in the income statement.

Income Before Tax [EIBT] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Income Before Tax [EIBT] in the income statement represents the sum of Operating Income [SOPI] and the following items for industrial, insurance and utility companies:

- Interest Income (Expense), Net [NINN]
- Gain (Loss) on Sale of Assets [NGLA]
- Allowance for Funds Used During Construction [NAFC] – Utility only
- Other, Net [SONT]

For banks, Net Interest Income After Loan Loss Provision [SIAP] is adjusted by the following items:

- Non-Interest Income, Bank [SNII]
- Non-Interest Expense, Bank [SNIE]

Definition revised April 2008

Pretax Margin

PRTXM

| | |
|------------------------|---|
| COA code | PRTXM |
| Eikon for Office Field | TR.BGS.BusPreTaxMarginPct / TR.BGS.GeoPreTaxMarginPct |
| Eikon for Office Label | Business Pre-Tax Margin (%) / Geographic Pre-Tax Margin (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio (Segment Data) |

Pretax Margin [PRTXM] is an equivalent of the Pretax Margin [SPTM] COA code found in the income statement.

This item is calculated using Income Before Tax [EIBT] divided by Total Revenues [RTLRL]. This item is not available if either Income Before Tax [EIBT] or Total Revenues [RTLRL] is missing or if Total Revenues [RTLRL] is negative.

Pretax Margin [SPTM] in the income statement represents Income Before Tax [EIBT] divided by Total Revenue [RTLRL].

Definition revised April 2008

Income Tax**TTAX**

| | |
|------------------------|---|
| COA code | TTAX |
| Eikon for Office Field | TR.BGS.BusProvisionForIncomeTaxes / TR.BGS.GeoProvisionForIncomeTaxes |
| Eikon for Office Label | Business Income Tax / Geographic Income Tax |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Expense (Segment Data) |

Income Tax [TTAX] is an equivalent of the Income Tax – Total [TTAX] COA code found in the income statement.

This item includes all taxes on the basis of profits that may be owed to federal, state and/or foreign government. These taxes do not include regressive taxes, such as sales taxes or excise taxes to state and federal government.

Income Tax [TTAX] in BGS is as-reported by the company, which may include the breakouts of expenses and intersegment eliminations.

Definition revised April 2008

Income After Tax**TIAT**

| | |
|------------------------|---|
| COA code | TIAT |
| Eikon for Office Field | TR.BGS.BusNetIncomeAfterTaxes / TR.BGS.GeoNetIncomeAfterTaxes |
| Eikon for Office Label | Business Income After Tax / Geographic Income After Tax |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income (Segment Data) |

Income After Tax [TIAT] is an equivalent of the Income After Tax [TIAT] COA code found in the income statement.

In contrast to calculated Income After Tax in the income statement, Income After Tax [TIAT] in BGS is as-reported by the company, which may include the breakouts of expenses and intersegment eliminations.

Income After Tax [TIAT] in the income statement represents the sum of Income Tax – Total [TTAX] and Income Before Tax [EIBT].

Definition revised April 2008

Net Profit Margin - %**NTPRM**

| | |
|------------------------|---|
| COA code | NTPRM |
| Eikon for Office Field | TR.BGS.BusNetProfitMarginPct / TR.BGS.GeoNetProfitMarginPct |
| Eikon for Office Label | Business Net Profit Margin (%) / Geographic Net Profit Margin (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio (Segment Data) |

Net Profit Margin- % [NTPRM] is an equivalent of the Net Profit Margin [SNPM] COA code found in the income statement.

This item is calculated using Income After Tax [TIAT] divided by Total Revenues [RTLR]. This item is not available if either using Income After Tax [TIAT] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Net Profit Margin- % [SNPM] in the income statement represents Income Available to Common Excluding Extraordinary Items [CIAC] divided by Total Revenue [RTLR].

Definition revised April 2008

Equity in Affiliates**CEIA**

| | |
|------------------------|---|
| COA code | CEIA |
| Eikon for Office Field | TR.BGS.BusEquityInAffiliates / TR.BGS.GeoEquityInAffiliates |
| Eikon for Office Label | Business Equity in Affiliates / Geographic Equity in Affiliates |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Income/Expense (Segment Data) |

Equity in Affiliates [CEIA] is an equivalent of the Equity in Affiliates [CEIA] COA code found in the income statement.

This item represents the share of earnings/losses that the company is entitled to from unconsolidated affiliated companies, but that has not been distributed as dividends.

Equity in Affiliates [CEIA] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Discontinued Operations**XIDO**

| | |
|------------------------|---|
| COA code | XIDO |
| Eikon for Office Field | TR.BGS.BusDiscontinuedOperations / TR.BGS.GeoDiscontinuedOperations |
| Eikon for Office Label | Business Discontinued Operations / Geographic Discontinued Operations |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Income/Expense (Segment Data) |

Discontinued Operations [XIDO] is an equivalent of the Discontinued Operations [XIDO] COA code found in the income statement.

This item represents the gain or loss from the sale of divisions of a business that have been sold or written off by the company. It includes not only the gain/loss on discontinued operations but also the cost of the discontinuation of a business.

Discontinued Operations [XIDO] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Extraordinary Item**XTRA**

| | |
|------------------------|---|
| COA code | XTRA |
| Eikon for Office Field | TR.BGS.BusExtraordinaryItem / TR.BGS.GeoExtraordinaryItem |
| Eikon for Office Label | Business Extraordinary Items / Geographic Extraordinary Items |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Expense (Segment Data) |

Extraordinary Item [XTRA] is an equivalent of the Extraordinary Item [XTRA] COA code found in the income statement.

This item represents events and transactions that are distinguished by their unusual nature, by the infrequency of their occurrence, and the materiality of their impact on the earnings of the company. Some examples of

Extraordinary Item [XTRA] include:

- Natural disasters
- Terrorist attacks

Extraordinary Item [XTRA] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Accounting Change

XACG

| | |
|------------------------|---|
| COA code | XACG |
| Eikon for Office Field | TR.BGS.BusAccountingChange / TR.BGS.GeoAccountingChange |
| Eikon for Office Label | Business Accounting Change / Geographic Accounting Change |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Utility, Bank, Insurance |
| Data Type | Income/Expense (Segment Data) |

Accounting Change [XACG] is an equivalent of the Accounting Change [XACG] COA code found in the income statement.

Accounting Change [XACG] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Funds From Operations (REIT)

HFFO

| | |
|------------------------|---|
| COA code | HFFO |
| Eikon for Office Field | TR.BGS.BusFundsFromOperationsREIT / TR.BGS.GeoFundsFromOperationsREIT |
| Eikon for Office Label | Business Funds From Operations (REIT) / Geographic Funds From Operations (REIT) |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial |
| Data Type | Supplemental Item (Segment Data) |

Funds From Operations (REIT) [HFFO] is an equivalent of the Funds From Operations [HFFO] – REIT COA code found in the income statement.

This item represents, according to the National Association of Real Estate Investment Trusts, Inc. (NAREIT), net income computed in accordance with Generally Accepted Accounting Principles (GAAP), excluding gains (or losses) from debt restructuring and sales of property, plus depreciation and amortization, and after adjustments for unconsolidated partnerships and joint ventures.

Funds From Operations (REIT) [HFFO] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Segments – Balance Sheet Data

Total Gross Loans, Bank ATGL

| | |
|------------------------|---|
| COA code | ATGL |
| Eikon for Office Field | TR.BGS.BusTotalGrossLoans / TR.BGS.GeoTotalGrossLoans |
| Eikon for Office Label | Business Total Gross Loans, Bank / Geographic Total Gross Loans, Bank |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Asset (Segment Data) |

Total Gross Loans, Bank [ATGL] is an equivalent of the Total Gross Loans [ATGL] COA code found in the balance sheet.

This item represents the nominal value of loans to customers. Total Gross Loans, Bank [ATGL] in the Business and Geographic Segment report is as reported by the company, and may include intersegment eliminations. It is commonly delineated in the following categories:

- by customers (consumer or industrial)
- by business functions
- by geographical locations

Total Gross Loans [ATGL] excludes:

- Net Loans, classified as Net Loans, Bank [ANTL]

Definition revised April 2008

Net Loans, Bank ANTL

| | |
|------------------------|---|
| COA code | ANTL |
| Eikon for Office Field | TR.BGS.BusNetLoans / TR.BGS.GeoNetLoans |
| Eikon for Office Label | Business Net Loans, Bank / Geographic Net Loans, Bank |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Asset (Segment Data) |

Net Loans, Bank [ANTL] is an equivalent of the Net Loans [ANTL] COA code found in the balance sheet.

This line item represents total loans to customers, reduced by possible default losses and unearned interest income. In contrast to Net Loans [ANTL] in the balance sheet, Net Loans [ANTL] in the BGS is as reported by the company, and may include intersegment eliminations.

Reuters is taking Total Gross Loans [ATGL] and subtracting:

- Loan Loss Allowances [ALLA]
- Unearned Interest [AUNI]

Definition revised April 2008

Long-Term Investments

AEQI

| | |
|------------------------|--|
| COA code | AEQI |
| Eikon for Office Field | TR.BGS.BusLTInvestmentAffiliateCompanies / TR.BGS.GeoLTInvestmentAffiliateCompanies |
| Eikon for Office Label | Business Long Term Investments / Geographic Long Term Investments |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Asset (Segment Data) |

Long-Term Investments [AEQI] is an equivalent of the Long-Term Investments [SINV] COA code found in the balance sheet statement, which may consists of Long-Term Investments [AEQI] and Long-Term Investments – Other [ALTI] on the balance sheet.

Long-Term Investments [AEQI] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Deferred Policy Acquisition Costs

ADPA

| | |
|------------------------|--|
| COA code | ADPA |
| Eikon for Office Field | TR.BGS.BusDeferredPolicyAcquisitionCosts / TR.BGS.GeoDeferredPolicyAcquisitionCosts |
| Eikon for Office Label | Business Deferred Policy Acquisition Costs / Geographic Deferred Policy Acquisition Costs |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Insurance |

Data Type Asset (Segment Data)

Deferred Policy Acquisition Costs [ADPA] is an equivalent of the Deferred Policy Acquisition Costs [ADPA] COA code found in the balance sheet.

This item represents varying costs related to the acquisition of insurance contracts that are deferred and amortized over the respective policy terms.

Deferred Policy Acquisition Costs [ADPA] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Long Term Assets

SLTA

COA code SLTA

Eikon for Office Field TR.BGS.BusLTAssets / TR.BGS.GeoLTAssets

Eikon for Office Label Business Long Term Assets / Geographic Long Term Assets

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset (Segment Data)

Long Term Assets [SLTA] represents the total non-current assets reported by a company. For companies who report a differentiated balance sheet, this value may equate to the difference between Total Assets [ATOT] and Total Current Assets [ACTA].

Long Term Assets [SLTA] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Total Assets

ATOT

COA code ATOT

Eikon for Office Field TR.BGS.BusTotalAssets / TR.BGS.GeoTotalAssets

Eikon for Office Label Business Total Assets / Geographic Total Assets

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset (Segment Data)

Total Assets [ATOT] reflects a company's identifiable assets allocated to each of its segments.

In contrast to the balance sheet where Total Assets [ATOT] is calculated, Total Assets [ATOT] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Common assets that are not identifiable to any specific segment are usually expressed in a "Corporate/Other" segment and reported in [A2] Corporate Expenses/Others, this to reconcile the value to Total Assets [ATOT] of the balance sheet.

Definition revised October 2006

Operating Return on Assets - %

OPROA

| | |
|------------------------|--|
| COA code | OPROA |
| Eikon for Office Field | TR.BGS.BusOperatingReturnOnAssetsPct / TR.BGS.GeoOperatingReturnOnAssetsPct |
| Eikon for Office Label | Business Operating Return on Assets (%) / Geographic Operating Return on Assets (%) |
| Units | Percentage (%) |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Ratio (Segment Data) |

Operating Return on Assets - % [OPROA] represents a measure of the company's management effectiveness in using its assets to generate earnings.

This item is calculated using Operating Income/Loss [OPIL] divided by Total Assets [ATOT]. This item is not available if either using Operating Income/Loss [OPIL] or Total Assets [ATOT] is missing.

Definition revised April 2008

Policy Liabilities

LPLR

| | |
|------------------------|---|
| COA code | LPLR |
| Eikon for Office Field | TR.BGS.BusPolicyLiabilities / TR.BGS.GeoPolicyLiabilities |
| Eikon for Office Label | Business Policy Liabilities / Geographic Policy Liabilities |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Insurance |
| Data Type | Liability (Segment Data) |

Policy Liabilities [LPLR] is an equivalent to the Policy Liabilities [SOPL] COA code found on the balance sheet statement. This is inclusive of not only Policy Liabilities [LPLR] but also all other liabilities related to insurance policies.

Policy Liabilities [LPLR] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Deposit Liabilities

LDBT

| | |
|------------------------|---|
| COA code | LDBT |
| Eikon for Office Field | TR.BGS.BusTotalDeposits / TR.BGS.GeoTotalDeposits |
| Eikon for Office Label | Business Deposits / Geographic Deposits |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Bank |
| Data Type | Liability (Segment Data) |

Deposit Liabilities [LDBT] is an equivalent of the Total Deposits [LDBT] COA code found in the balance sheet.

When a company reports its deposits without any delineation between interest-bearing and non-interest-bearing, or if the deposits are delineated in a manner other than interest-bearing/non-interest-bearing, deposits are classified as Total Deposits [LDBT].

Deposit Liabilities [LDBT] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Total Liabilities

LTLL

| | |
|------------------------|---|
| COA code | LTLL |
| Eikon for Office Field | TR.BGS.BusTotalLiabilities / TR.BGS.GeoTotalLiabilities |
| Eikon for Office Label | Business Total Liabilities / Geographic Total Liabilities |
| Units | Period Header Unit |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Liability (Segment Data) |

Total Liabilities [LTLL] is an equivalent of the Total Liabilities [LTLL] COA code found in the balance sheet.

This item represents the sum of all the liabilities of the company.

Total Liabilities [LTLL] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Employees**METL**

| | |
|------------------------|---|
| COA code | METL |
| Eikon for Office Field | TR.BGS.BusEmployees / TR.BGS.GeoEmployees |
| Eikon for Office Label | Business Number of Employees / Geographic Number of Employees |
| Units | Actual |
| Polarity | Positive |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Supplemental Item (Segment Data) |

Employees [METL] is an equivalent of the Employees [METL] COA code found in the balance sheet.

Employees [METL] represents the number of full-time employees and full-time equivalents of part-time/temporary employees, as reported, as of the fiscal period end date.

Employees [METL] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Segments – Cash Flow Data

Capital Expenditures

ICEX

| | |
|------------------------|---|
| COA code | ICEX |
| Eikon for Office Field | TR.BGS.BusPurchaseOfFixedAssets / TR.BGS.GeoPurchaseOfFixedAssets |
| Eikon for Office Label | Business Capital Expenditures / Geographic Capital Expenditures |
| Units | Period Header Unit |
| Polarity | Negative |
| Annual History | Since 1998 |
| Quarterly History | Since 1998 |
| COA Type | Industrial, Bank, Insurance, Utility |
| Data Type | Cash Flow (Segment Data) |

Capital Expenditures [ICEX] is an equivalent of the Capital Expenditures [SCEX] COA code found on the cash flow statement. The item includes:

- Purchase of tangible assets
- Purchase of intangible assets
- Software development costs

In contrast to the negative values reported in the Capital Expenditures [SCEX] COA code on the cash flow statement, Capital Expenditures [ICEX] in BGS is expressed as a positive figure when this value reflects an expense.

Definition revised August 2015

© 2015 Thomson Reuters. All rights reserved. Republication or redistribution of Thomson Reuters content, including by framing or similar means, is prohibited without the prior written consent of Thomson Reuters. 'Thomson Reuters' and the Thomson Reuters logo are registered trademarks and trademarks of Thomson Reuters and its affiliated companies.

Date of issue: 28 August 2015

For more information, visit
thomsonreuters.com
Or contact us at
thomsonreuters.com/business_units/financial



THOMSON REUTERS