

# Premium Financials

## Xpressfeed User Guide

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# Document Overview

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## What You Will Find in This Manual

The purpose of this manual is to provide a comprehensive overview of the S&P Capital IQ Premium Financials package. This manual describes the:

- type of data included in S&P Capital IQ Premium Financials
- data structure of Premium Financials including schemas, tables, and all other components of the data
- integration of the Premium Financials package with the S&P Capital IQ Base files
- relationship of Premium Financials to other S&P Capital IQ data sets

## Who Should Read This Manual

This manual is for use by Xpressfeed Loader clients and those who download the files directly from the FTP server and write their own loading procedures.

The Xpressfeed Loader generates a database schema and structure and loads transactions as a set of fully indexed tables. The Loader automates the daily updates of transactions and, keeps your database up to date.

## Other Supporting Documentation

Other supporting documentation includes

- *S&P Capital IQ Financials Methodology* which describes the methods in which S&P Capital IQ financial data is collected, standardized, and calculated
- *S&P Capital IQ Xpressfeed Loader Guide* which outlines the features and capabilities of the Xpressfeed Loader

- *S&P Capital IQ Financials Balancing Models* which provides balancing models and all financial data items including:
  - base statement items
  - supplemental base statement items
  - industry specific items
- *S&P Capital IQ Financials Glossary* which provides definitions and calculations for all financial statement items
- *S&P Capital IQ Base Files Guide* which describes how to associate companies, symbols, securities and other base objects with the Premium Financials package as well as with all other S&P Capital IQ data sets.
- *Xpressfeed Technical Guides* – For information on how to download S&P Capital IQ data files from the FTP server or to write your own loading procedures, please refer to the appropriate guide under Technical Resources on the Support Site.

These resources may be found on the client support site at:

<http://support.standardandpoors.com>



# Executive Summary

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## **Introduction to S&P Capital IQ Data**

S&P Capital IQ provides over 120 financial and non-financial data sets to help clients enhance proprietary analytics, backtest investment theses, populate financial models, analyze portfolios, and support financial portals, CRM systems, and other integral business applications. Our clients value S&P Capital IQ data for its breadth, depth, accuracy, timeliness, and ease of integration.

## **S&P Capital IQ Premium Financials**

S&P Capital IQ's Premium Financials data provides a comprehensive backtesting database that allows you access to approximately 68,000 global companies' reporting history based on an observation date. Premium Financials allows you to extend the scope of your historical analysis and backtesting models with annual, quarterly and year-to-date data captured from preliminary source and final source updates.

Premium Financials captures all instances of a company's filings from press releases, original filings and all subsequent filings. Since this history is saved daily for all companies, true "as of" information can be captured to see what numbers were available at any point in time.

Our proprietary data collection methodology offers timely delivery of full financial statements, ratios, and trading data sourced from earnings releases. Updated financials are available on the day they are reported by North American and non-North American companies. This delivery enhancement is currently available for approximately 19,000 companies in Premium Financials (except for the Segment Financial Data and Segment Profiles Add-On packages). All financials are fully standardized using S&P Capital IQ's comprehensive collection taxonomy and methodology.

## Features

Premium Financials offers you these superior features:

- All instances of company financials including press release (preliminary), original and restated data
- All income statement, balance sheet and cash flow statement data points
- Preliminary, and final and restated data
- Annual, quarterly, year-to-date (YTD) Semi-Annual and latest twelve months (LTM) periods
- Seven industry-specific financial statement templates
- Seventeen industry-specific data sets
- Records and retains all fundamental data changes
- "As of" filing date for all instances
- Global coverage with consistent collection and calculation methodology
- Daily transactional updates

## Fundamental Data

S&P Capital IQ organizes data for the main financial statements (Income Statement/Balance Sheet/Cash Flow) along seven industry templates - Standard, Bank, Brokerage, Capital Markets, Insurance, Utility, and REIT. Each of these templates is designed along the predominant reporting patterns for companies in these industries.

## Supplemental Statement Data

Supplemental statement data is collected from financial statement notes, supplements and exhibits from financial reports such as annual and quarterly reports to shareholders, as well as 10-K and 10-Q reports filed with the SEC. This data can assist in the evaluation of companies' overall stability.

Examples of supplemental statement data include:

### Income Statement

- Advertising expense, total dividends, and operating expense
- Staff expense, and basic and diluted earnings

### Balance Sheet

- ADR ratio, goodwill, and intangibles
- Rental commitments, and common shares outstanding

### Statement of Cash Flow

- Total use of funds
- Total working capital
- Total source of funds

For more information, refer to [Data Item Examples](#).

## Premium Financials Packages

### Premium Financials Core Package

The Premium Financials Core package delivers all the S&P Capital IQ standardized financial data in the exact format it is stored and used in S&P Capital IQ. This format is a sophisticated, highly-normalized representation of all financial data reported to the SEC and in other documents. This includes all representations of a financial period including press releases, original filings and all restatements.

### Premium Financials Statement Package

The Premium Financials Statement Data package adds the **ciqFinCollectionData** and the **ciqFinCollectionTextData** tables to the Core Package. This package contains all of the numerical financial statement data items (e.g., income statement values of total revenue, cost of revenue, other expenses, net income, and earnings per share) as well as the corresponding textual descriptions.

### Add-On Packages

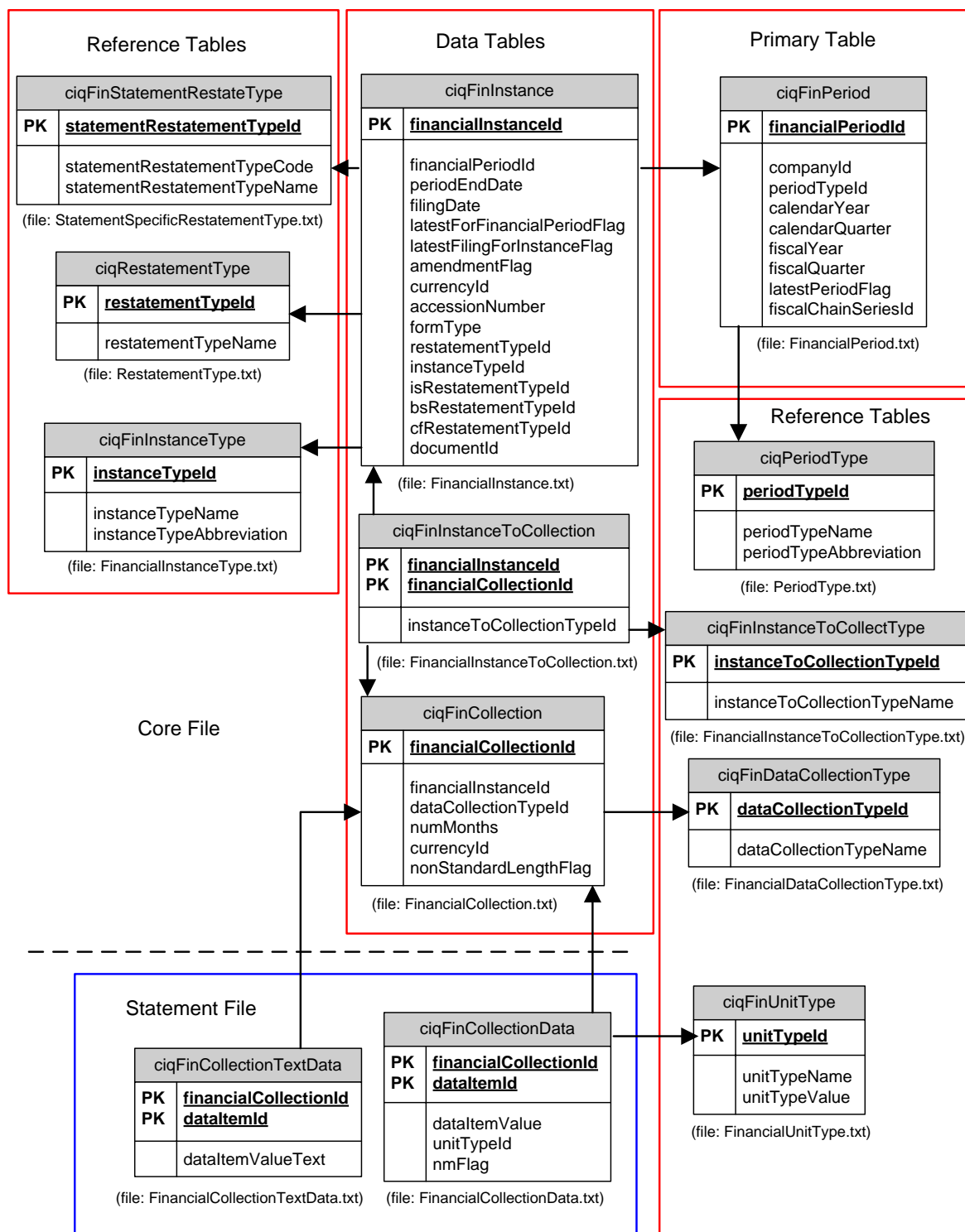
Additional financial data item packages are available with S&P Capital IQ Premium Financials Core package:

- Capital Structure
- Detail Data
- Ratio Data
- Market Data
- Market Data Plus
- Supplemental Data
- Supplemental Plus Data
- Segment Financial Data
- Segment Profiles
- Debt Capital Structure
- Equity Capital Structure
- Financial Display

For more information, refer to [Add-On Packages](#).

## Premium Financials Database Schema

All schemas reflect Xpressfeed Loader table names. The associated file name for non-Loader clients is given in parentheses beneath each table. Primary keys appear in bold font in the database tables and are designated with the abbreviation "PK".



For more information, please refer to [Table Descriptions](#).

## Linking to S&P Capital IQ Base Files

The Base Files are the required foundation for all other S&P Capital IQ data. The Base Files enable you to use all other S&P Capital IQ data by associating companies, symbols, securities and other base objects across all S&P Capital IQ data sets. At a minimum, Premium Financials must be linked to the Company file, which contains the *companyId*, the unique company identifier across all S&P Capital IQ data sets. Premium Financials may also be linked to additional Base Files (listed below) depending on your needs.

### Company File

The Company file is the foundation for all S&P Capital IQ data. The Company file contains the company name, the *companyId* (unique company identifier), the primary ticker symbol, exchange, address information, company type, and year founded. The *companyId* is used in Premium Financials and throughout all other S&P Capital IQ data to associate companies to other items of S&P Capital IQ content. In the Premium Financials database, the *companyId* is found in the **ciqFinPeriod** table.

### Data Item Master File

The Data Item Master file provides the textual description of all *dataItemIds* in Premium Financials and all other S&P Capital IQ data packages. Additional reference files within the Data Item Master file categorize content and describe characteristics of data items. In the Premium Financials database, the *dataItemId* can be found in the **ciqFinCollectionData** and the **ciqFinCollectionTextData** tables.

### Exchange Rates File

The Exchange Rates file contains a times series of exchange rates converted into USD (one record/day). The rates are calculated based on London close; historical rates begin in 1971. The Exchange Rates file:

- links the *currencyId* in the Premium Financials **ciqFinInstance** table to other S&P Capital IQ tables (e.g., **ciqExchange**, **ciqTradingItem**).
- links a date (*pricingDate*) to any time series financial data
- links to the **ciqCurrency** table in the Company file for descriptive data on the currency.

Data in the tables is in the reported currency.

### Security and Equity Security Files

The Security file identifies all trading securities of a company including equity, fixed income and debt securities; it contains both active and inactive securities, all active and inactive trading items for each security, and a flag identifying both the primary security for a company and the primary trading item for each security.

The Equity Security file is a subset of the Security file. It identifies the equity securities of a company including all common and preferred securities, and depository receipts. It contains both active and inactive securities, all active and inactive trading items for each security, and a flag identifying both the primary security for a company and the primary trading item for each security. The Equity Security file is the foundation for all other security-level data packages and provides an issue description and related security classifications.

Use the *companyId* in the **ciqFinPeriod** table to link to the **ciqSecurity** table in the Security or Equity Security files.

## Symbol/Helper Files

The S&P Capital IQ Symbol/Helper files offer multiple options for cross-referencing. These files help facilitate the linkage between the S&P Capital IQ *companyId* and a specific universal Id. The Symbol/Helper files include:

- CUSIP Enhanced History <sup>\*\*</sup>
- D&B Number <sup>#</sup>
- GVKEY History
- GVKEY IID Enhanced History <sup>\*</sup>
- ISIN Enhanced History <sup>\*</sup>
- SEDOL Enhanced History <sup>\*\*</sup>
- SEC CIK
- S&P Ratings Xpress <sup>#</sup>
- Ticker Enhanced History <sup>\*</sup>

<sup>\*</sup> The enhanced versions of the Symbol/Helper files include a Start date and an End date.

<sup>#</sup> The CUSIP, Dun & Bradstreet Number, SEDOL, and Ratings Xpress ID may require vendor licensing.

For more information on the S&P Capital IQ Base Files, please refer to the *S&P Capital IQ Base Files User Guide* on the client support site at:  
<http://support.standardandpoors.com>.

## Linking to the Financial Display Add-On

The Financial Display Add-On allows you to recreate financial statements displaying CIQ data items in the order they would appear in a typical financial presentation.

ciqFinDisplay	
<b>PK</b>	<b><u>dataItemId</u></b>
<b>PK</b>	<b><u>reportingTemplateId</u></b>
	dataCollectionTypeId lineOrder summaryDisplay detailDisplay

file: FinDisplay.txt

For more information, please see the section titled [Financial Display Add-On](#) in the Add-On Packages chapter.

## Financial Instances, Periods, and Collections

Premium Financials was designed to provide a high-quality standardized financials database that captures a true “as of” view of a company’s financial reporting. To achieve this view, S&P Capital IQ collects all instances of financial statements including press releases, original filings, and any restatements and reclassifications found in subsequent filings.

The information that follows describes the concepts of a Financial Period, Financial Instance, and a Financial Collection and their relationships.

### Period Data

The **ciqFinPeriod** table is the primary table in Premium Financials. A company’s financials are collected on a period by period basis. A Financial Period is a defined period in time. A company that reports financial statement data can, and most likely will have multiple periods.

Each Period Type for a particular period in time is considered a distinct period and is assigned its own unique identifier (*financialPeriodId*). The *financialPeriodId* identifies this company-to-reporting period relationship.

ciqFinPeriod	
PK	<u>financialPeriodId</u>
	companyId periodTypeId calendarYear calendarQuarter fiscalYear fiscalQuarter latestPeriodFlag fiscalChainSeriesId

(file: FinancialPeriod.txt)

A Financial Period can be of one of the following Period Types:

- Annual period
- Quarterly period
- Last twelve months (LTM)
- Year to date (YTD)
- Semi-Annual (SA)

ciqPeriodType	
PK	<u>periodTypeId</u>
	periodTypeName periodTypeAbbreviation

(file: PeriodType.txt)

## Instance Data

As mentioned previously, S&P Capital IQ collects all instances of a financial period including the press release filing, original filing, and any restatements and reclassifications found in subsequent filings. As a result, each Financial Period can have many Financial Instances.

Each Financial Instance for a Financial Period is considered unique and is assigned its own unique identifier (*financialInstanceId*).

ciqFinInstance	
PK	<u>financialInstanceId</u>
	financialPeriodId periodEndDate filingDate latestForFinancialPeriodFlag latestFilingForInstanceFlag amendmentFlag currencyId accessionNumber formType restatementTypeId instanceTypeId isRestatementTypeId bsRestatementTypeId cfRestatementTypeId documentId

(file: FinancialInstance.txt)

**Important Note:** Although *financialInstanceId* is also in the **ciqFinCollection** table, do NOT link directly from the **ciqFinInstance** table to the **ciqFinCollection** table bypassing the **ciqFinInstanceToCollection** table. In addition, do NOT join the **ciqFinInstanceToCollection** table to the **ciqFinCollection** table on the *financialInstanceId*.

The **ciqFinInstanceType** table defines the overall type of financial instance, not taking into account the statements or data. Types include press release, original instance, encore, prior period from of a press release, and calculated.

ciqFinInstanceType	
PK	<u>instanceTypeId</u>
	instanceTypeName instanceTypeAbbreviation

(file: FinancialInstanceType.txt)



The primary key (*restatementTypeid*) in the **ciqRestatementType** table identifies the type of Financial Instance.

ciqRestatementType	
<b>PK</b>	<b><u>restatementTypeid</u></b>
	restatementTypeName

(file: RestatementType.txt)

Each Financial Instance will have one of the following Restatement Types:

- Preliminary Earnings Release / Press Release
- Original
- Restatement
- No Change from Original
- Reclassified

The **ciqFinStatementRestateType** table describes the type of restatement of a particular financial statement.

ciqFinStatementRestateType	
<b>PK</b>	<b><u>statementRestatementTypeid</u></b>
	statementRestatementTypeCode statementRestatementTypeName

(file: StatementSpecificRestatementType.txt)

The Primary Key *statementRestatementTypeid* links to the *ISRestatementTypeid* (*income statement*), the *BSRestatementTypeid* (*balance sheet*), and the *CFRestatementTypeid* (*statement of cash flow*) in the **ciqFinInstance** table.

## Collection Data

The **ciqFinInstanceToCollection** table is used to define the relationship between a financial instance and a financial collection, and allows S&P Capital IQ to associate a collection with multiple instances.

You must use the **ciqFinInstanceToCollection** table in order to avoid gaps in the collections. For example, balance sheet data is always as of a particular date (versus the income statement and cash flow statement which cover a period of time) so S&P Capital IQ will only have one collection for a balance sheet reported in the annual report, and that collection will be referenced for the LTM, Q4 and YTD balance sheet for the same period end date. The **ciqFinancial Instance To Collection** table serves as the bridge to the annual collection if you are looking for the Q4, LTM or YTD balance sheet.

ciqFinInstanceToCollection	
PK	<u>financialInstancelId</u>
PK	<u>financialCollectionId</u>
	instanceToCollectionTypeId

(file: FinancialInstanceToCollection.txt)

**Important Note:** The **ciqFinCollection** and **ciqFinInstanceToCollection** tables are linked based ONLY on the *financialCollectionId* and NOT on the *FinancialInstancelId*.

The **ciqFinInstanceToCollectType** table describes the type of relationship between the Financial Instance and the Financial Collection.

ciqFinInstanceToCollectType	
PK	<u>instanceToCollectionTypeId</u>
	instanceToCollectionTypeName

(file: FinancialInstanceToCollectionType.txt)

Here are some examples of *instanceToCollectionTypeIds*:

- 1 - As Reported
- 2 - LTM From Annual
- 3 - YTD from Annual
- 4 - Q4-BS from Annual
- 5 - LTM-BS from Quarterly BS
- 6 - YTD-BS from Quarterly BS
- 7 - YTD from Quarter 1
- 8 - Calculated

A **Financial Collection** represents an actual set of collected data, typically an income statement, balance sheet or statement of cash flow. Each Financial Instance can have many Financial Collections.

ciqFinCollection	
<b>PK</b>	<b><u>financialCollectionId</u></b>
	financialInstanceId dataCollectionTypeId numMonths currencyId nonStandardLengthFlag

(file: FinancialCollection.txt)

**Important Note:** Although *financialInstanceId* is also in the **ciqFinInstance** table, do NOT link directly from the **ciqFinInstance** table to the **ciqFinCollection** table bypassing the **ciqFinInstanceToCollection** table. In addition, do NOT join the **ciqFinInstanceToCollection** table to the **ciqFinCollection** table on the *financialInstanceId*.

Financial Collections are identified by a *Financial Data Collection Type* which is defined in the **ciqFinancial Data Collection Type** table.

ciqFinDataCollectionType	
<b>PK</b>	<b><u>dataCollectionTypeId</u></b>
	dataCollectionTypeName

(file: FinancialDataCollectionType.txt)

Typical *dataCollectionTypeIds* include (but are not limited to):

- Income Statement
- Balance Sheet
- Cash Flow

The **ciqFinCollectionData** table is delivered in the Statement file and contains all of the numerical data items. For example, the income statement collection data item values such as total revenue, cost of revenue, other expenses, net income, earnings per share, etc. would be found in the **ciqFinCollectionData** table.

ciqFinCollectionData	
<b>PK</b>	<b><u>financialCollectionId</u></b>
<b>PK</b>	<b><u>dataItemId</u></b>
	dataItemValue unitTypeId nmFlag

(file: FinancialCollectionData.txt)

The **ciqFinCollectionTextData** table is also delivered in the Statement file and contains all of the textual data items.

ciqFinCollectionTextData	
PK	<u>financialCollectionId</u>
PK	<u>dataItemId</u>
	dataItemValueText

(file: FinancialCollectionTextData.txt)

The **ciqFinUnit Type** table (delivered in the Core file) describes the unit type name and the associated values. The *unitTypeIds* include actual, thousands, and millions.

ciqFinUnitType	
PK	<u>unitTypeID</u>
	unitTypeName unitTypeValue

(file: FinancialUnitType.txt)

## How the Data Works Together

Below is an example illustrating how all of these tables work together to present a company's financials at any historical point in time.

- Each **Financial Instance** includes a **Filing Date** for a true view of the company as it was at that exact time.
- Each **Period Type** may contain multiple instances of a financial statement presentation, therefore resulting in many instances for a particular financial period.
- The **Restatement Type** for each **Financial Instance** describes how the instances were reported and/or calculated (Press Release, Original, Reclassified).
- The **Financial Collection Data** reflects the actual data items and their values for that financial period.

The graphic below shows multiple financial instances (i.e., filing dates) for the financial period ending Dec-31-2006:

- Jan-18-2007: Press Release
- Feb-27-2007: Original
- Feb-26-2008: Reclassified
- Feb-24-2009: Reclassified

As a result, you can view historical changes in financial reporting that may significantly change a company's historical financials.

### Core File

		Filing Dates	Period Type	Financial Instances	Restatement Types
For the Fiscal	Period Ending	Press Release	12 months	Reclassified	Reclassified
Filing Date	Dec-31-2006	12 months	Dec-31-2006	12 months	12 months
Currency	Jan-18-2007	Feb-27-2007	Feb-26-2008	Feb-24-2009	
[22]		USD	USD	USD	USD
Revenue [112]		88,950.0	88,950.0	89,044.0	89,044.0
Finance Div. Revenue [52]		2,379.0	2,379.0	2,379.0	2,379.0
Other Revenue [90]		94.0	94.0	-	-
Total Revenue [28]		91,423.0	91,423.0	91,423.0	91,423.0
Cost Of Goods Sold [34]		53,129.0	51,947.0	51,947.0	51,947.0
Finance Div. Operating Exp. [51]		-	1,182.0	1,182.0	1,182.0
Gross Profit [10]		38,294.0	38,294.0	38,294.0	38,294.0

### Statement File

For more information, please refer to the chapter titled [Table Descriptions](#)

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# Table Descriptions

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Following is a detailed description of each table and field in the Premium Financials package.

## **ciqFinPeriod Table**

The **ciqFinPeriod** table is the primary table in Premium Financials. Since a company's financials are collected on a period by period basis, the **ciqFinPeriod** table represents the periods in time for those financials. A company that reports financial statement data can, and most likely will have multiple periods.

**Note:** Fiscal Year End changes could result in occurrences where periods can overlap and you could receive multiple *financialPeriodIds* for the same company, with the same *periodtypeId*, same fiscal year, and same fiscal quarter. To help order these overlaps the *fiscalChainSeriesId* is included as part of the **ciqFinPeriod** table.

Whenever a company implements a Fiscal Year Change (e.g. changing the fiscal year-end change from January 31 to June 30th) the *fiscalChainSeriesId* will increase by one. A company can have more than one fiscal year change and in that event, the number will increment again. However, in some cases, the *fiscalChainSeriesId* can revert to a previous value. Please refer to the detailed explanation on the following pages for further clarification.

The *companyId* appears in the **ciqFinPeriod** table and allows you to identify the company by connecting to the Company file.

ciqFinPeriod	
PK	<u>financialPeriodId</u>
	companyId periodTypeId calendarYear calendarQuarter fiscalYear fiscalQuarter latestPeriodFlag fiscalChainSeriesId

(file: FinancialPeriod.txt)

Below you will find a description for each column in the **ciqFinPeriod** table.

Table 1. **ciqFinPeriod** table details

Column Name	Data Type	Comments
financialPeriodId	int	The unique identifier for a company-to-reporting period relationship
companyId	int	This is a unique identifier denoting a company
periodTypeId	integer	This denotes whether a period is a quarter, annual, semi-annual, LTM, or YTD
calendarYear	int	The calendar year of the audit
calendarQuarter	int	The calendar quarter of the audit
fiscalYear	int	The fiscal year for this financial period
fiscalQuarter	int	The fiscal quarter for this financial period
latestPeriodFlag	bit	A flag denoting if this period is the latest for the given company



Column Name	Data Type	Comments																																																
fiscalChainSeriesId	Int	<p>The fiscal chain series is used to flag fiscal year changes. The value increments each time a fiscal year change occurs.</p> <p>In the example below, a company reported 1st quarter results ending 3/31/2008 but the next filing was an annual filing ending 6/30/2008. As a result, the company changed their fiscal year-end month from March to June.</p> <p>Below you can see how the <i>fiscalChainSeriesId</i> sequence changes in this example. This field allows you to separate the two series.</p> <table border="1"> <thead> <tr> <th>periodEndDate</th><th>fiscalQuarter</th><th>FiscalChainSeriesId</th></tr> </thead> <tbody> <tr><td>3/31/2007</td><td>1</td><td>1</td></tr> <tr><td>6/30/2007</td><td>2</td><td>1</td></tr> <tr><td>9/30/2007</td><td>3</td><td>1</td></tr> <tr><td>12/31/2007</td><td>4</td><td>1</td></tr> <tr><td>3/31/2008</td><td>1</td><td>1</td></tr> <tr><td>6/30/2008</td><td>4</td><td>2</td></tr> <tr><td>9/30/2008</td><td>1</td><td>2</td></tr> <tr><td>12/31/2008</td><td>2</td><td>2</td></tr> </tbody> </table> <p>In some cases, the <i>fiscalChainSeriesId</i> can revert to a previous value.</p> <p>For example, in 2008, Morgan Stanley changed from an 11/30 to a 12/31 fiscal year end. In this case, the new fiscal calendar aligned with that of Dean Witter, Morgan Stanley's predecessor. As a result, Morgan Stanley's <i>fiscalChainSeriesId</i>, which was originally 1, switched to 2 when Morgan Stanley adopted an 11/30 fiscal year end, and then reverted to the original value of 1. In other words, the ID reverted to 1 to reflect the original fiscal series of Morgan Stanley's predecessor, Dean Witter.</p> <table border="1"> <thead> <tr> <th>periodEndDate</th><th>fiscalQuarter</th><th>fiscalChainSeriesId</th></tr> </thead> <tbody> <tr><td>11/30/2007</td><td>4</td><td>2</td></tr> <tr><td>2/29/2008</td><td>1</td><td>2</td></tr> <tr><td>5/31/2008</td><td>2</td><td>2</td></tr> <tr><td>8/31/2008</td><td>3</td><td>2</td></tr> <tr><td>11/30/2008</td><td>4</td><td>2</td></tr> <tr><td>12/31/2008</td><td>4</td><td>1</td></tr> </tbody> </table>	periodEndDate	fiscalQuarter	FiscalChainSeriesId	3/31/2007	1	1	6/30/2007	2	1	9/30/2007	3	1	12/31/2007	4	1	3/31/2008	1	1	6/30/2008	4	2	9/30/2008	1	2	12/31/2008	2	2	periodEndDate	fiscalQuarter	fiscalChainSeriesId	11/30/2007	4	2	2/29/2008	1	2	5/31/2008	2	2	8/31/2008	3	2	11/30/2008	4	2	12/31/2008	4	1
periodEndDate	fiscalQuarter	FiscalChainSeriesId																																																
3/31/2007	1	1																																																
6/30/2007	2	1																																																
9/30/2007	3	1																																																
12/31/2007	4	1																																																
3/31/2008	1	1																																																
6/30/2008	4	2																																																
9/30/2008	1	2																																																
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periodEndDate	fiscalQuarter	fiscalChainSeriesId																																																
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2/29/2008	1	2																																																
5/31/2008	2	2																																																
8/31/2008	3	2																																																
11/30/2008	4	2																																																
12/31/2008	4	1																																																

## ciqPeriodType Table

The **ciqPeriodType** table is a reference table that presents the periods of time for which the reported and/or calculated data encompasses or is collected.

ciqPeriodType	
<b>PK</b>	<b><u>periodTypeId</u></b>
	periodTypeName periodTypeAbbreviation

(file: PeriodType.txt)

Below you will find a description for each column in the **ciqPeriodType** table.

Table 2. **ciqPeriodType** table details

Column Name	Column Type	Comments
periodTypeId	integer	This denotes whether a period is a quarter, annual, LTM, or YTD
periodTypeName	varchar	The name of the <i>periodType</i> (e.g., Annual, Quarterly, YTD, LTM, Semi-Annual)
periodTypeAbbreviation	varchar	The abbreviation of the <i>periodType</i> (e.g., A, Q, YTD, LTM, SA)

Period Type reference data describes the type of a set of financials. Premium Financials delivers data in the following period types:

Table 3. **ciqPeriodType** reference data

periodTypeId	periodTypeName	periodTypeAbbreviation
1	Annual	A
2	Quarterly	Q
3	YTD	YTD
4	LTM	LTM
10	Semi-Annual	SA
17	Interim	I

## ciqFinInstance Table

In addition to capturing the reported period end date, Premium Financials captures every instance of a financial statement presentation within that period. Each period and instance in the Premium Financials database is marked by a filing date. The filing date represents the date on which the financials for that particular instance were filed or when the company made its financials public. Within one financial period, many financial instances could exist, each with its own filing date. This depicts a true historical point-in-time presentation of a company's data.

As an example, a company filing their 2008 annual financials can offer many financial instances for this period. Initially, the company may offer a press release, followed by the original public release of full statement data, and finally, the company could potentially offer numerous restatements of the data each representing its own instance of the financials. The filing date accompanies each and every instance of filing, allowing you to view the financials as they were presented at each point in time.

This information is captured in the **ciqFinInstance** table. Each instance for a financial period is considered unique and is assigned its own unique identifier (*financialInstanceId*) which is the primary key in the **ciqFinInstance** table.

ciqFinInstance	
PK	<u>financialInstanceId</u>
	financialPeriodId periodEndDate filingDate latestForFinancialPeriodFlag latestFilingForInstanceFlag amendmentFlag currencyId accessionNumber formType restatementTypeId instanceTypeId isRestatementTypeId bsRestatementTypeId cfRestatementTypeId documentId

(file: FinancialInstance.txt)

**Important Note:** Although *FinancialInstanceId* is also in the **ciqFinCollection** table, do NOT link directly from the **ciqFinInstance** table to the **ciqFinCollection** table bypassing the **ciqFinInstanceToCollection** table. In addition, do NOT join the **ciqFinInstanceToCollection** table to the **ciqFinCollection** table on the *financialInstanceId*.

Below you will find a description for each column in the **ciqFinInstance** table.

Table 4. **ciqFinInstance** table details

Column Name	Data Type	Comments
<i>financialInstanceId</i>	Int	The unique identifier for each instance of a financial period.
<i>financialPeriodId</i>	Int	The unique identifier for a company-to-reporting period relationship
<i>periodEndDate</i>	Date	This is the ending date of the financial reporting period
<i>filingDate</i>	Datetime	Date the source document was filed
<i>latestForFinancialPeriodFlag</i>	Bit	A flag indicating that this instance is the latest one for the financial period. If there are multiple instances, 1=the latest filing that exists for the financial period and 0= other instances. <i>instanceTypeId</i> =4 (Backward column of a press release) are excluded from consideration if <i>instanceTypeIds</i> of 2 or 3 exist (Original Instance or Encore) for that financial period, as this would be replacing a complete source (e.g., an SEC filing) with an incomplete source (e.g., a press release). To view the latest/best source for a company, always screen for <i>latestForFinancialPeriodFlag</i> =1.
<i>latestFilingForInstanceFlag</i>	Bit	The <i>latestFilingForInstanceFlag</i> is used when there are multiple records in the <b>ciqFinInstance</b> table that have the same <i>financialPeriodId</i> and the same <i>filingDate</i> . This would occur, for example, when a company filed its press release and its 10-Q on the same day. The <i>latestFilingForInstanceFlag</i> flag shows you the "best" instance to use if you are trying to select between these two instances.
<i>amendmentFlag</i>	Bit	Indicates that this instance reflects an amendment filing
<i>currencyId</i>	Int	The unique identifier for the currency in which the instance was reported
<i>accessionNumber</i>	Varchar	A unique SEC or SEDAR identifier that identifies a document
<i>formType</i>	Varchar	The type of document used for the update (e.g. Interim, Annual, 10-K, 10-Q, etc)
<i>restatementTypeId</i>	Int	The <i>TypeId</i> identifying the restatement type (e.g. Press Release, Original, Restated) that classifies the source of the restatement. The <i>restatementTypeId</i> = instance type +

Column Name	Data Type	Comments
		<i>statementrestatementtype.</i>
ISRestatementTypeid	Tinyint	The <i>Typeid</i> identifying the restatement type for the income statement (e.g. Press Release, Original, Restated)
BSRestatementTypeid	Tinyint	The <i>Typeid</i> identifying the restatement type for the balance sheet (e.g. Press Release, Original, Restated)
CFRestatementTypeid	Tinyint	The <i>Typeid</i> identifying the restatement type for the statement of cash flow (e.g. Press Release, Original, Restated)
instanceTypeid	Tinyint	The <i>Typeid</i> identifying the type of Instance (e.g. press release, original, encore, backward column of a press release, calculated instance using component periods filed more than 15 months apart)
documentId	Int	A unique CIQ identifier that identifies the source document used for this update

## ciqFinInstance Type Table

The **ciqFinInstanceType** table defines the overall type of financial instance not taking into account the statements or data. Types include press release, original instance, encore, prior period from of a press release, and calculated.

ciqFinInstanceType	
PK	<u>instanceTypeId</u>
	instanceTypeName instanceTypeAbbreviation

(file: FinancialInstanceType.txt)

Below you will find a description for each column in the **ciqFinInstanceType** table.

Table 5. **ciqFinInstanceType** table details

Column Name	Data Type	Comments
instanceTypeId	int	The <i>TypeId</i> identifying the instance type (e.g. Press Release, Original Instance, Encore)
instanceTypeName	varchar	The descriptive name corresponding to the <i>instanceTypeId</i>
instanceTypeAbbreviation	varchar	The abbreviation corresponding to the <i>instanceTypeId</i>

The table below defines the reference data describing the different Financial Instance Types:

Table 6. **ciqFinInstanceType** table reference data

Ref Data ID	Ref Data Name	Comments
1	Press Release	Instance created from press release
2	Original Instance	The instance was created from the original filing
3	Encore	The instance was created from a subsequent filing (i.e., sourced from another document that repeats the instance)
4	Backward column of a press release	Instance was created based on the previous period data in the press release
5	Calculated instance using component periods filed more than 15 months apart	Calculated instance using component periods filed more than 15 months apart

## ciqRestatementType Table

Due to a variety of reasons (divestitures, mergers, accounting mistakes, etc.), companies may reclassify or restate their historical results or provide additional details in their regular filings compared to the summary financials presented in earnings press releases. Premium Financials presents the preliminary, the originally reported and the subsequently reported information for every historical annual, year-to-date, or quarterly period. This way, a single financial period usually has multiple instances, all presented in Premium Financials and tagged by the following restatement codes.

Restatement Types represent the financial instance of a financial statement within a period of time for which the reported and/or calculated data encompasses or is collected.

ciqRestatementType	
<b>PK</b>	<u>restatementTypeld</u>
	restatementTypeName

(file: RestatementType.txt)

Below you will find a description for each column in the **ciqRestatementType** table.

Table 7. **ciqRestatementType** table details

Column Name	Data Type	Comments
restatementTypeld	int	The <i>Typeld</i> identifying the restatement type (e.g. Press Release, Original, Restated)
restatementTypeName	varchar	This is the descriptive name corresponding to the <i>restatementTypeld</i>

This reference data describes the restatement types. Premium Financials delivers data in the following restatement types:

Table 8. **ciqRestatementType** reference data

Ref Data ID	Ref Data Name	Comments
1	Press Release	Preliminary earnings release. This information is usually released by the company prior to the official filing or release of data.
2	Original	Original company filing for period. These numbers were the originally filed numbers (not a press release) for this period. In the U.S., this would be represented by a 10K or 10Q SEC filing.
3	Restated	Results are fundamentally different from the original, i.e., Net Income, Retained Earnings, Total Assets or Cash from Operations are different. Restatements usually happen after an acquisition, divestiture, merger or accounting change.
4	No Change from Original	Appearing again in a later filing, but unchanged from original, or incomparable due to different reporting currencies. These numbers were on a subsequent filing and recollected but don't represent changes in the financials that would be considered a restatement.
5	Reclassified	Results somewhat different from original, but bottom line results are the same.



## ciqFinStatementRestateType Table

The **ciqFinStatementRestateType** table describes the type of restatement for a particular financial statement.

ciqFinStatementRestateType	
<b>PK</b>	<b><u>statementRestatementTypeld</u></b>
	statementRestatementTypeCode statementRestatementTypeName

(file: StatementSpecificRestatementType.txt)

Below you will find a description for each column in the **ciqFinStatementRestateType** table.

Table 9. **ciqFinStatementRestateType** table details

Column Name	Data Type	Comments
statementRestatementTypeld	int	The <i>Typeld</i> identifying the <i>statementRestatement</i> type (e.g. Preliminary, Original, No Change, etc.)
statementRestatementTypeCode	varchar	Abbreviation for <i>statementRestatementTypeName</i>
statementRestatementTypeName	varchar	The descriptive name corresponding to the <i>statementRestatementTypeld</i>

This reference data describes the statement restatement type:

Table 10. **ciqFinStatementRestateType** reference data

statement Restatement Typeld	statementRestatementTypeName	statementRestatementTypeCode
1	Preliminary	P
2	Original	O
3	No Change	NC
4	No Change in Amendment	NCA
5	Reclassified for Disposal	RD
6	Reclassified for Disposal in Amendment	RDA
7	Restated	RS
8	Restated in Amendment	RSA
9	Reclassified	RC
10	Reclassified in Amendment	RCA
11	Excluded from the data	RX
12	Discontinued Operations	DO
13	No Values	NV

## ciqFinCollection Table

A financial collection represents an actual set of collected data, typically an income statement, balance sheet or statement of cash flow. It is at the **ciqFinCollection** level that you will find the actual data items and their values.

ciqFinCollection	
<b>PK</b>	<b><u>financialCollectionId</u></b>
	financialInstanceId dataCollectionTypeId numMonths currencyId nonStandardLengthFlag

(file: FinancialCollection.txt)

**Important Note:** Although *financialInstanceId* is also in the **ciqFinInstance** table, do NOT link directly from the **ciqFinInstance** table to the **ciqFinCollection** table bypassing the **ciqFinInstanceToCollection** table. In addition, do NOT join the **ciqFinInstanceToCollection** table to the **ciqFinCollection** table on the *financialInstanceId*.

Below you will find a description for each column in the **ciqFinCollection** table.

Table 11. **ciqFinCollection** table details

Column Name	Data Type	Comments
financialCollectionId	int	The unique identifier for the collection
financialInstanceId	int	The unique identifier for each instance of a financial period
dataCollectionTypeId	int	The unique identifier defining the collection (e.g. income statement, balance sheet, statement of cash flow)
numMonths	int	Identifies the number of months
currencyId	int	The unique identifier for the currency in which the data set was reported
nonStandardLengthFlag	bit	Flag indicating that the period length for this collection is not a standard length. It can be used to filter out "strange" periods around a Fiscal Year end change.

## ciqFinCollectionData Table

In the Statement File you will find the actual data items and their values. The **ciqFinCollectionData** table contains all of the numerical data items. For example, the income statement collection data item values such as total revenue, cost of revenue, other expenses, net income, earnings per share, etc., would be found in the **ciqFinCollectionData** table.

ciqFinCollectionData	
<b>PK</b>	<b><u>financialCollectionId</u></b>
<b>PK</b>	<b><u>dataItemId</u></b>
	dataItemValue unitTypeId nmFlag

(file: FinancialCollectionData.txt)

Below you will find a description for each column in the **ciqFinCollection Data** table.

Table 12. **ciqFin CollectionData** table details

Column Name	Data Type	Comments
financialCollectionId	int	The unique identifier for the collection
dataItemId	int	Unique identifier for the different pieces of data. This identifies the type of the value (Revenue, Expense, etc.)
dataItemValue	numeric	The value of the financial data item
unitTypeId	int	Reference data describing the type of units that describe the value
nmFlag	Bit	Flag indicating that the value data item is not meaningful

## ciqFinInstanceToCollection Table

The **ciqFinInstanceToCollection** table is used to define the relationship between a financial instance and a financial collection. You must use the **ciqFinInstanceToCollection** table in order to avoid gaps in collections. For example, balance sheet data is always as of a particular date (versus the income statement and cash flow statement which cover a period of time) so S&P Capital IQ will only have one collection for a balance sheet reported in the annual report, and that collection will be referenced for the LTM, Q4 and YTD balance sheet for the same period end date. The **ciqFinInstanceToCollection** table serves as the bridge to the annual collection if you are looking for the Q4, LTM or YTD balance sheet.

ciqFinInstanceToCollection	
PK	<u>financialInstancelId</u>
PK	<u>financialCollectionId</u>
	instanceToCollectionTypeId

(file: FinancialInstanceToCollection.txt)

Below you will find a description for each column in the **ciqFinInstanceToCollection** table.

Table 13. **ciqFinInstanceToCollection** table details

Column Name	Data Type	Comments
financialInstancelId	int	The unique identifier for each instance of a financial period.
financialCollectionId	int	The unique identifier for the collection.  <b>Note:</b> The Financial Collection and Financial Instance To Collection tables are linked based ONLY on the <i>financialCollectionId</i> (and NOT on the <i>FinancialInstancelId</i> ).
instanceToCollectionTypeId	int	The <i>TypeId</i> defining the type of collection (e.g. As Reported, LTM From Annual, Q4-BS from Annual, LTM-BS from Quarterly BS, YTD-BS from Quarterly BS, YTD from Quarter 1, Calculated, Rolled Up from Original, etc)

## ciqFinInstanceToCollectType Table

The *instanceToCollectionTypeId* describes the type of restatement.

ciqFinInstanceToCollectType	
<b>PK</b>	<b><u>instanceToCollectionTypeId</u></b>
	instanceToCollectionTypeName

(file: FinancialInstanceToCollectionType.txt)

Below you will find a description for each column in the **ciqFinInstanceToCollectType** table.

Table 14. **ciqFinInstanceToCollectType** table details

Column Name	Data Type	Comments
instancetoCollectionTypeId	int	The <i>TypeId</i> identifying the <i>instancetoCollection</i> type (e.g. As Reported, TTM From Annual, YTD from Annual, etc.)
instancetoCollectionTypeName	varchar	This is the descriptive name corresponding to the <i>instancetoCollectionTypeId</i>

Premium Financials delivers data in the following Financial Instance To Collection Types:

Table 15. **ciqFinInstanceToCollectType** reference data

Ref Data ID	Ref Data Name	Comments
1	As Reported	
2	TTM From Annual	TTM value is copied from the annual period with the same <i>peoDate</i> and <i>filingDate</i> .
3	YTD from Annual	YTD value is copied from the annual period with the same <i>peoDate</i> and <i>filingDate</i> .
4	Q4-BS from Annual	Q4 Balance Sheet is copied from the annual period with the same <i>peoDate</i> and <i>filingDate</i> .
5	TTM-BS from Quarterly BS	TTM Balance Sheet is copied from the quarterly period with the same <i>peoDate</i> and <i>filingDate</i> .
6	YTD-BS from Quarterly BS	YTD Balance Sheet is copied from the quarterly period with the same <i>peoDate</i> and <i>filingDate</i> .
7	YTD from Quarter 1	YTD value is copied from the first quarter with the same <i>peoDate</i> and <i>filingDate</i> .
8	Calculated	Value calculated using other instances and / or periods
9	Sub Totals	S&P Capital IQ calculated subtotal (e.g., Total Debt).
10	Rolled Forward	The value is copied from the previous period.
11	Rolled Up from Original	The value is copied from the original instance of the same period.
12	Rolled Up from Latest	The value is sourced from the latest instance of the same period.

Ref Data ID	Ref Data Name	Comments
13	D&A calculation	D&A used in CIQ calculated EBITDA sourced from the CF statement or using CIQ's D&A estimation logic.
14	Semi Annual Calculated	Quarter calculated by dividing the semi-annual period in two.
16	Press releases Mapped as Original	PR instance mapped to the original instance.
19	NonFinancial collection for calculated instances	The value has been collected from a nonfinancial source (e.g., Split Factor).
21	Inserted ADRFactor as DataItemId	ADR factor inserted to allow for share adjustments.
22	Native Ratio Collection	CIQ calculated ratios.

## ciqFinCollectionTextData Table

The **ciqFinCollectionTextData** table contains what are considered non-numeric data items collected by S&P Capital IQ. Items include the following:

- Calculation Types
- Currency Codes
- Document Dates
- Company Template Type
- Fiscal Quarter Number
- Fiscal Year
- Calendar Quarter Number
- Filing Date
- Source Document

ciqFinCollectionTextData	
<b>PK</b>	<b><u>financialCollectionId</u></b>
<b>PK</b>	<b><u>dataItemId</u></b>
	dataItemValueText

(file: FinancialCollectionTextData.txt)

Below you will find a description for each column in the **ciqFinCollectionTextData** table.

Table 16. **ciqFinCollectionTextData** table details

Column Name	Data Type	Comments
financialCollectionId	Int	The unique identifier for the collection
dataItemId	Int	Unique identifier for the different pieces of data. This identifies the type of the value (Revenue, Expense, etc.)
dataItemValueText	Varchar	String dataItem value

## ciqFinDataCollectionType Table

Each Financial Instance may have many Financial Collections. Financial collections are identified by a data collection type (*dataCollectionTypeId*) which is defined in the **ciqFinDataCollectionType** table.

ciqFinDataCollectionType	
PK	<u>dataCollectionTypeId</u>
	dataCollectionTypeName

(file: FinancialDataCollectionType.txt)

Below you will find a description for each column in the **ciqFinDataCollectionType** table.

Table 17. **ciqFinDataCollectionType** table details

Column Name	Data Type	Comments
dataCollectionTypeId	int	The unique identifier defining the collection (e.g. Income Statement, Balance Sheet, Cash Flow)
dataCollectionTypeName	varchar	The descriptive name of the collection.

Below are examples of Financial Data Collection Types:

Table 18. **ciqFinDataCollectionType** reference data

1	Income Statement
2	Balance Sheet
3	Cash Flow



## ciqFinUnitType Table

The **ciqFinUnitType** table describes the unit type name and the associated values. The *unitTypeIds* include actual, thousands, and millions.

ciqFinUnitType	
<b>PK</b>	<b><u>unitTypeID</u></b>
	unitTypeName unitTypeValue

(file: FinancialUnitType.txt)

Below you will find a description for each column in the **ciqFinUnitType** table.

Table 19. **ciqFinUnitType** table details

Column Name	Data Type	Comments
unitTypeId	int	Reference data describing the type of units the value is represented in
unitTypeName	varchar	The descriptive name of the unit type.
unitTypeValue	decimal	The multiplier to get from unit type to actual value

This reference data describes the type of financial units. Premium Financials delivers data in the following Financial Unit types:

Table 20. **ciqFinUnitType** reference data

Ref Data ID	Ref Data Name	Comments
0	Actual	The numbers are in the actual scale that they were reported
1	Thousands	The numbers are in thousands
2	Millions	The numbers are in millions

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# Add-On Packages

## Add-On Packages Delivered Through the ciqFinCollectionData Table

The following add-on packages are delivered by the Xpressfeed Loader in a single file that loads into the **ciqFinCollectionData** table.

- Detail Data
- Ratio Data
- Market Data and Market Data Plus
- Supplemental Data and Supplemental Data Plus
- Supplemental Commitments & Contingencies
- Supplemental Options & Warrants
- Supplemental Pension
- Capital Structure Data
- Segments Data

ciqFinCollectionData	
PK	<u>financialCollectionId</u>
PK	<u>dataItemId</u>
	dataItemValue unitTypeId nmFlag

(file: FinancialCollectionData{AddOnPackage}.txt)

**Note:** If you are receiving your S&P Capital IQ feeds directly via the EDX FTP, the file FinancialCollectionRatioData.txt will also be delivered to you.

Table 21. Add-Ons delivered through the **ciqFinCollectionData** table

Package Name	Description
Fincl Premium Detail	Detail Data is an add-on that provides an extra level of granularity to some of the standardized financial items presented in the Premium Financials Core package. This add-on contains one table of detailed data that helps you get to the numbers behind the numbers.
Fincl Premium Ratio	The Ratio Data Add-On offers pre-calculated data points to accompany the financial statements. This package contains one table of ratio data, tagged at the collection level.
Fincl Premium Market	The Market Data Add-On package includes all market data points including pricing, volume, and market data ratios. This package also contains data calculated using the Financial Times market pricing feed.
Fincl Premium Market Plus	The Market Data Plus Add-On contains all data in the Market Data Add-On package with additional price-related data items (e.g., average market cap and average shares outstanding).
Fincl Premium Segments	The Segments Add-On package contains one table of collection level segment financial data pertaining to business and geographical segments with history back to 1990.
Fincl Premium Capital Structure	The Capital Structure Add-On package contains primarily debt capital structure information.
Fincl Premium Supplemental Data	The Supplemental Data Add-On package contains financial data on miscellaneous items (e.g., unrecognized tax benefits). The data set contains 22 unique data items.
Fincl Premium Suppl Commitments & Contingencies	The Supplemental Commitments & Contingencies package contains financial data on committed debt payments, committed lease payments, write – offs expected to be amortized over a long period of time, etc. The data set contains 70 unique data items.
Fincl Premium Suppl Options & Warrants	The Supplemental Options & Warrants package contains financial data on outstanding stock options, warrants paid to employees as compensation, etc. The data set contains 72 unique data items.
Fincl Premium Suppl Pension	This package contains financial data relating to a company's pension accounts, such as pension contributions, estimated benefits paid to employees, etc. The data set contains 468 unique data items.
Fincl Premium Supplemental Plus	<p>This package contains supplemental fundamental data on 17 different industries as well as a detailed breakout of pension and benefit data, option and warrant data, stock compensation data and other data presented in the notes of a Company's financial statements.</p> <p>Supplemental Plus Add-On packages may also be delivered separately:</p> <ul style="list-style-type: none"> <li>• Commitments &amp; Contingencies</li> <li>• Options &amp; Warrants</li> <li>• Pension Data</li> </ul>

Package Name	Description
	<ul style="list-style-type: none"> <li>• Industry-specific <ul style="list-style-type: none"> <li>○ Airlines</li> <li>○ Banks</li> <li>○ Healthcare</li> <li>○ Homebuilders</li> <li>○ Hotels and Gaming</li> <li>○ Insurance</li> <li>○ Internet Media</li> <li>○ Managed Care</li> <li>○ Metals and Mining</li> <li>○ Oil and Gas</li> <li>○ Pharmaceutical and Biotech</li> <li>○ Real Estate</li> <li>○ Restaurants</li> <li>○ Retail</li> <li>○ Semiconductors</li> <li>○ Telecom/Cable/Wireless</li> </ul> </li> </ul> <p>See the chapter on <a href="#">Data Item Examples</a> for sample supplemental data items available for each industry. For a complete list of supplemental items, please refer to the <i>S&amp;P Capital IQ Financials Balancing Models</i>.</p> <p>A comprehensive <i>Financials Glossary</i> provides definitions and formulas for every Supplemental Plus Add-On.</p>

## Add-On Packages Delivered Through Separate Schemas

Table 22. Add-On Packages Delivered Through Separate Schemas

Package Name	Description
Segment Financials	The Segment Financials Add-On package contains both as reported and standardized segment financial data pertaining to business and geographical segments with history back to 1990.
Segment Profiles	The Segment Profiles Add-On package includes segment classification and description information to supplement the Financial Premium Segment Financials Add-On package.
Debt Capital Structure Add-On	The Debt Capital Structure Add-On captures 21 attributes of each debt component, such as security type, secured level, interest rate, maturity date, interest type, interest rate, benchmark, secured flag, convertible type, issued currency, benchmark spread, and more. The Debt Capital Structure Add-On covers over 51,000 global public and private companies.
Equity Capital Structure Add-On	The Equity Capital Structure Add-On provides 36 equity capital structure data points include preferred shares, share capital, convertibility information, shares outstanding, and security type. The Equity Capital Structure Add-On covers over 81,000 public and select private companies worldwide.

## Segment Financials Add-On

The Segment Financials Add-On package contains both as reported and standardized segment financial data pertaining to business and geographical segments with history back to 1990.

ciqSegCollectionAsRptdData	
<b>PK</b>	<b><u>financialCollectionId</u></b> segmentId
<b>PK</b>	<b><u>dataItemId</u></b> descriptionId
<b>PK</b>	<b><u>breakUpLineItemId</u></b>
<b>PK</b>	<b><u>mainTableLineNumber</u></b> dataItemValue auditTypeId unitTypeId displayDescriptionId modifiedDescriptionId

(file: SegmentsCollectionAsReportedData.txt)

ciqSegCollectStandCmpntData	
<b>PK</b>	<b><u>financialCollectionId</u></b>
<b>PK</b>	<b><u>segmentId</u></b>
<b>PK</b>	<b><u>dataItemId</u></b> dataItemValue auditTypeId unitTypeId nmFlag

(file: SegmentsCollection  
StandardizedComponentsData.txt)

ciqSegmentSubTotals	
<b>PK</b>	<b><u>subTotalDataItemId</u></b> componentDataItemId

(file: SegmentSubTotals.txt)

## ciqSegCollectionAsRptdData Table

ciqSegCollectionAsRptdData	
PK	<u>financialCollectionId</u>
	segmentId
PK	<u>dataItemId</u>
	descriptionId
PK	<u>breakUpLineItemId</u>
PK	<u>mainTableLineNumber</u>
	dataItemValue
	auditType
	unitType
	displayDescriptionId
	modifiedDescriptionId

(file: SegmentsCollectionAsReportedData.txt)

Below you will find a description for each column in the **ciqSegCollectionAsRptdData** table.

Table 23. **ciqSegCollectionAsRptdData** table details

Column Name	Data Type	Comments
financialCollectionId	int	The unique identifier for the collection
segmentId	int	The unique identifier for the segment
dataItemId	int	Unique identifier for data items such as Revenue, Expense, etc.
descriptionId	int	Reserved for future use
breakUpLineItemId	int	Reserved for future use
mainTableLineNumber	int	Reflects the table line number in S&P Capital IQ's collection process
dataItemValue	numeric	The value of the financial data item
auditType	int	Flag indicating of a field is auditable within the S&P Capital IQ database
unitType	int	Identifier for the type of units that the values are presented in
displayDescriptionId	int	Reserved for future use
modifiedDescriptionId	int	Reserved for future use

**ciqSegCollectStandCmpntData Table**

ciqSegCollectStandCmpntData	
<b>PK</b>	<b><u>financialCollectionId</u></b>
<b>PK</b>	<b><u>segmentId</u></b>
<b>PK</b>	<b><u>dataItemId</u></b>
	dataItemValue
	auditTypeId
	unitTypeId
	nmFlag

(file: SegmentsCollection  
StandardizedComponentsData.txt)

Below you will find a description for each column in the **ciqSegCollectStandCmpntData** table.

Table 24. **ciqSegCollectStandCmpntData** table details

Column Name	Data Type	Comments
financialCollectionId	int	The unique identifier for the collection
segmentId	int	The unique identifier for the segment
dataItemId	int	Unique identifier for data items such as Revenue, Expense, etc.
dataItemValue	numeric	The value of the financial data item
auditTypeId	int	Flag indicating of a field is auditable within the S&P Capital IQ database
unitTypeId	int	Identifier for the type of units that the values are presented in
nmFlag	bit	Flag indicating that the value of the data item is not meaningful



**ciqSegmentSubTotals Table**

ciqSegmentSubTotals	
<b>PK</b>	<b><u>subTotalDataItemId</u></b> componentDataItemId

(file: SegmentSubTotals.txt)

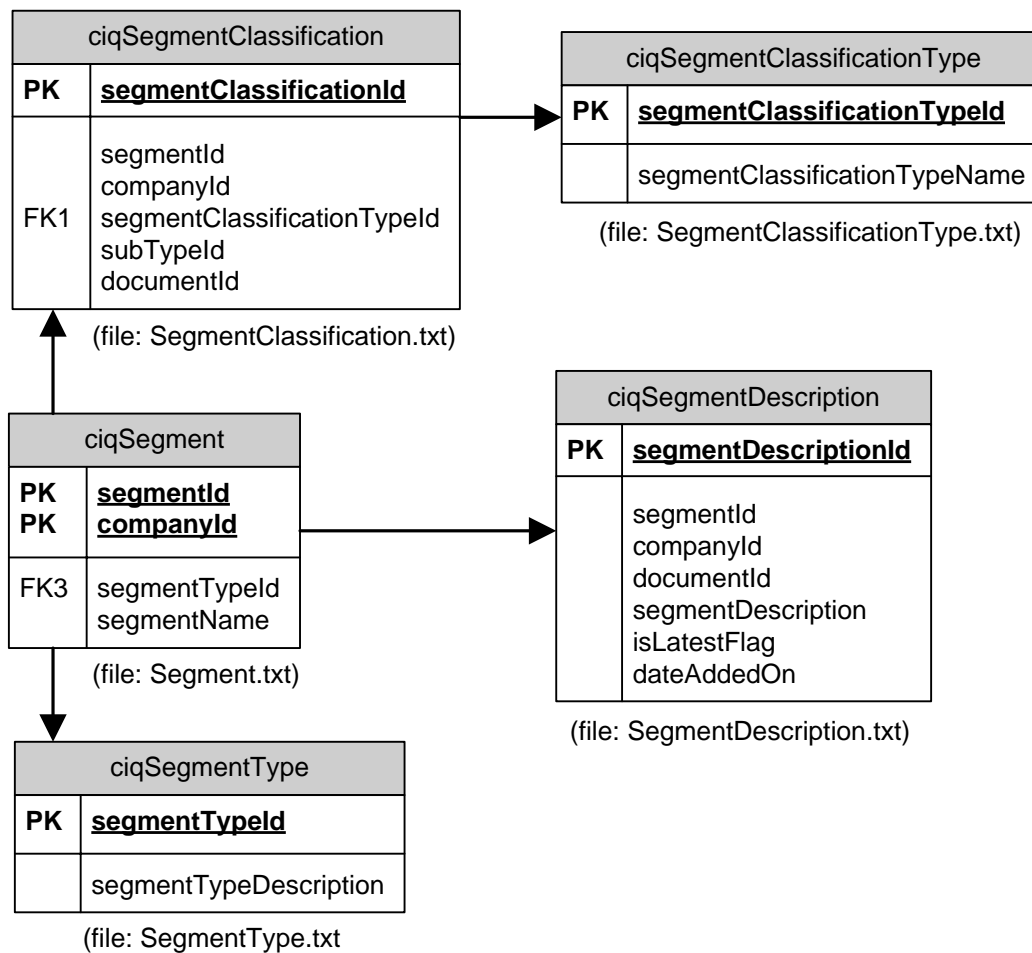
Below you will find a description for each column in the **ciqSegmentSubTotals** table.

Table 25. **ciqSegmentSubTotals** table details

Column Name	Data Type	Comments
subTotalDataItemId	int	The unique identifier for the subtotal
componentDataItemId	int	The unique identifier for the componentDataItem

## Segment Profiles Add-On

The Segments Profiles Add-On package includes segment classification and description information to supplement the Financial Premium Segment Financials Add-On package.



**ciqSegmentClassification Table**

ciqSegmentClassification	
<b>PK</b>	<b><u>segmentClassificationId</u></b>
<b>FK1</b>	segmentId companyId segmentClassificationTypeId subTypeId documentId

(file: SegmentClassification.txt)

Below you will find a description for each column in the **ciqSegmentClassification** table.

Table 26. **ciqSegmentClassification** table details

Column Name	Data Type	Comments
segmentClassificationId	Int	The unique identifier for the segment classification
SegmentId	Int	The unique identifier for the segment
companyId	Int	The unique numerical identifier for a company
segmentClassificationTypeId	tinyint	The numerical Id for the segment classification type, with a value of 1-6
subTypeId	Int	This is the primary identifier for the industries, geographies and other types of characteristics.
documentId	int	A unique identifier that identifies the source document used for this update

**ciqSegmentClassificationType Table**

ciqSegmentClassificationType	
<b>PK</b>	<b><u>segmentClassificationTypeId</u></b>
	segmentClassificationTypeName

(file: SegmentClassificationType.txt)

Below you will find a description for each column in the **ciqSegmentClassificationType** table.

Table 27. **ciqSegmentClassificationType** table details

Column Name	Data Type	Comments
segmentClassificationTypeId	Tinyint	The numerical Id, with a value of 1-6, for the segment classification type.
segmentClassificationTypeName	varchar	The description of the segment classification type, for example, <i>Geographic Classification</i> or <i>Primary GIC Classification</i> .

## ciqSegment Table

ciqSegment	
PK PK	<u>segmentId</u> <u>companyId</u>
FK3	segmentTypeId segmentName

(file: Segment.txt)

Below you will find a description for each column in the **ciqSegment** table.

Table 28. **ciqSegment** table details

Column Name	Data Type	Comments
segmentId	int	The unique identifier for the segment
companyId	int	The unique numerical identifier for a company
segmentTypeId	int	Contains a value of 1 (business segment) or 2 (geographic segment)
segmentName	varchar	Description of the segment, for example, <i>Canada</i> or <i>Online Internet Services</i>

**ciqSegmentDescription Table**

ciqSegmentDescription	
<b>PK</b>	<b><u>segmentDescriptionId</u></b>
	segmentId companyId documentId segmentDescription isLatestFlag dateAddedOn

(file: SegmentDescription.txt)

Below you will find a description for each column in the **ciqSegmentDescription** table.

Table 29. **ciqSegmentDescription** table details

Column Name	Data Type	Comments
segmentDescriptionId	int	Unique identifier for the segment description
segmentId	int	The unique identifier for the segment
companyId	int	The unique numerical identifier for a company
documentId	int	A unique identifier that identifies the source document used for this update
segmentDescription	varchar	Textual description of the segment, for example, <i>The Global Consumer Segment provides banking, lending, insurance, and investment services.</i>
isLatestFlag	bit	Flag indicating if the segment description is the latest 0= No 1= Yes
dateAddedOn	smalldatetime	Date description was added on

**ciqSegmentType Table**

ciqSegmentType	
<b>PK</b>	<b><u>segmentTypeId</u></b>
	segmentTypeDescription

(file: SegmentType.txt)

Below you will find a description for each column in the **ciqSegmentType** table.

Table 30. **ciqSegmentType** table details

Column Name	Data Type	Comments
segmentTypeId	int	Contains a value of 1 (business segment) or 2 (geographic segment)
segmentTypeDescription	varchar	Description of the segment type: <i>business</i> or <i>geographic</i> .

## Debt Capital Structure Add-On

S&P Capital IQ provides extensive coverage of debt capital structure for over 60,000 public and private companies on an annual and interim basis, allowing for deeper analysis of how much debt a company is carrying, the types of debt that are used and the various term structures of debt issued.

The Debt Capital Structure Add-On package contains detailed information about the debt aspect of companies' capital structure dating back to 2001. Debt details are aggregated at a company level, including subtotals for security type, features, and seniority as well as total borrowing capacity. Detailed credit ratios are also provided based on seniority.

The Debt Capital Structure Add-On package may be licensed individually or provided in addition to an existing subscription to Premium Financials. This Add-On package links to the **ciqFinCollection** table in the Premium Financials Core package. A separate Capital Structure file containing summary data is delivered through the **ciqFinCollectionData** table.

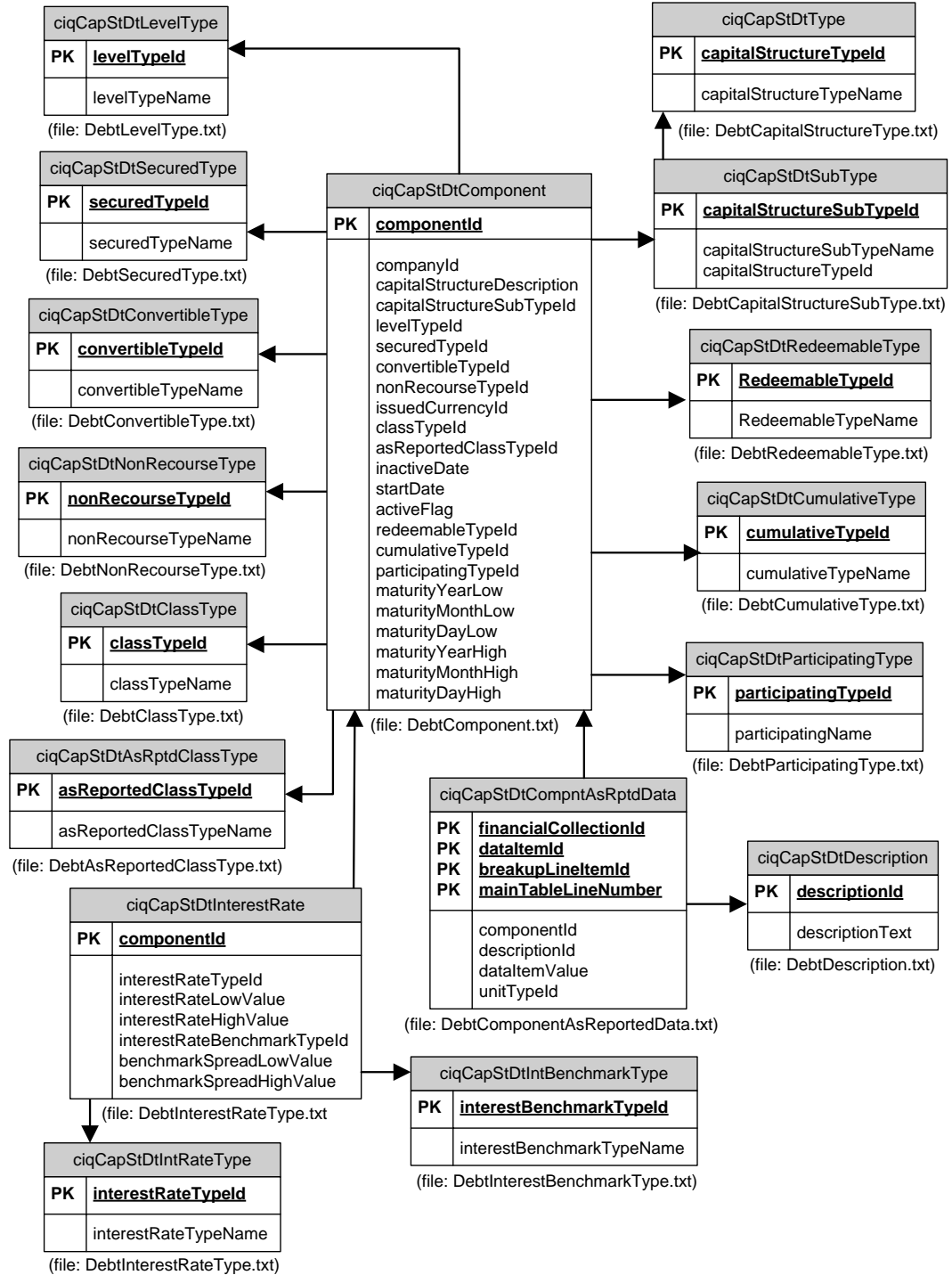
Twenty-one attributes of each debt component are captured:

### Data Points

- Security Description
- Security Type
- Security Level
- Outstanding Amounts
- Maturity Dates
- Interest Rate
- Interest Rate Type
- Interest Rate Benchmark
- Benchmark Spread
- Interest Rate Comment
- Secured Flag
- Convertibility Information
- Non-recourse Flag
- Facility Size
- Issued Currency
- Basis Points
- Debt
- Federal Fund Rate
- Repurchase Agreement
- Perpetual Maturity
- Convertible Type



## Debt Capital Structure Schema



## ciqCapStDtCompntAsRptdData Table

The **ciqCapStDtCompntAsRptdData** table contains the as reported data for an associated debt component and the numerical data item values. For example, data item values such as Long-Term Debt, Zero-coupon Senior Convertible Notes, Short-term Borrowings, European Demand Note, Capital Lease, etc., would be found in the **ciqCapStDtCompntAsRptdData** table.

ciqCapStDtCompntAsRptdData	
<b>PK</b>	<b><u>financialCollectionId</u></b>
<b>PK</b>	<b><u>dataItemId</u></b>
<b>PK</b>	<b><u>breakupLineItemId</u></b>
<b>PK</b>	<b><u>mainTableLineNumber</u></b>
	componentId descriptionId dataItemValue unitTypeId

(file: DebtComponentAsReportedData.txt)

Below you will find a description for each column in the **ciqCapStDtCompntAsRptdData** table.

Table 31. **ciqCapStDtCompntAsRptdData** table details

Column Name	Data Type	Comments
componentId	integer	The unique identifier for a particular company's debt obligation or equity component.
financialCollectionId	integer	The unique identifier for the collection
dataItemId	integer	Unique identifier for data items such as Revenue, Expense, etc.
descriptionId	integer	The unique identifier for the description of the debt component
breakupLineItemId	integer	Reserved for future use
mainTableLineNumber	integer	Reflects the table line number in S&P Capital IQ's collection process, in case recreating this internal sequence becomes necessary.
dataItemValue	decimal	The value of the financial data item
unitTypeId	tinyint	Reference data describing the type of units that display the value (e.g, actual, thousands, and millions). The unit type name and the associated values can be found in the <b>Financial Unit Type</b> table in the Premium Financials Core package.

## ciqCapStDtComponent Table

The **ciqCapStDtComponent** table provides 21 attributes of each debt component for an associated *companyId*.

ciqCapStDtComponent	
PK	<u>componentId</u>
	companyId capitalStructureDescription capitalStructureSubTypeId levelTypeId securedTypeId convertibleTypeId nonRecourseTypeId issuedCurrencyId classTypeId asReportedClassTypeId inactiveDate startDate activeFlag redeemableTypeId cumulativeTypeId participatingTypeId maturityYearLow maturityMonthLow maturityDayLow maturityYearHigh maturityMonthHigh maturityDayHigh

(file: DebtComponent.txt)

Below you will find a description for each column in the **ciqCapStDtComponent** table.

Table 32. **ciqCapStDtComponent** table details

Column Name	Data Type	Comments
componentId	int	<p>The unique identifier for a particular company's debt obligation or equity component.</p> <p>Note: A <i>componentId</i> is not specific to a filing. The same <i>componentId</i> may be used across multiple filings if the details of the debt component did not change. For example, the component ID of 112233 is assigned for a 5% bond with an amount outstanding of \$100mm due in 2015 (as listed in a company's 2009 annual report). If this same bond is listed in the company's 2010 annual report with an amount outstanding of \$90mm, the same <i>componentId</i> of 112233 will be assigned.</p>
companyId	int	The unique identifier assigned to each company in the S&P Capital IQ database.
capitalStructureDescription	varchar	For each <i>componentId</i> , the description of the component (e.g., short-term loans at 2.2%, convertible notes, other notes payable through 2006, etc.)
capitalStructureSubTypeId	int	The unique identifier for the type of security associated with the component (e.g., commercial paper, revolving credit, term loans, bonds and notes, etc.)
levelTypeId	int	The unique identifier for the priority level of the security's claim on assets in the event of liquidation (e.g., senior, subordinated, preferred, etc.)
securedTypeId	tinyint	The unique identifier that displays whether the debt is secured, and when available, the types of secured debt. (e.g., yes, no, securitized, second lien, etc.)
convertibleTypeId	tinyint	The unique identifier that displays whether the debt is convertible, and when available, the types of convertible debt. (e.g., yes, no, convertible, exchangeable, with warrants, etc.)
nonRecourseTypeId	tinyint	The unique identifier that displays if the debt is nonrecourse (e.g., NA, Yes, No)

Column Name	Data Type	Comments
issuedCurrencyId	int	The unique identifier that denotes the currency for the debt issue (e.g., 160, 50, 27, 0, etc.)
classTypeId	smallint	This is a legacy item used for internal purposes only.
asReportedClassTypeId	smallint	This identifier is currently not being used in the Debt Capital Structure package.
inactiveDate	datetime	Reserved for future use
startDate	datetime	Reserved for future use
activeFlag	tinyint	Flag if component is active/outstanding. (e.g., 1=yes)
redeemableTypeId	smallint	The unique identifier that displays if the debt is redeemable (e.g., NA, Yes, No)
cumulativeTypeId	smallint	The unique identifier that displays if cumulative interest debt exists (e.g., NA, Yes, No)
participatingTypeId	smallint	The unique identifier that displays if participating debt exists (e.g., NA, Yes, No). This identifier only applies to Preferred Securities ( <i>capitalStructureSubTypeId=9</i> ).
maturityYearLow	int	If the maturity of a component is given as a range instead of a single value, this field will represent the year of the low end of the range.
maturityMonthLow	int	If the maturity of a component is given as a range instead of a single value, this field will represent the month of the low end of the range.
maturityDayLow	int	If the maturity of a component is given as a range instead of a single value, this field will represent the day of the low end of the range.

Column Name	Data Type	Comments
maturityYearHigh	int	<p>If the maturity of a component is given as a range instead of a single value, this field will represent the year of the high end of the range. In cases where maturity is given as a single value, this field will represent the year of maturity.</p> <p>Default values:</p> <ul style="list-style-type: none"> <li>• 9999- no maturity date available in document</li> <li>• 8888- perpetual</li> <li>• 7777- default; maturity date has passed, but it is not known when debt will be repayed</li> </ul>
maturityMonthHigh	int	<p>If the maturity of a component is given as a range instead of a single value, this field will represent the month of the high end of the range. In cases where maturity is given as a single value, this field will represent the month of maturity.</p>
maturityDayHigh	int	<p>If the maturity of a component is given as a range instead of a single value, this field will represent the day of the high end of the range. In cases where maturity is given as a single value, this field will represent the day of maturity.</p>

## ciqCapStDtLevelType Table

The **ciqCapStDtLevelType** table is a reference table that displays the priority level of a security's claim on assets in the event of liquidation (e.g., Senior, Subordinated, Preferred, etc.)

ciqCapStDtLevelType	
<b>PK</b>	<b><u>levelTypeld</u></b>
	levelTypeName

(file: DebtLevelType.txt)

Below you will find a description for each column in the **ciqCapStDtLevelType** table.

Table 33. **ciqCapStDtLevelType** table details

Column Name	Data Type	Comments																
levelTypeld	integer	The unique identifier for the types of Debt Levels.																
levelTypeName	varchar	The description of the Debt Levels <table><tr><th>levelTypeld</th><th>levelTypeName</th></tr><tr><td>1</td><td>Senior</td></tr><tr><td>2</td><td>Subordinated</td></tr><tr><td>3</td><td>Junior Subordinated</td></tr><tr><td>4</td><td>Senior Subordinated</td></tr><tr><td>5</td><td>Junior</td></tr><tr><td>6</td><td>Other</td></tr><tr><td>7</td><td>Preferred</td></tr></table>	levelTypeld	levelTypeName	1	Senior	2	Subordinated	3	Junior Subordinated	4	Senior Subordinated	5	Junior	6	Other	7	Preferred
levelTypeld	levelTypeName																	
1	Senior																	
2	Subordinated																	
3	Junior Subordinated																	
4	Senior Subordinated																	
5	Junior																	
6	Other																	
7	Preferred																	

## ciqCapStDtSecuredType Table

The **ciqCapStDtSecuredType** table is a reference table that displays whether the debt is secured, and when available, the types of secured debt.

ciqCapStDtSecuredType	
<b>PK</b>	<b><u>securedTypeld</u></b>
	securedTypeName

(file: DebtSecuredType.txt)

Below you will find a description for each column in the **ciqCapStDtSecuredType** table.

Table 34. **ciqCapStDtSecuredType** table details

Column Name	Data Type	Comments																
securedTypeld	integer	The unique identifier that displays whether the debt is secured, and when available, the types of secured debt.																
securedTypeName	varchar	<div>The description of the Debt Secured Type.<table><tr><th>securedTypeld</th><th>securedTypeName</th></tr><tr><td>1</td><td>NA</td></tr><tr><td>2</td><td>YES</td></tr><tr><td>3</td><td>NO</td></tr><tr><td>4</td><td>SECURITIZED</td></tr><tr><td>5</td><td>SECOND LIEN</td></tr><tr><td>6</td><td>THIRD LIEN</td></tr><tr><td>7</td><td>FOURTH LIEN</td></tr></table></div>	securedTypeld	securedTypeName	1	NA	2	YES	3	NO	4	SECURITIZED	5	SECOND LIEN	6	THIRD LIEN	7	FOURTH LIEN
securedTypeld	securedTypeName																	
1	NA																	
2	YES																	
3	NO																	
4	SECURITIZED																	
5	SECOND LIEN																	
6	THIRD LIEN																	
7	FOURTH LIEN																	



## ciqCapStDtConvertibleType Table

The **ciqCapStDtConvertibleType** table is a reference table that displays whether the debt is convertible, and when available, the types of convertible debt.

ciqCapStDtConvertibleType	
<b>PK</b>	<b><u>convertibleTypeld</u></b>
	convertibleTypeName

(file: DebtConvertibleType.txt)

Below you will find a description for each column in the **ciqCapStDtConvertibleType** table.

Table 35. **ciqCapStDtConvertibleType** table details

Column Name	Data Type	Comments																		
convertibleTypeld	integer	The unique identifier that displays whether the debt is convertible, and when available, the types of convertible debt.																		
convertibleTypeN ame	varchar	<div>The description of the convertible debt types</div> <table><tr><th>ConvertibleTypeld</th><th>convertibleTypeName</th></tr><tr><td>1</td><td>NA</td></tr><tr><td>2 *</td><td>YES</td></tr><tr><td>3 *</td><td>NO</td></tr><tr><td>4</td><td>Convertible</td></tr><tr><td>5</td><td>Exchangeable</td></tr><tr><td>6 *</td><td>With Warrants</td></tr><tr><td>7</td><td>Not Convertible</td></tr><tr><td>8 *</td><td>Not Found</td></tr></table> <div>* Reserved for S&amp;P Capital IQ internal purposes only.</div>	ConvertibleTypeld	convertibleTypeName	1	NA	2 *	YES	3 *	NO	4	Convertible	5	Exchangeable	6 *	With Warrants	7	Not Convertible	8 *	Not Found
ConvertibleTypeld	convertibleTypeName																			
1	NA																			
2 *	YES																			
3 *	NO																			
4	Convertible																			
5	Exchangeable																			
6 *	With Warrants																			
7	Not Convertible																			
8 *	Not Found																			

## ciqCapStDtNonRecourseType Table

The **ciqCapStDtNonRecourseType** table is a reference table that indicates whether the debt is non recourse.

ciqCapStDtNonRecourseType	
<b>PK</b>	<b><u>nonRecourseTypeId</u></b>
	nonRecourseTypeName

(file: DebtNonRecourseType.txt)

Below you will find a description for each column in the **ciqCapStDtNonRecourseType** table.

Table 36. **ciqCapStDtNonRecourseType** table details

Column Name	Data Type	Comments								
nonRecourseTypeId	integer	The unique identifier that indicates whether the debt is nonrecourse.								
nonRecourseTypeName	varchar	<div>The name of the nonRecourseType.<table><tr><th colspan="2">nonrecourse TypeIdnonRecourseTypeName</th></tr><tr><td>1</td><td>NA</td></tr><tr><td>2</td><td>YES</td></tr><tr><td>3</td><td>NO</td></tr></table></div>	nonrecourse TypeIdnonRecourseTypeName		1	NA	2	YES	3	NO
nonrecourse TypeIdnonRecourseTypeName										
1	NA									
2	YES									
3	NO									

### ciqCapStDtClassType Table

The **ciqCapStDtClassType** table is a reference table that is used for legacy internal processes. Clients can ignore this table

ciqCapStDtClassType	
<b>PK</b>	<b><u>classTypeId</u></b>
	className

(file: DebtClassType.txt)

### ciqCapStDtAsRptdClassType Table

The **ciqCapStDtAsRptdClassType** table is a reference table that displays the types of as-reported debt class types. This table is currently not being used in the Debt Capital Structure package.

ciqCapStDtAsRptdClassType	
<b>PK</b>	<b><u>asReportedClassTypeId</u></b>
	asReportedClassName

(file: DebtAsReportedClassType.txt)

## ciqCapStDtInterestRate Table

The **ciqCapStDtInterestRate** table is a reference table that provides debt interest rate data for an associated debt component.

ciqCapStDtInterestRate	
PK	<u>componentId</u>
	interestRateTypeId interestRateLowValue interestRateHighValue interestRateBenchmarkTypeId benchmarkSpreadLowValue benchmarkSpreadHighValue

(file: DebtInterestRate.txt)

Below you will find a description for each column in the **ciqCapStDtInterestRate** table.

Table 37. **ciqCapStDtInterestRate** table details

Column Name	Data Type	Comments
componentId	integer	The unique identifier for a particular company's debt obligation or equity component.
interestRateTypeId	integer	The unique identifier that provides the type of debt interest rate (e.g., NA, Variable, Fixed, Zero Coupon)
interestRateLowValue	decimal	If the interest rate of a component is given as a range instead of a single value, this field will represent the rate at the low end of the range
interestRateHighValue	decimal	If the interest rate of a component is given as a range instead of a single value, this field will represent the rate at the high end of the range. In cases where the rate is given as a single value, this field will represent the interest rate of the component.
interestRateBenchmarkTypeId	integer	The unique identifier that provides the debt interest benchmark used (e.g., LIBOR, Prime Rate, EURIBOR, etc.)
benchmarkSpreadLowValue	decimal	If the spread over a variable rate of a component is given as a range instead of a single value, this field will represent the rate at the low end of the range.

---

Column Name	Data Type	Comments
benchmarkSpreadHighValue	decimal	If the spread over a variable rate of a component is given as a range instead of a single value, this field will represent the rate at the high end of the range. In cases where the spread is given as a single value, this field will represent the interest rate of the component.

### ciqCapStDtIntRateType Table

The **ciqCapStDtIntRateType** table is a reference table that displays the type of debt interest rate.

ciqCapStDtIntRateType	
<b>PK</b>	<b><u>interestRateTypeld</u></b>
	interestRateTypeName

(file: DebtInterestRateType.txt)

Below you will find a description for each column in the **ciqCapStDtIntRateType** table.

Table 38. **ciqCapStDtIntRateType** table details

Column Name	Data Type	Comments										
interestRateTypeld	integer	The unique identifier for the interest rate type										
interestRateType Name	varchar	The description of the interest rate type <table><thead><tr><th>interestRate Typeld</th><th>interestRateTypeName</th></tr></thead><tbody><tr><td>1</td><td>NA</td></tr><tr><td>2</td><td>Variable</td></tr><tr><td>3</td><td>Fixed</td></tr><tr><td>4</td><td>Zero Coupon</td></tr></tbody></table>	interestRate Typeld	interestRateTypeName	1	NA	2	Variable	3	Fixed	4	Zero Coupon
interestRate Typeld	interestRateTypeName											
1	NA											
2	Variable											
3	Fixed											
4	Zero Coupon											

## ciqCapStDtIntBenchmarkType Table

The **ciqCapStDtIntBenchmarkType** table is a reference table that displays the debt interest benchmark.

ciqCapStDtIntBenchmarkType	
<b>PK</b>	<b><u>interestBenchmarkTypeld</u></b>
	interestBenchmarkTypeName

(file: DebtInterestBenchmarkType.txt)

Below you will find a description for each column in the **ciqCapStDtIntBenchmarkType** table.

Table 39. **ciqCapStDtIntBenchmarkType** table details

Column Name	Data Type	Comments																								
interestBenchmarkTypeld	integer	The unique identifier for the interest rate benchmark type.																								
interestBenchmarkType Name	varchar	<div>The description of the interest rate benchmarks.<table><tr><th>InterestBenchmarkTypeld</th><th>interestBenchmarkType Name</th></tr><tr><td>1</td><td>NA</td></tr><tr><td>2</td><td>LIBOR</td></tr><tr><td>3</td><td>Prime Rate</td></tr><tr><td>4</td><td>EURIBOR</td></tr><tr><td>5</td><td>BBSY</td></tr><tr><td>6</td><td>TIBOR</td></tr><tr><td>7</td><td>MIBOR</td></tr><tr><td>8</td><td>Eurodollar Rate</td></tr><tr><td>9</td><td>HIBOR</td></tr><tr><td>11</td><td>Federal Funds Rate</td></tr><tr><td>12</td><td>2-Month LIBOR</td></tr></table></div>	InterestBenchmarkTypeld	interestBenchmarkType Name	1	NA	2	LIBOR	3	Prime Rate	4	EURIBOR	5	BBSY	6	TIBOR	7	MIBOR	8	Eurodollar Rate	9	HIBOR	11	Federal Funds Rate	12	2-Month LIBOR
InterestBenchmarkTypeld	interestBenchmarkType Name																									
1	NA																									
2	LIBOR																									
3	Prime Rate																									
4	EURIBOR																									
5	BBSY																									
6	TIBOR																									
7	MIBOR																									
8	Eurodollar Rate																									
9	HIBOR																									
11	Federal Funds Rate																									
12	2-Month LIBOR																									

## ciqCapStDtDescription Table

The **ciqCapStDt Description** table is a reference table that describes the debt components.

ciqCapStDtDescription	
<b>PK</b>	<b><u>descriptionId</u></b>
	descriptionText

(file: DebtDescription.txt)

Below you will find a description for each column in the **ciqCapStDtDescription** table.

Table 40. **ciqCapStDtDescription** table details

Column Name	Data Type	Comments																						
descriptionId	Integer	The unique identifier for the description of the debt component																						
descriptionText	Varchar	<div>The description of the debt components, Below are a few examples:</div> <table><tr><th>descriptionId</th><th>descriptionText</th></tr><tr><td>3000219</td><td>Debentures</td></tr><tr><td>3001634</td><td>Notes Payable</td></tr><tr><td>3002097</td><td>Mortgage Loans</td></tr><tr><td>3003245</td><td>Term Loan</td></tr><tr><td>3005207</td><td>Other Borrowings</td></tr><tr><td>3006993</td><td>Bank Loans</td></tr><tr><td>3007383</td><td>Capital Leases</td></tr><tr><td>3008437</td><td>Commercial Paper</td></tr><tr><td>3012272</td><td>Bank Overdraft Facility</td></tr><tr><td>3021223</td><td>Mortgage Notes</td></tr></table>	descriptionId	descriptionText	3000219	Debentures	3001634	Notes Payable	3002097	Mortgage Loans	3003245	Term Loan	3005207	Other Borrowings	3006993	Bank Loans	3007383	Capital Leases	3008437	Commercial Paper	3012272	Bank Overdraft Facility	3021223	Mortgage Notes
descriptionId	descriptionText																							
3000219	Debentures																							
3001634	Notes Payable																							
3002097	Mortgage Loans																							
3003245	Term Loan																							
3005207	Other Borrowings																							
3006993	Bank Loans																							
3007383	Capital Leases																							
3008437	Commercial Paper																							
3012272	Bank Overdraft Facility																							
3021223	Mortgage Notes																							



## ciqCapStDebt Participating Type Table

The **ciqCapStDtParticipatingType** table is a reference table that indicates whether participating debt exists. This only applies to Preferred Securities (*capitalStructureSubTypeId=9*) and indicates whether the component has participating rights.

ciqCapStDtParticipatingType	
<b>PK</b>	<b><u>participatingTypeId</u></b>
	participatingName

(file: DebtParticipatingType.txt)

Below you will find a description for each column in the **ciqCapStDtParticipatingType** table.

Table 41. **ciqCapStDtParticipatingType** table details

Column Name	Data Type	Comments								
participatingType Id	integer	The unique identifier that denotes whether participating debt exists								
participatingType Name	varchar	The name /description of the participatingType Id <table><tr><th>participatingType Id</th><th>participatingTypeName</th></tr><tr><td>1</td><td>NA</td></tr><tr><td>2</td><td>YES</td></tr><tr><td>3</td><td>NO</td></tr></table>	participatingType Id	participatingTypeName	1	NA	2	YES	3	NO
participatingType Id	participatingTypeName									
1	NA									
2	YES									
3	NO									

## ciqCapStDtCumulativeType Table

The **ciqCapStDtCumulativeType** table is a reference table that indicates if cumulative interest debt exists.

ciqCapStDtCumulativeType	
<b>PK</b>	<b><u>cumulativeTypeId</u></b>
	cumulativeTypeName

(file: DebtCumulativeType.txt)

Below you will find a description for each column in the **ciqCapStDtCumulativeType** table.

Table 42. **ciqCapStDtCumulativeType** table details

Column Name	Data Type	Comments										
cumulativeTypeId	integer	The unique identifier that denotes whether cumulative interest debt exists										
cumulativeType Name	varchar	The name of the cumulativeTypeId <table><thead><tr><th colspan="2">cumulativeType</th></tr><tr><th>Id</th><th>cumulativeTypeName</th></tr></thead><tbody><tr><td>1</td><td>NA</td></tr><tr><td>2</td><td>YES</td></tr><tr><td>3</td><td>NO</td></tr></tbody></table>	cumulativeType		Id	cumulativeTypeName	1	NA	2	YES	3	NO
cumulativeType												
Id	cumulativeTypeName											
1	NA											
2	YES											
3	NO											

## ciqCapStDtRedeemableType Table

The **ciqCapStDtRedeemableType** table is a reference table that indicates if the debt is redeemable.

ciqCapStDtRedeemableType	
<b>PK</b>	<b><u>RedeemableTypeId</u></b>
	RedeemableTypeName

(file: DebtRedeemableType.txt)

Below you will find a description for each column in the **ciqCapStDtRedeemableType** table.

Table 43. **ciqCapStDtRedeemableType** table details

Column Name	Data Type	Comments										
RedeemableType Id	integer	The unique identifier that denotes whether the debt is redeemable.										
RedeemableType Name	varchar	<div>The name of the <i>RedeemableTypeId</i></div> <table><tr><th colspan="2">RedeemableType</th></tr><tr><th>Id</th><th>RedeemableTypeName</th></tr><tr><td>1</td><td>NA</td></tr><tr><td>2</td><td>YES</td></tr><tr><td>3</td><td>NO</td></tr></table>	RedeemableType		Id	RedeemableTypeName	1	NA	2	YES	3	NO
RedeemableType												
Id	RedeemableTypeName											
1	NA											
2	YES											
3	NO											

## ciqCapStDtSubType Table

The **ciqCapStDtSubType** table is a reference table that displays the capital subtypes.

ciqCapStDtSubType	
<b>PK</b>	<b><u>capitalStructureSubTypeId</u></b>
	capitalStructureSubTypeName capitalStructureTypeId

(file: DebtCapitalStructureSubType.txt)

Below you will find a description for each column in the **ciqCapStDtSubType** table.

Table 44. **ciqCapStDtSubType** table details

Column Name	Data Type	Comments
capitalStructureSubTypeId	integer	The unique identifier for the capital subtypes

Column Name	Data Type	Comments																																																																																				
capitalStructure SubTypeName	varchar	<p>The name of the capital subtype.</p> <table> <tr> <th>Capital Structure SubType Id</th><th>capitalStructure SubTypeName</th><th>Capital Structure Typeld</th></tr> <tr><td>1</td><td>Commercial Paper</td><td>1</td></tr> <tr><td>2</td><td>Revolving Credit</td><td>1</td></tr> <tr><td>3</td><td>Term Loans</td><td>1</td></tr> <tr><td>4</td><td>Bonds and Notes</td><td>1</td></tr> <tr><td>5</td><td>Capital Lease</td><td>1</td></tr> <tr><td>6</td><td>Trust Preferred</td><td>1</td></tr> <tr><td>7</td><td>Other Borrowings</td><td>1</td></tr> <tr><td>8</td><td>Adjustments</td><td>1</td></tr> <tr><td>9</td><td>Preferred Securities</td><td>1</td></tr> <tr><td>10</td><td>Common Stock</td><td>2</td></tr> <tr><td>11</td><td>Preferred Common Stock</td><td>2</td></tr> <tr><td>12</td><td>Trust Units</td><td>2</td></tr> <tr><td>13</td><td>Partnership Units</td><td>2</td></tr> <tr><td>14</td><td>Minority Interests</td><td>2</td></tr> <tr><td>15</td><td>Tracking Stock</td><td>2</td></tr> <tr><td>16</td><td>Derived Interests</td><td>2</td></tr> <tr><td>17</td><td>American Depositary Receipts</td><td>4</td></tr> <tr><td>18</td><td>Global Depositary Receipts</td><td>4</td></tr> <tr><td>19</td><td>Canadian Depositary Receipts</td><td>4</td></tr> <tr><td>20</td><td>Swedish Depositary Receipts</td><td>4</td></tr> <tr><td>21</td><td>Philippine Depositary Receipts</td><td>4</td></tr> <tr><td>22</td><td>Indonesian Depositary Receipts</td><td>4</td></tr> <tr><td>23</td><td>Brazilian Depositary Receipts</td><td>4</td></tr> <tr><td>24</td><td>Chess Depositary Interest</td><td>4</td></tr> <tr><td>25</td><td>Others</td><td>4</td></tr> <tr><td>26</td><td>Certificates of Deposits Argentina</td><td>4</td></tr> <tr><td>27</td><td>Taiwan Depository Receipts</td><td>4</td></tr> </table>	Capital Structure SubType Id	capitalStructure SubTypeName	Capital Structure Typeld	1	Commercial Paper	1	2	Revolving Credit	1	3	Term Loans	1	4	Bonds and Notes	1	5	Capital Lease	1	6	Trust Preferred	1	7	Other Borrowings	1	8	Adjustments	1	9	Preferred Securities	1	10	Common Stock	2	11	Preferred Common Stock	2	12	Trust Units	2	13	Partnership Units	2	14	Minority Interests	2	15	Tracking Stock	2	16	Derived Interests	2	17	American Depositary Receipts	4	18	Global Depositary Receipts	4	19	Canadian Depositary Receipts	4	20	Swedish Depositary Receipts	4	21	Philippine Depositary Receipts	4	22	Indonesian Depositary Receipts	4	23	Brazilian Depositary Receipts	4	24	Chess Depositary Interest	4	25	Others	4	26	Certificates of Deposits Argentina	4	27	Taiwan Depository Receipts	4
Capital Structure SubType Id	capitalStructure SubTypeName	Capital Structure Typeld																																																																																				
1	Commercial Paper	1																																																																																				
2	Revolving Credit	1																																																																																				
3	Term Loans	1																																																																																				
4	Bonds and Notes	1																																																																																				
5	Capital Lease	1																																																																																				
6	Trust Preferred	1																																																																																				
7	Other Borrowings	1																																																																																				
8	Adjustments	1																																																																																				
9	Preferred Securities	1																																																																																				
10	Common Stock	2																																																																																				
11	Preferred Common Stock	2																																																																																				
12	Trust Units	2																																																																																				
13	Partnership Units	2																																																																																				
14	Minority Interests	2																																																																																				
15	Tracking Stock	2																																																																																				
16	Derived Interests	2																																																																																				
17	American Depositary Receipts	4																																																																																				
18	Global Depositary Receipts	4																																																																																				
19	Canadian Depositary Receipts	4																																																																																				
20	Swedish Depositary Receipts	4																																																																																				
21	Philippine Depositary Receipts	4																																																																																				
22	Indonesian Depositary Receipts	4																																																																																				
23	Brazilian Depositary Receipts	4																																																																																				
24	Chess Depositary Interest	4																																																																																				
25	Others	4																																																																																				
26	Certificates of Deposits Argentina	4																																																																																				
27	Taiwan Depository Receipts	4																																																																																				

Column Name	Data Type	Comments												
capitalStructure TypeId	integer	<p>The unique identifier for the forms of capital. Below are the <i>TypeId</i>s and their corresponding descriptions.</p> <table><tr><th><u>capitalStructure TypeId</u></th><th><u>capitalStructureType Name</u></th></tr><tr><td>1</td><td>Debt</td></tr><tr><td>2 *</td><td>Common Equity *</td></tr><tr><td>3</td><td>Preferred Equity</td></tr><tr><td>4</td><td>Depository Receipts</td></tr><tr><td>5</td><td>Derived Interest Units</td></tr></table> <p>* Although this <i>TypeId</i> appears in the Debt Type table, it is irrelevant in the Debt Capital Structure package.</p>	<u>capitalStructure TypeId</u>	<u>capitalStructureType Name</u>	1	Debt	2 *	Common Equity *	3	Preferred Equity	4	Depository Receipts	5	Derived Interest Units
<u>capitalStructure TypeId</u>	<u>capitalStructureType Name</u>													
1	Debt													
2 *	Common Equity *													
3	Preferred Equity													
4	Depository Receipts													
5	Derived Interest Units													

## ciqCapStDtType Table

The **ciqCapStDtType** table is a reference table that presents the different forms of capital (e.g., Debt, Common Equity, Preferred Equity, Depositary Receipts, and Derived Interest Units).

ciqCapStDtType	
<b>PK</b>	<b><u>capitalStructureTypeld</u></b>
	capitalStructureTypeName

(file: DebtCapitalStructureType.txt)

Below you will find a description for each column in the **ciqCapStDtType** table.

Table 45. **ciqCapStDtType** table details

Column Name	Data Type	Comments												
capitalStructureTypeld	integer	The unique identifier for the different forms of capital.												
capitalStructureType Name	varchar	<div>The description of the different forms of capital.</div> <table><tr><th><u>capitalStructureTypeld</u></th><th><u>capitalStructureType Name</u></th></tr><tr><td>1</td><td>Debt</td></tr><tr><td>2 *</td><td>Common Equity *</td></tr><tr><td>3</td><td>Preferred Equity</td></tr><tr><td>4</td><td>Depositary Receipts</td></tr><tr><td>5</td><td>Derived Interest Units</td></tr></table> <div>* Although this <i>Typeld</i> appears in the Debt Type table, it is irrelevant in the Debt Capital Structure package.</div>	<u>capitalStructureTypeld</u>	<u>capitalStructureType Name</u>	1	Debt	2 *	Common Equity *	3	Preferred Equity	4	Depositary Receipts	5	Derived Interest Units
<u>capitalStructureTypeld</u>	<u>capitalStructureType Name</u>													
1	Debt													
2 *	Common Equity *													
3	Preferred Equity													
4	Depositary Receipts													
5	Derived Interest Units													

## Equity Capital Structure Add-On

S&P Capital IQ captures equity capital structure data for over 80,000 public and private companies worldwide allowing for deeper analysis of an individual company's or group of companies' equity structure and equity issuances. For the most part, data is available back to the early 1990s for most North American and Non-North American companies; however, earlier data may exist for some companies.

Distinct data points are sourced from press releases, company websites, global stock exchanges, as well as direct feeds from SEC, SEDAR, ASX and RNS.

The Equity Capital Structure Add-On package may be licensed individually or provided in addition to an existing subscription to Premium Financials. This Add-On package also links to the **ciqFinCollection** table in the Premium Financials Core package for some data items.

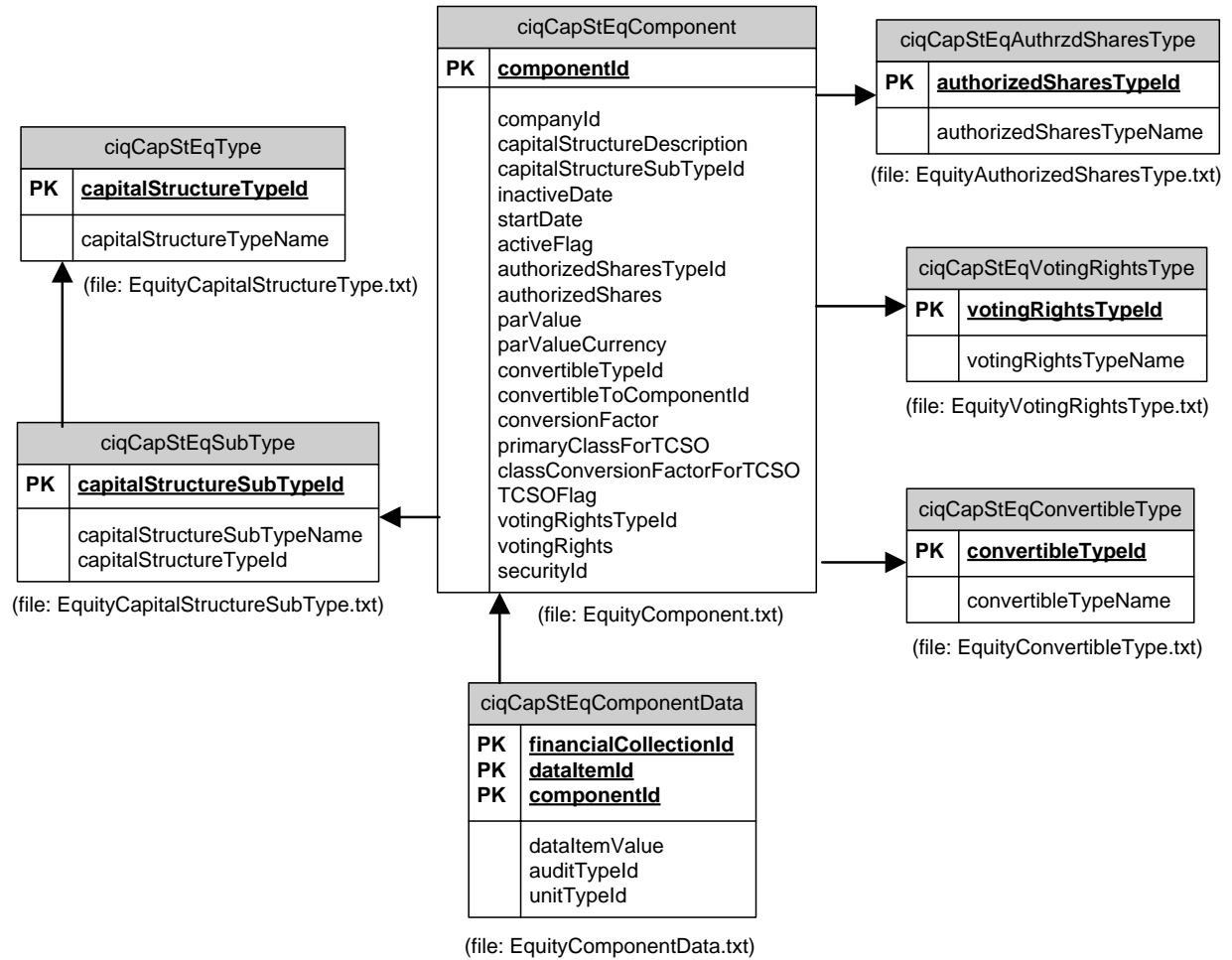
Over 30 distinct class-level data items are collected including:

### Data Points

- Shares Outstanding
- Authorized Shares
- Issued Shares
- Shares in Treasury
- Holders of Record and Beneficial Holders
- Component Name
- Component Type
- Par Value
- Par Value Currency
- Converts Into
- Conversion Factor
- Conversion Type
- Voting Rights
- Company Primary Class
- Class participation in Shares outstanding
- Ex-Date of a Split
- Preferred Shares
- Nominal Value
- Share Capital
- Buybacks - Regular Treasury Operations
- Buybacks - Tender Offers
- Conversions - Debt
- Conversions - Preferred Securities
- Conversions - Inter-class
- Follow-On Offering
- Private Placements
- Rights Offerings
- Splits / Stock Dividends
- Stock Issuance to Management
- Component Active and Inactive Dates
- Security Type
- Escrow Shares
- Trust Shares
- Security Name
- Currency
- Trade Date



## Equity Capital Structure Schema



## ciqCapStEqComponent Table

The **ciqCapStEqComponent** table provides 18 attributes of each equity component for an associated *companyId*.

ciqCapStEqComponent	
PK	<u>componentId</u>
	companyId capitalStructureDescription capitalStructureSubTypeId inactiveDate startDate activeFlag authorizedSharesTypeId authorizedShares parValue parValueCurrency convertibleTypeId convertibleToComponentId conversionFactor primaryClassForTCSO classConversionFactorForTCSO TCSOFlag votingRightsTypeId votingRights securityId

(file: EquityComponent.txt)

Below you will find a description for each column in the **ciqCapStEqComponent** table.

Table 46. **ciqCapStEqComponent** table details

Column Name	Data Type	Comments
componentId	int	The unique identifier for a particular company's debt obligation or equity component.
companyId	int	The unique identifier assigned to each company in the S&P Capital IQ database.
capitalStructureDescription	varchar	For each <i>componentId</i> , the description of the component associated with each class of stock (e.g., ordinary shares, equity shares, Class A Common Stock, etc.) .
capitalStructureSubTypeId	int	The unique identifier for the type of security associated with the component (common, preferred, trust units, etc.).
inactiveDate	datetime	Date when a particular class of company stock was cancelled or exchanged.

Column Name	Data Type	Comments
startDate	datetime	Date when a particular class of company stock was first issued.
activeFlag	tinyint	This value identifies whether or not the component is currently active (e.g., 1=yes).
authorizedSharesTypeId	int	The unique identifier for the types of authorized shares (e.g., Unlimited Authorized Shares, Not Found, No Authorized Shares, Actual number of shares).
authorizedShares	Numeric	Total number of shares of a particular class of stock that a company is authorized to issue.
parValue	Numeric	Currency of the par value of company stock (U.S. Dollar, British Pound, Euro, etc.).
parValueCurrency	int	The reported currency for the par value.
convertibleTypeId	int	The unique identifier indicating that a particular class of company stock is convertible into another class (convertible, non-convertible, or exchangeable).
convertibleToComponentId	int	The unique identifier for the class of company stock that one class is convertible into or exchangeable with (i.e., Class A is convertible into Common).
conversionFactor	Numeric	The number of shares of a particular class of company stock that is required to convert into or exchange for one share of another class of company stock.
primaryClassForTCSO	int	This is the class of stock that is considered primary. The primary class is the component associated with the <i>securityId</i> for the company's primary trading item. All other equity components of the company are converted into the primary class for the purpose of calculating total common shares outstanding (TCSO/TSOFD).
classConversionFactorForTCSO	Numeric	This is the conversion factor used to convert a non-primary equity component into the primary component.

Column Name	Data Type	Comments
TCSOFlag	int	<p>A value of 2 means the component participates in the TCSO calculation (i.e., is part of the WASO count and participates in earnings).</p> <p>A value of 3 means the component does not participate in the TCSO calculation (i.e., the component is not included in WASO but is an equity component that is captured for reference).</p>
votingRightsTypeId	int	The unique identifier for the voting right type (e.g., No Voting Rights, Not Found, Complex Voting, Actual voting Rights).
votingRights	Numeric	Number of voting rights associated with one share of a particular class of company stock.
securityId	int	The unique identifier for a security. This represents the link to the security ID associated to the component. If a component has a CIQ <i>SecurityId</i> = 1000, then the component is either not publicly traded or S&P Capital IQ has yet to link this component to its trading item.

## ciqCapStEqComponentData Table

The **ciqCapStEqComponentData** table provides data for an associated equity component at a particular financial collection.

The **ciqCapStEqComponentData** table contains the numerical data items. For example, item values such as Common Shares Outstanding, Class A Common Shares Outstanding, and Shares Outstanding As On Filing Date, etc., are found in the **ciqCapStEqComponentData** table.

ciqCapStEqComponentData	
<b>PK</b>	<b><u>financialCollectionId</u></b>
<b>PK</b>	<b><u>dataItemId</u></b>
<b>PK</b>	<b><u>componentId</u></b>
	dataItemValue auditTypeId unitTypeId

(file: EquityComponentData.txt)

Below you will find a description for each column in the **ciqCapStEqComponentData** table.

Table 47. **ciqCapStEqComponentData** table details

Column Name	Data Type	Comments
financialCollectionId	integer	The unique identifier for the collection
dataItemId	integer	Unique identifier for data items such as Revenue, Expense, etc.
componentId	integer	The unique identifier for a particular company's debt obligation or equity component.
dataItemValue	decimal	The value of the financial data item
auditTypeId	integer	Reserved for future use
unitTypeId	tinyint	Reference data displaying the type of units that describe the value (e.g., actual, thousands, and millions). The unit type name and the associated values can be found in the <b>Financial Unit Type</b> table in the Premium Financials Core package.

## ciqCapStEqType Table

The **ciqCapStEqType** table is a reference table that displays the types of capital classes.

ciqCapStEqType	
<b>PK</b>	<b><u>capitalStructureTypeid</u></b>
	capitalStructureTypeName

(file: EquityCapitalStructureType.txt)

Below you will find a description for each column in the **ciqCapStEqType** table.

Table 48. **ciqCapStEqType** table details

Column Name	Data Type	Comments												
capitalStructureTypeId	integer	The unique identifier for the different forms of capital.												
capitalStructureTypeName	varchar	The description of the different forms of capital. <div><table><tr><th><u>capitalStructureTypeid</u></th><th><u>capitalStructureTypeName</u></th></tr><tr><td>1</td><td>Debt</td></tr><tr><td>2</td><td>Common Equity</td></tr><tr><td>3</td><td>Preferred Equity</td></tr><tr><td>4</td><td>Depository Receipts</td></tr><tr><td>5</td><td>Derived Interest Units</td></tr></table></div>	<u>capitalStructureTypeid</u>	<u>capitalStructureTypeName</u>	1	Debt	2	Common Equity	3	Preferred Equity	4	Depository Receipts	5	Derived Interest Units
<u>capitalStructureTypeid</u>	<u>capitalStructureTypeName</u>													
1	Debt													
2	Common Equity													
3	Preferred Equity													
4	Depository Receipts													
5	Derived Interest Units													

## ciqCapStEqSubType Table

The **ciqCapStEqSubType** table is a reference table that displays the capital subtypes.

ciqCapStEqSubType	
<b>PK</b>	<b><u>capitalStructureSubTypeId</u></b>
	capitalStructureSubTypeName capitalStructureTypeId

(file: EquityCapitalStructureSubType.txt)

Below you will find a description for each column in the **ciqCapStEqSubType** table.

Table 49. **ciqCapStEqSubType** table details

Column Name	Data Type	Comments
capitalStructureSubTypeId	integer	The unique identifier that denotes the capital subtypes

Column Name	Data Type	Comments																																																																																				
capitalStructureSubTypeName	varchar	<p>The name of the capital subtype.</p> <table> <tr> <th>Capital Structure SubTypeId</th><th>capitalStructureSubTypeName</th><th>Capital Structure TypeId</th></tr> <tr><td>1</td><td>Commercial Paper</td><td>1</td></tr> <tr><td>2</td><td>Revolving Credit</td><td>1</td></tr> <tr><td>3</td><td>Term Loans</td><td>1</td></tr> <tr><td>4</td><td>Bonds and Notes</td><td>1</td></tr> <tr><td>5</td><td>Capital Lease</td><td>1</td></tr> <tr><td>6</td><td>Trust Preferred</td><td>1</td></tr> <tr><td>7</td><td>Other Borrowings</td><td>1</td></tr> <tr><td>8</td><td>Adjustments</td><td>1</td></tr> <tr><td>9</td><td>Preferred Securities</td><td>1</td></tr> <tr><td>10</td><td>Common Stock</td><td>2</td></tr> <tr><td>11</td><td>Preferred Common Stock</td><td>2</td></tr> <tr><td>12</td><td>Trust Units</td><td>2</td></tr> <tr><td>13</td><td>Partnership Units</td><td>2</td></tr> <tr><td>14</td><td>Minority Interests</td><td>2</td></tr> <tr><td>15</td><td>Tracking Stock</td><td>2</td></tr> <tr><td>16</td><td>Derived Interests</td><td>2</td></tr> <tr><td>17</td><td>American Depositary Receipts</td><td>4</td></tr> <tr><td>18</td><td>Global Depositary Receipts</td><td>4</td></tr> <tr><td>19</td><td>Canadian Depositary Receipts</td><td>4</td></tr> <tr><td>20</td><td>Swedish Depositary Receipts</td><td>4</td></tr> <tr><td>21</td><td>Philippine Depositary Receipts</td><td>4</td></tr> <tr><td>22</td><td>Indonesian Depositary Receipts</td><td>4</td></tr> <tr><td>23</td><td>Brazilian Depositary Receipts</td><td>4</td></tr> <tr><td>24</td><td>Chess Depositary Interest</td><td>4</td></tr> <tr><td>25</td><td>Others</td><td>4</td></tr> <tr><td>26</td><td>Certificates of Deposits Argentina</td><td>4</td></tr> <tr><td>27</td><td>Taiwan Depositary Receipts</td><td>4</td></tr> </table>	Capital Structure SubTypeId	capitalStructureSubTypeName	Capital Structure TypeId	1	Commercial Paper	1	2	Revolving Credit	1	3	Term Loans	1	4	Bonds and Notes	1	5	Capital Lease	1	6	Trust Preferred	1	7	Other Borrowings	1	8	Adjustments	1	9	Preferred Securities	1	10	Common Stock	2	11	Preferred Common Stock	2	12	Trust Units	2	13	Partnership Units	2	14	Minority Interests	2	15	Tracking Stock	2	16	Derived Interests	2	17	American Depositary Receipts	4	18	Global Depositary Receipts	4	19	Canadian Depositary Receipts	4	20	Swedish Depositary Receipts	4	21	Philippine Depositary Receipts	4	22	Indonesian Depositary Receipts	4	23	Brazilian Depositary Receipts	4	24	Chess Depositary Interest	4	25	Others	4	26	Certificates of Deposits Argentina	4	27	Taiwan Depositary Receipts	4
Capital Structure SubTypeId	capitalStructureSubTypeName	Capital Structure TypeId																																																																																				
1	Commercial Paper	1																																																																																				
2	Revolving Credit	1																																																																																				
3	Term Loans	1																																																																																				
4	Bonds and Notes	1																																																																																				
5	Capital Lease	1																																																																																				
6	Trust Preferred	1																																																																																				
7	Other Borrowings	1																																																																																				
8	Adjustments	1																																																																																				
9	Preferred Securities	1																																																																																				
10	Common Stock	2																																																																																				
11	Preferred Common Stock	2																																																																																				
12	Trust Units	2																																																																																				
13	Partnership Units	2																																																																																				
14	Minority Interests	2																																																																																				
15	Tracking Stock	2																																																																																				
16	Derived Interests	2																																																																																				
17	American Depositary Receipts	4																																																																																				
18	Global Depositary Receipts	4																																																																																				
19	Canadian Depositary Receipts	4																																																																																				
20	Swedish Depositary Receipts	4																																																																																				
21	Philippine Depositary Receipts	4																																																																																				
22	Indonesian Depositary Receipts	4																																																																																				
23	Brazilian Depositary Receipts	4																																																																																				
24	Chess Depositary Interest	4																																																																																				
25	Others	4																																																																																				
26	Certificates of Deposits Argentina	4																																																																																				
27	Taiwan Depositary Receipts	4																																																																																				



Column Name	Data Type	Comments												
capitalStructure TypeId	integer	<p>The unique identifier for the forms of capital. Below are the <i>TypeIds</i> and their corresponding descriptions.</p> <table><tr><th>capitalStructure TypeId</th><th>capitalStructureType Name</th></tr><tr><td>1</td><td>Debt</td></tr><tr><td>2</td><td>Common Equity</td></tr><tr><td>3</td><td>Preferred Equity</td></tr><tr><td>4</td><td>Depository Receipts</td></tr><tr><td>5</td><td>Derived Interest Units</td></tr></table>	capitalStructure TypeId	capitalStructureType Name	1	Debt	2	Common Equity	3	Preferred Equity	4	Depository Receipts	5	Derived Interest Units
capitalStructure TypeId	capitalStructureType Name													
1	Debt													
2	Common Equity													
3	Preferred Equity													
4	Depository Receipts													
5	Derived Interest Units													

## ciqCapStEqConvertibleType Table

The **ciqCapStEqConvertibleType** table is a reference table that displays whether the equity is convertible, and when available, the type of convertible equity.

ciqCapStEqConvertibleType	
<b>PK</b>	<b><u>convertibleTypeld</u></b>
	convertibleTypeName

(file: EquityConvertibleType.txt)

Below you will find a description for each column in the **ciqCapStEqConvertibleType** table.

Table 50. **ciqCapStEqConvertibleType** table details

Column Name	Data Type	Comments																		
convertibleTypeId	integer	The unique identifier that displays that displays whether the equity is convertible, and when available, the types of convertible equity.																		
convertibleTypeName	varchar	<div>The description of the type of convertible equity.<table><tr><th>ConvertibleTypeid</th><th>convertibleTypeName</th></tr><tr><td>1</td><td>NA</td></tr><tr><td>2 *</td><td>YES</td></tr><tr><td>3 *</td><td>NO</td></tr><tr><td>4</td><td>Convertible</td></tr><tr><td>5</td><td>Exchangeable</td></tr><tr><td>6 *</td><td>With Warrants</td></tr><tr><td>7</td><td>Not Convertible</td></tr><tr><td>8 *</td><td>Not Found</td></tr></table></div> <div>* Reserved for S&amp;P Capital IQ internal purposes only.</div>	ConvertibleTypeid	convertibleTypeName	1	NA	2 *	YES	3 *	NO	4	Convertible	5	Exchangeable	6 *	With Warrants	7	Not Convertible	8 *	Not Found
ConvertibleTypeid	convertibleTypeName																			
1	NA																			
2 *	YES																			
3 *	NO																			
4	Convertible																			
5	Exchangeable																			
6 *	With Warrants																			
7	Not Convertible																			
8 *	Not Found																			

## ciqCapStEqAuthrzdSharesType Table

The **ciqCapStEqAuthrzdSharesType** table is a reference table that provides the textual description of the *authorizedSharesTypeld*.

ciqCapStEqAuthrzdSharesType	
<b>PK</b>	<b><u>authorizedSharesTypeld</u></b>
	authorizedSharesTypeName

(file: EquityAuthorizedSharesType.txt)

Below you will find a description for each column in the **ciqCapStEqAuthrzdSharesType** table.

Table 51. **ciqCapStEqAuthrzdSharesType** table details

Column Name	Data Type	Comments										
authorizedSharesTypeId	integer	The unique identifier for the description of the authorized shares type										
authorizedSharesTypeName	varchar	<div>The textual description of the <i>authorizedSharesType</i><i>Id</i></div> <table><thead><tr><th>Authorized Shares TypeId</th><th>authorizedSharesType Name</th></tr></thead><tbody><tr><td>1</td><td>Unlimited Authorized Shares</td></tr><tr><td>2</td><td>Not Found</td></tr><tr><td>3</td><td>No Authorized Shares</td></tr><tr><td>4</td><td>Actual number of shares</td></tr></tbody></table>	Authorized Shares TypeId	authorizedSharesType Name	1	Unlimited Authorized Shares	2	Not Found	3	No Authorized Shares	4	Actual number of shares
Authorized Shares TypeId	authorizedSharesType Name											
1	Unlimited Authorized Shares											
2	Not Found											
3	No Authorized Shares											
4	Actual number of shares											

## ciqCapStEqVotingRightsType Table

The **ciqCapStEqVotingRightsType** table is a reference table that provides the textual description of the *votingRightsTypeld*.

ciqCapStEqVotingRightsType	
<b>PK</b>	<b><u>votingRightsTypeld</u></b>
	votingRightsTypeName

(file: EquityVotingRightsType.txt)

Below you will find a description for each column in the **ciqCapStEqVotingRightsType** table.

Table 52. **ciqCapStEqVotingRightsType** table details

Column Name	Data Type	Comments										
votingRightsTypeId	integer	The unique identifier for the voting rights type										
votingRightsTypeName	varchar	The textual description of the <i>votingRightsTypeId</i> <table><tr><th colspan="2">voting Rights Typeld votingRightsTypeName</th></tr><tr><td>1</td><td>No Voting Rights</td></tr><tr><td>2</td><td>Not Found</td></tr><tr><td>3</td><td>Complex Voting</td></tr><tr><td>4</td><td>Actual voting Rights</td></tr></table>	voting Rights Typeld votingRightsTypeName		1	No Voting Rights	2	Not Found	3	Complex Voting	4	Actual voting Rights
voting Rights Typeld votingRightsTypeName												
1	No Voting Rights											
2	Not Found											
3	Complex Voting											
4	Actual voting Rights											

## Financial Display Add-On

The Financial Display Add-On allows you to recreate financial statements displaying CIQ data items in the order they would appear in a typical financial presentation.

ciqFinDisplay	
<b>PK</b>	<b><u>dataItemId</u></b>
<b>PK</b>	<b><u>reportingTemplateId</u></b>
	dataCollectionTypeId lineOrder summaryDisplay detailDisplay

file: FinDisplay.txt

Below you will find a description for each column in the **ciqFinDisplay** table.

Table 53. **ciqFinDisplay** table details

Column Name	Data Type	Comments																
dataItemId	int	Unique identifier for the different pieces of data. This identifies the type of the value (Revenue, Expense, etc.)																
reportingTemplateId	tinyint	Defines the template in which a company's financials were collected. The table below provides a description of the template names associated with the reportingTemplateId. <table><tr><th>reportingTemplateId</th><th>Template Name</th></tr><tr><td>1</td><td>Standard</td></tr><tr><td>2</td><td>Banks</td></tr><tr><td>3</td><td>Insurance</td></tr><tr><td>4</td><td>Utility</td></tr><tr><td>5</td><td>Real Estate</td></tr><tr><td>7</td><td>Financial Services</td></tr><tr><td>8</td><td>Capital Markets</td></tr></table>	reportingTemplateId	Template Name	1	Standard	2	Banks	3	Insurance	4	Utility	5	Real Estate	7	Financial Services	8	Capital Markets
reportingTemplateId	Template Name																	
1	Standard																	
2	Banks																	
3	Insurance																	
4	Utility																	
5	Real Estate																	
7	Financial Services																	
8	Capital Markets																	
dataCollectionTypeId	int	The unique identifier defining the collection (e.g. income statement, balance sheet, statement of cash flow)																
lineOrder	int	Represents the position in which the item appears in the template.																
summaryDisplay	tinyint	1 indicates that the item appears in the template's summary display.																
detailDisplay	tinyint	1 indicates that the item appears in the template's detail display.																

**Note:** Please see the [Appendix](#) for a [sample Microsoft SQL query](#) that shows how to use this table.

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# Data Item Examples

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## Financial Statement and Supplemental Items

Company fundamental data is collected from each company's Balance Sheet, Income Statement, and Statement of Cash Flow.

Refer to the *S&P Capital IQ Financials Balancing Models* for a current list of Balance Sheet, Income Statement, Statement of Cash Flow and Supplemental items..

The comprehensive *Financials Glossary* provides definitions and formulas for every item.

## Balance Sheet Data Items

Examples of Balance Sheet data items in Premium Financials include:

- |   |                                |
|---|--------------------------------|
| ▪ Total Cash And Short Term Investments | • Accounts Payable             |
| ▪ Accounts Receivable                   | • Total Current Liabilities    |
| ▪ Total Receivables                     | • Long Term Debt               |
| ▪ Inventory                             | • Total Liabilities            |
| ▪ Total Current Assets                  | • Preferred Stock Redeemable   |
| ▪ Accumulated Depreciation              | • Total Preferred Equity       |
| ▪ Net Property Plant And Equipment      | • Retained Earnings            |
| ▪ Goodwill                              | • Total Common Equity          |
| ▪ Total Assets                          | • Total Equity                 |
|   | • Total Liabilities And Equity |

## Supplemental Balance Sheet Data

Balance Sheet supplemental data (collected from notes to the Balance Sheet) provides additional information about a company's overall stability. Premium Financials delivers annual, quarterly, semi-annual, year-to-date (YTD) and latest 12 months (LTM) supplemental data.

Examples of Supplemental Balance Sheet data items include:

- Total Shares Out. on Filing Date
- Date
- Book Value/Share
- Tangible Book Value/Share
- Total Debt
- Net Debt
- Total Minority Interest
- Equity Method Investments
- Inventory Method
- Land
- Buildings
- Machinery
- Full Time Employees
- Average Assets
- Average Loans
- Cash Deposits Int. Bearing
- Fed Funds Sold
- Number Of Branches

## Income Statement Data Items

Examples of Income Statement data items include:

- Revenue
- Finance Div. Revenue
- Insurance Div. Revenue
- Total Revenue
- Cost Of Revenue
- Other Operating Exp., Total
- Total Operating Expenses
- Operating Income
- Net Interest Exp.
- EBT Excl Unusual Items
- Total Unusual Items
- EBT Incl. Unusual Items
- Earnings from Cont. Ops.
- Net Income
- NI to Common Incl. Extra Items
- NI to Common Excl. Extra Items



## Supplemental Income Statement Data

Income Statement supplemental data (collected from notes to the Income Statement) provides additional information about a company's overall stability. Premium Financials delivers annual, quarterly, semi-annual, year-to-date (YTD) and latest 12 months (LTM) supplemental data.

Examples of Supplemental Income Statement data items include:

- Per Share Items
- Basic EPS
- Basic EPS Excl. Extra Items
- Normalized Basic EPS
- Normalized Diluted EPS
- Dividends per share
- Payout Ratio %
- Distributable Cash per Share
- Common Shares per ADR
- Supplemental Items
- FFO
- EBITDA
- EBITA
- EBIT
- Non-Utility Revenue
- Utility Revenue
- Filing Date
- Restatement Type

## Cash Flow Data Items

Examples of Statement of Cash Flow data items include:

- Net Income
- Depreciation & Amortization
- Amortization Of Goodwill and
- Cash from Operations
- Capital Expenditure
- Invest. in Marketable & Equity Securities
- Cash from Investing
- Short Term Debt Issued
- Long Term Debt Issued
- Total Debt Issued
- Short Term Debt Repaid
- Long Term Debt Repaid
- Total Debt Repaid
- Issuance of Common Stock
- Repurchase of Common Stock
- Issuance of Preferred Stock
- Common and/or Preferred Stock Dividends Paid
- Other Financing Activities
- Cash from Financing
- Foreign Exchange Rate Adjustments
- Misc. Cash Flow Adjustments
- Net Change in Cash
- Depreciation (From Notes)

## Supplemental Cash Flow Data

Supplemental Statement of Cash Flow data (collected from notes to the Statement of Cash Flow) provides you with additional information about a company's overall stability. Premium Financials delivers annual, quarterly, semi-annual, year-to-date (YTD) and latest 12 months (LTM) supplemental data.

Examples of Supplemental Cash Flow data items include:

- Cash Interest Paid
- Cash Taxes Paid
- Maintenance CAPEX
- Levered Free Cash Flow
- Unlevered Free Cash Flow
- Change in Net Working Capital
- Net Debt Issued
- Filing Date, Cash Flow
- Restatement Type - CF
- Calculation Type - CF

## Supplemental Plus Add-On Package Items

The Supplemental Plus Add-On package contains a broad set of unique data items:

### Airlines

Examples of supplemental data specific to the Airline industry include:

- Fuel Consumption and Expense
- Capacity and Utilization
- Revenue Passengers Carried
- Enplaned Passengers
- Break-Even Load Factor (%)
- Load Factor (%)
- Completion Factor (%)
- Aircraft Utilization
- Number of Hours Flown
- Revenue per Scheduled Service
- Average Passenger Fare
- Percentage of Online Sales
- Aircraft Information
- Total Number of Aircraft
- Avg. Number of Operating Aircraft
- Aircraft Owned
- Aircraft - Capital Lease
- New Aircraft Added
- Aircraft Retired during the Year
- Aircraft Average Age (Years)

### Banking

Examples of supplemental data specific to the Banking industry include:

- Capital Requirement and Financial Strength
- Tier 1 Capital
- Total Capital
- Tier 2 Capital
- Non Performing Loans
- Non Performing Assets
- Charge-Offs
- Commercial Loans Mortgage
- Residential Mortgage Loans
- Consumer Loans
- Construction Loans
- Foreign Loans
- Composition of Deposits
- Foreign Deposits Int. Bearing
- Foreign Deposits Non-Int. Bearing
- Demand Deposits
- Money Market Account/Invest.
- NOW Accounts
- Saving Deposits
- Cost of Funds
- Equity Funds
- Fixed Income Funds
- Money Market Funds
- Other Funds
- Assets Under Management

### Cable/Telecom/Wireless

Supplemental data specific to the Cable/Telecom/Wireless industry includes:

- ARPU - Broadband
- ARPU - Digital
- ARPU - Telephony
- Average Acquisition Cost per Subscriber
- Average Revenue per Subscriber
- Broadband Penetration, % of Total HP
- Churn - Broadband
- Churn - Digital
- Churn - Telephony
- Covered Population
- Homes Passed - Broadband
- Homes Passed - Digital Services
- Homes Passed per Mile - Cable
- Licensed Population
- Miles Passed
- Post Paid Subscribers
- Prepaid Subscribers
- Programming Costs
- Revenues - Broadband
- Revenues - Digital
- Revenues - Telephony
- Subscribers - Broadband
- Subscribers - Digital
- Subscribers Churn
- Total Homes Passed

- Total Revenues
- Total Subscribers
- Total Subscribers % on Total Homes Passed
- Voice Penetration

## Healthcare

Examples of supplemental data specific to the Healthcare industry include:

- Facility Stats
- Total Hospitals and Facilities
- Licensed Beds
- Expenses as % of Revenues
- Salaries and Benefits
- Supplies
- Outpatient Services
- Inpatient Revenue per Admission
- Average Licensed Beds
- Net Patient Revenues
- Admissions
- Equivalent Admissions
- Revenue per Equivalent Admission
- Occupancy Rate
- Patient Days
- Inpatient Surgeries and Procedures
- Outpatient Surgeries and Procedures
- Total Surgeries
- Outpatient Services as % of Revenue
- Inpatient Services as % of Revenue
- Average Length of Stay
- ER Visits
- Revenue per Patient Day
- Discharges
- Adjusted Discharges
- Cases
- Revenues Per Case

## Home Building

Examples of supplemental data specific to the Home Building industry include:

- Property
- Homes Under Construction
- Undeveloped Lots
- Lots Under Development
- Finished Lots
- Owned Lots
- Total Lots Controlled
- Other Lots
- Backlog Data
- New Orders
- Land and Lot Sales
- Total Homebuilding
- Financial Services
- Construction Services
- Eliminations and Others
- Total
- First-lien Mortgages Originated
- Mortgage Capture Rate (%)
- Mortgages Originated - Total
- First-lien Mortgages Origination Volume
- Origination Volume - Total
- Loan Applications
- Average Loan Size
- Loans Sold
- Value of Loans Sold

## Hotels and Gaming

Examples of supplemental data specific to the Hotels and Gaming industry include:

- Total Hotel Properties
- Owned Hotel Properties at Beginning
- Owned Hotel Properties Opened
- Total Hotel and Motel Revenues
- Casino Expenses
- Food and Beverage Expenses
- Rooms Expenses
- Entertainment Expenses Owned Hotel Properties Acquired
- Total Owned Hotel Properties
- Franchise Hotel Properties Sold
- Total Franchise Hotel Properties

## Insurance

Examples of supplemental data specific to the Insurance industry include:

- Insurance and Annuity Details
- Insurance Liabilities
- Premiums Written
- Premiums Earned
- Gross Premiums Earned
- Ceded P&C Premiums Earned
- P&C Premiums Earned
- Claim and Claim Adjustment Expense Related
- Life Insurance in Force
- Managed Care Ratios
- Medical Care Ratio
- Administrative Ratio
- Deferred Policy Acquisition Costs

## Internet Media

Examples of supplemental data specific to the Internet Media industry include:

- Average Revenue Per Click
- Growth in Revenue Per Page View
- Number of Page Views
- Page Views Growth
- Number of Paid Clicks
- Growth in Number of Paid Clicks
- Traffic Acquisition Cost
- Change in Traffic Acquisition Cost
- Traffic Acquisition Cost to Total Revenue Ratio
- Traffic Acquisition Cost to Adv. Revenues Ratio

## Managed Care

Examples of supplemental data specific to the Managed Care industry include:

- Selling Costs Ratio
- Combined Ratio
- Risk Covered Lives
- ASO Covered Lives
- Total Covered Lives
- Risk Membership
- ASO Membership
- Total Membership
- Membership Under Capitation
- Premiums Per Member Per Month
- Medical Costs Per Member Per Month
- SG&A Costs Per Member Per Month
- Number of Unprocessed Claims
- Unprocessed Claims Inventory
- Days of Unprocessed Claims Inventories
- Days in Claims Payable
- Days in Claims Payable Excl. Capitation
- Receipt Cycle Time (Days)
- Receipt Cycle Time (Months)
- Claims Reserves
- Cash at Parent

## Metals and Mining

Examples of supplemental data specific to the Metals and Mining industry include:

- Proved Ore Reserves (T)
- Proved Reserves Grade (g/T)
- Probable Ore Reserves (T)
- Proved Recov. Reserves (Troy oz.)
- Measured Ore Resources (T)
- P&P Ore Reserves (T)
- P&P Reserves Grade
- Proved Recov. Reserves (T)
- Indicated Resources Grade
- Measured and Indicated Ore Resources (T)
- Cash Cost/T
- Production Cost (T)
- Avg. Grade
- Exploration Expenditure
- Avg. Realized Price Before Hedging (\$/T)
- Proved Ore Reserves (T)
- P&P Ore Reserves (T)
- P&P Reserves Grade
- Proved Recov. Reserves (T)
- Probable Recov. Reserves (T)
- P&P Recov. Reserves (T)
- Proved Attrib. Ore Reserves (T)

## Oil & Gas

Examples of supplemental data specific to the Oil & Gas industry include:

- Acq. Costs, O&G (Proven)
- Acq. Costs, O&G (Unproven)
- Dev. Costs, Gas
- Other Costs, Gas
- Total Costs, Gas
- Future Cash Inflows, O&G
- Standard DCF, O&G
- Future Prod. Costs, Gas
- Reserve Additions, Oil
- Improved Recovery, Oil
- Undev. Reserves, Oil
- Total Proven Reserves, Oil
- Sales in Place, NGL
- Production, NGL
- Other Adj. To Reserve, NGL
- Closing Reserve, NGL
- Equity in Affiliates Reserve, NGL
- Dev. Reserves, NGL
- Avg. Price/mcf, Gas (Hedged)
- Daily Production Growth, Oil
- Net Undeveloped (in '000s of acres)
- Total Number of Rigs
- Number of Wells, New
- Total Net Wells Drilled
- Gross Wells Drilling
- Net Wells Drilling

## Pharmaceuticals

Examples of supplemental data specific to the Pharmaceuticals industry include:

- Number of Patents
- Number of Patent Applications
- Number of Licensed Patents
- Number of Licensed Patent Applications
- Number of Products in Discovery Research
- Number of Products in Research and Development
- Number of Products in Pre-Clinical Trials
- Number of Products in Clinical Development
- Number of Products in Phase I
- Number of Products in Phase II
- Number of Products in Phase III
- Number of Products in Pre-Registration
- Number of Products Approved During the Period
- Number of Products Launched During the Period

## REITs

Examples of supplemental data specific to the Real Estate Investment Trusts industry include:

- Net Income (FFO Reconciliation)
- Depr. and Amort. (FFO Reconciliation)
- Gain/Loss on Sale of Assets (FFO Reconciliation)
- Minority Interest (FFO Reconciliation)
- Managed Square Feet
- Other Beds
- Total Beds
- Consolidated Rooms
- Unconsolidated Rooms
- Other Rooms
- Total Rooms
- Sq. Ft. Leased, Gross - Managed
- Rent/Sq. Ft. Leased, Avg. - Unconsolidated
- Rent/Sq. Ft. Leased, Avg. - Managed
- Rent/Sq. Ft. Leased, Avg. - Others

## Restaurants

Examples of supplemental data specific to the Restaurant industry include:

- Total Restaurants
- Total Franchise Restaurants
- Total Affiliated and Other Restaurants
- Avg. Weekly Sales Per Franchise Restaurant
- Franchise Same Restaurants Sales Growth
- Owned Same Restaurants Sales Growth
- Total Same Restaurants Sales Growth
- Franchise Same Restaurants Sales
- Owned Same Restaurants Sales
- Total Same Restaurants Sales
- Operating Margin
- Avg. Value Per Transaction
- Growth in Avg. Value Per Transaction
- Growth in Guest Counts

## Retail

Examples of supplemental data specific to the Retail industry include:

- Stores Sold
- Total Stores
- Avg. Weekly Sales per Store
- Operating Margin (Retail)
- Merchandise Margin
- Retail Sales
- Catalog Sales
- Online Sales
- Total Retail Sq. Ft. (Gross)
- Avg. Weekly Sales per Franchise Store
- Franchise Same Store Sales Growth
- Total Owned Stores
- Avg. Weekly Sales per Owned Store
- Owned Same Store Sales Growth
- Affiliated and Other Stores at Beginning
- Total Affiliated and Other Stores

## Semiconductors

Examples of supplemental data specific to the Semiconductor industry include:

- Number of Orders
- Average Price Per Order
- Order Value
- Change in Order Value
- Number of Backlog Orders
- Average Price Per Back Order
- Backlog Value
- Book to Bill Ratio
- Warranty Reserves Begin
- Warranty Reserves Issued
- Warranty Reserves Acquired
- Warranty Reserves Payments
- Warranty Reserves Other Items
- Warranty Reserves End

## Commitments and Contingencies

Examples of supplemental data specific to Commitments and Contingencies include:

- Capital Lease Payment Due, Current Yr
- FHLB Debt Due, Current Yr
- LT Debt (Incl. Cap. Leases) Due, Current Yr
- "Best" Operating Lease Commitment, Current Yr
- Sub-Lease Income, Current Yr
- Capital Lease Payment Due, Next 5 Yrs
- Sub-Lease Income, Next 5 Yrs
- Capital Lease Payment (Incl. Interest) Due, Current Yr
- Operating Lease Commitment, Current Yr
- Operating Lease Commitment, Next 5 Yrs
- Total Operating Lease Commitments
- NOL C/F, Current Yr.
- Max. Year for NOL C/F
- Capital Loss C/F, Current Yr.
- Total Capital Loss C/F
- Max. Year for Capital Loss C/F
- Tax Benefit C/F, Current Yr
- Tax Benefit C/F, Current Yr +1
- Tax Benefit C/F, After Five Yrs.
- Tax Benefit C/F, No Expiration
- Total Tax Benefit C/F
- Max. Year for Tax Benefit C/F

## Options and Warrants

Examples of supplemental data specific to Options and Warrants include:

- Stock Options Outstanding At The Beginning Of The Year - Common Stock
- Stock Options Granted During The Year - Common Stock
- Stock Options Exercised During The Year - Common Stock
- Stock Options Cancelled During The Year - Common Stock
- Options W/Avg. Strike Price of Exercised
- Options W/Avg. Strike Price of Cancelled
- Options W/Avg. Strike Price of Begin - Class A
- Options W/Avg. Strike Price of Exercised - Class B
- Options W/Avg. Strike Price of Cancelled - Class B
- Exercisable Options Out. at the End of the Period
- Exercisable Options Out. at the End of the Period - Class A
- Exercisable Options Out. at the End of the Period - Class B
- Exercisable Options W/Avg. Strike Price of Exercised
- Total Shares Purchased - Quarter
- Total Options Exercisable at the End of the Period



## Pension

Examples of supplemental data specific to Pension include:

- Defined Benefit Plan Return on Assets (Pension)
- Defined Benefit Plan Other Cost (Pension)
- Defined Benefit Plan Total Cost (Pension)
- Defined Contribution Plan Cost (Pension)
- Total Expense (Pension)
- Beg. Def. Benefit Obligation (Pension)
- Def. Benefit Actuarial Gain / Losses (Pension)
- Def. Benefits Paid (Pension)
- Foreign Exchange Adjustments (Pension) - Plan Obligations
- Acq. Benefit Obligation (Pension)
- Def. Benefit Settlement / Curtailment (Pension)
- Other Adj. To Def. Benefit Obligation (Pension)
- Projected Benefit Obligation (Pension)
- Accumulated Benefit Obligation (Pension)
- (Pension)

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# Appendix A

## Using the Data

---

This section describes how to create an MS SQL query to view current financial information for a company.

*Note:* Sample queries are provided in order to demonstrate table relationships and business rules. Please feel free to optimize the queries for best performance based on your use case.

This query includes the following packages:

- Premium Financials Core package + Premium Financials Statement package
- S&P Capital IQ Base files:
  - Company
  - Data Item Master
  - Currency and Exchange
  - Equity Security Data
  - Symbol/Helper

## Full query

```
SELECT c.companyName, c.companyId, ti.tickerSymbol, e.exchangeSymbol,
fi.periodEndDate, fi.filingDate, pt.periodTypeName, fp.calendarQuarter,
fp.calendarYear, fd.dataItemId, di.dataItemName, fd.dataItemValue

FROM ciqCompany c
join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
join ciqFinInstance fi on fi.financialPeriodId = fp.financialPeriodId
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = ic.financialCollectionId
join ciqDataItem di on di.dataItemId = fd.dataItemId

WHERE fd.dataItemId in (28, 29, 1, 364, 2, 376, 10, 367, 19, 20, 15)
AND fp.periodTypeId = 1 --Annual
AND e.exchangeSymbol = 'SWX'
AND ti.tickerSymbol = 'NESN' --Nestlé S.A.
AND fi.latestForFinancialPeriodFlag = 1 --Latest Instance For Financial Period
AND fp.latestPeriodFlag = 1 --Current Period

ORDER BY di.dataItemName
```

## How to create the query

### The **SELECT** statement

Begin by identifying the columns of data you want to appear in the query results. To view current financial information for a company, in this example, the column names created by the query results would be:

Company Name	Company Id	Ticker Symbol	exchange Symbol	Period EndDate	Filing Date	periodType Name	Calendar Quarter	Calendar Year	DataItem Id	dataItem Name	dataItem Value
--------------	------------	---------------	-----------------	----------------	-------------	-----------------	------------------	---------------	-------------	---------------	----------------

“SELECT” statements are used to retrieve data from tables. So the select statement in this example would appear as:

```
SELECT c.companyName, c.companyId, ti.tickerSymbol,
e.exchangeSymbol, fi.periodEndDate, fi.filingDate,
pt.periodTypeName, fp.calendarQuarter, fp.calendarYear,
fd.dataItemId, di.dataItemName, fd.dataItemValue
```

**(Note:** The c., ti., e., fi., pt., fp., fd., di. before the names of the columns serve as aliases for the table names.)

### The **FROM** statement

Next, you need to identify the source tables for the data. The Company package serves as the foundation of the data, so, we'll identify it using the “FROM” clause.

```
FROM ciqCompany c -- Company Package: Main table
```

**(Note:** In the FROM clause, the alias is specified after the table name. In this example, the “c” will be used in the JOIN clauses and with the column names in the SELECT statement as an alias for the CIQ Company Table.)

## The JOIN clauses

JOIN clauses are used to merge data of two or more tables into one table. This allows you to combine related columns from multiple tables in your query. The columns on which the JOIN clauses are executed are identified by primary keys.

The ON condition tells you how to link the two tables together (i.e., which columns from one table should link to which columns in the other. JOIN clauses define all the conditions based on primary keys that will ensure that columns will match up to the appropriate columns in the other table. Remember that all the primary keys for a table are used to identify each unique column.

In this example, we'll use the following JOIN conditional clauses. The notes in green font explain how the clause was created by identifying the feed, the tables within the feed, and the primary keys used to join the tables:

<code>join ciqSecurity s on c.companyId = s.companyId</code>
<code>-- Equity Security: ciqSecurity table where the Primary Key of "companyId" in tables "c" (ciqCompany) and "s" (ciqSecurity).</code>

<code>join ciqTradingItem ti on ti.securityId = s.securityId</code>
<code>-- Equity Security: ciqTradingItem table where the Primary Key of "securityId" in tables "ti" (ciqTradingItem) and "s" (ciqSecurity) join with to "c" (ciqCompany).</code>

<code>join ciqExchange e on e.exchangeId = ti.exchangeId</code>
<code>-- Company and Equity Security: ciqExchange table where the Primary Key of "exchangeId" is used to join the tables "e" (ciqExchange) and "ti" (ciqTradingItem) to "c" (ciqCompany).</code>

<code>join ciqFinPeriod fp on fp.companyId = c.companyId</code>
<code>--Premium Financials and Company - Main table ciqFinPeriod where the Primary Key of "companyId" is used to join the tables "fp" (ciqFinPeriod) and "c" (ciqCompany) to "c" (ciqCompany)..</code>

<code>join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId</code>
<code>-- Premium Financials - Reference table ciqPeriodType where the Primary Key of "periodTypeId" is used to join the tables "pt" (ciqPeriodType) and "fp" (ciqFinPeriod) to "c" (ciqCompany).</code>

```
join ciqFinInstance fi on fi.financialPeriodId =  
fp.financialPeriodId
```

```
-- Premium Financials - Reference table ciqFinInstance where the  
Primary Key of "financialPeriodId" is used to join the tables "fi"  
(ciqFinInstance) and "fp" (ciqFinPeriod) to "c" (ciqCompany).
```

```
join ciqFinInstanceToCollection ic on ic.financialInstanceId =  
fi.financialInstanceId
```

```
-- Premium Financials - Reference table ciqFinInstanceToCollection  
where the Primary Key of "financialInstanceId" is used to join the  
tables "ic" (ciqFinInstanceToCollection) and "fi"  
(ciqFinInstance).
```

```
join ciqFinCollection fc on fc.financialCollectionId =  
ic.financialCollectionId
```

```
-- Premium Financials - Reference table ciqFinCollection table  
where the Primary Key of "financialCollectionId" is used to join  
the table "ic" (ciqFinInstanceToCollection).
```

```
join ciqFinCollectionData fd on fd.financialCollectionId =  
ic.financialCollectionId
```

```
-- Premium Financials: Reference table ciqFinCollectionData where  
the Primary Key of "financialCollectionId" is used to join the  
tables "fd" (ciqFinCollectionData) and "ic"  
(ciqFinInstanceToCollection).
```

```
join ciqDataItem di on di.dataItemId = fd.dataItemId
```

```
-- Premium Financials: Reference table ciqDataItem where the  
Primary Key of "dataItemId" is used to join the tables "di"  
(ciqDataItem) and "fd" (ciqFinCollectionData).
```

## The **WHERE** clauses

Now, to select rows that satisfy the condition of your query, we'll use the WHERE clause. As you recall, S&P Capital IQ uses numerical *dataItemIds* for each element. Below, we'll identify the associated *dataItemIds* for the following:

```
WHERE
dataItemId = 28    --Total Revenues
or   dataItemId = 29    --Total Revenues (CAPITAL MARKETS, FINANCIAL SERVICES, INSURANCE,
REAL ESTATE, UTILITY)
or   dataItemId = 1     --Cost Of Revenues
or   dataItemId = 364   --Total Operating Expenses (CAPITAL MARKETS, FINANCIAL SERVICES,
INSURANCE, REAL ESTATE, UTILITY)
or   dataItemId = 2    --Depreciation & Amortization, Total
or   dataItemId = 376  --Depreciation & Amortization, Total (CAPITAL MARKETS, FINANCIAL
SERVICES, INSURANCE, REAL ESTATE, UTILITY)
or   dataItemId = 10   --Gross Profit
or   dataItemId = 367  --Merger & Restructuring Charges (CAPITAL MARKETS, FINANCIAL
SERVICES, INSURANCE, REAL ESTATE, UTILITY)
or   dataItemId = 19   -- Total Unusual Items
or   dataItemId = 20   --Total Unusual Items (CAPITAL MARKETS, FINANCIAL SERVICES,
INSURANCE, REAL ESTATE, UTILITY)
or   dataItemId = 15   --Net Income (CAPITAL MARKETS, FINANCIAL SERVICES, INSURANCE, REAL
ESTATE, UTILITY)

AND   periodTypeId = 1 --Annual

AND   exchangeSymbol = 'SWX' --The Swiss Exchange

AND   tickerSymbol = 'NESN' --Nestlé S.A.

AND   latestForFinancialPeriodFlag = 1 --Latest Instance For Financial Period

AND   latestPeriodFlag = 1 --Current Period
```



## The ORDER BY clause

To select the sequence in which the rows should appear in your results, we'll use the ORDER BY clause. In this example, we'll request that the rows are displayed in alphabetical order by the Data Item Name:

`ORDER BY di.dataItemName` -Indicates that the rows will be in alphabetical order by the dataItemName

## Query results

The table below shows the results of the query showing current financial information for a company.

Company Name	Company Id	Ticker Symbol	exchange Symbol	Period EndDate	Filing Date	periodType Name	Calendar Quarter	Calendar Year	Data Item Id	Data Item Name	Data Item Value
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	1	Cost Of Revenues	47339
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	10	Gross Profit	62569
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	15	Net Income - (IS)	18039
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	28	Total Revenues	109908
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	19	Unusual Items, Total	7927

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## Appendix B

# Sample Query Solutions

---

This section provides sample queries and solutions for the Premium Financials database.

*Note:* Sample queries are provided in order to demonstrate table relationships and business rules. Please feel free to optimize the queries for best performance based on your use case.

## Identify all data items associated with each Premium Financials Package

The following SQL query generates data items associated with each Premium Financials Package. The *dataItemGroupId* corresponding to each package is listed in the table below.

```
select
di.dataItemId,
di.dataItemName,
di.dataItemDescription
from ciqDataItem di
join ciqDataItemGroupToDataItem g on g.dataItemId = di.dataItemId
where g.dataItemGroupId = 1 --Latest Instance For Financial Period
```

## Package Group IDs for determining data item lists

Package Name	Description	Group Id
Premium Financials Statement Package	The Premium Financials Statement Data package adds the <b>ciqFinCollectionData</b> and the <b>ciqFinCollectionTextData</b> tables to the Core Package. This package contains all of the numerical financial statement data items (e.g., income statement values of total revenue, cost of revenue, other expenses, net income, and earnings per share) as well as the corresponding textual descriptions. For Premium Financials clients, this package accompanies the Premium Financials Core package.	1 – Numeric Items 2 – Text Items
Detail Data Add-On	Detail Data is an add-on that provides an extra level of granularity to some of the standardized financial items presented in the Premium Financials Core package. This add-on contains one table of detailed data that helps you get to the numbers behind the numbers.	5
Ratio Data Add-On	The Ratio Data Add-On offers pre-calculated data points to accompany the financial statements. This package contains one table of ratio data, tagged at the collection level.	3
Market Data Add-On	The Market Data Add-On package includes all market data points including pricing, volume, and market data ratios. This package also contains data calculated using the Financial Times market pricing feed.	6
Market Data Plus Add-On	The Market Data Plus Add-On contains all data in the Market Data Add-On package with additional price-related data items (e.g., average market cap and average shares outstanding).	7

Package Name	Description	Group Id
Segment Financial Data	The Segment Financial Data Add-On package contains one table of collection level segment financial data pertaining to business and geographical segments with history back to 1990.	51, 53
Capital Structure Add-On	The Capital Structure Add-On package contains primarily debt capital structure information.	8
Supplemental Data Add-On	The Supplemental Data Add-On package contains 64 unique financial data items (e.g., unrecognized tax benefits).	35

Package Name	Description	Group Id
Supplemental Plus Data Add-On	<p>This package contains supplemental fundamental data on 16 different industries as well as a detailed breakout of pension and benefit data, option and warrant data, stock compensation data and other data presented in the notes of a Company's financial statements.</p> <p>Supplemental Plus Add-On packages may also be delivered separately:</p> <ul style="list-style-type: none"> <li>• Commitments &amp; Contingencies – 32</li> <li>• Options &amp; Warrants – 33</li> <li>• Pension Data – 34</li> <li>• Industry-specific <ul style="list-style-type: none"> <li>○ Airlines – 15</li> <li>○ Banks – 16</li> <li>○ Healthcare – 18</li> <li>○ Homebuilders – 19</li> <li>○ Hotels and Gaming – 20</li> <li>○ Insurance – 21</li> <li>○ Internet Media – 22</li> <li>○ Managed Care – 23</li> <li>○ Metals and Mining – 24</li> <li>○ Oil and Gas – 25</li> <li>○ Pharmaceutical and Biotech – 26</li> <li>○ Real Estate – 27</li> <li>○ Restaurants – 28</li> <li>○ Retail – 29</li> <li>○ Semiconductors – 30</li> <li>○ Telecom/Cable/Wireless – 31</li> </ul> </li> </ul> <p>See the chapter on <i>Data Item Examples</i> for supplemental data items available for each industry. For a complete list of supplemental items, please refer to the <i>S&amp;P Capital IQ Financials Balancing Models</i>.</p> <p>A comprehensive <i>Financials Glossary</i> provides definitions and formulas for every Supplemental Plus Add-On.</p>	4

Package Name	Description	Group Id
Segment Financials Add-On	The Segment Financials Add-On package contains both as reported and standardized segment financial data pertaining to business and geographical segments with history back to 1990.	52
Segment Profiles Add-On	The Segment Profiles Add-On package includes segment classification and description information to supplement the Financial Premium Segment Financials Add-On package.	(no data items for this package)
Debt Capital Structure Add-On	The Debt Capital Structure Add-On captures 21 attributes of each debt component, such as security type, secured level, interest rate, maturity date, interest type, interest rate, benchmark, secured flag, convertible type, issued currency, benchmark spread, and more. The Debt Capital Structure Add-On covers over 51,000 global public and private companies.	12
Equity Capital Structure Add-On	The Equity Capital Structure Add-On provides 36 equity capital structure data points include preferred shares, share capital, convertibility information, shares outstanding, and security type. The Equity Capital Structure Add-On covers over 81,000 public and select private companies worldwide.	10

## View current financial information for a company

The following demonstrates how to create and execute the necessary MS SQL queries to view current financial information for a company.

### Sample Query

```
SELECT c.companyName, c.companyId, ti.tickerSymbol, e.exchangeSymbol,
fi.periodEndDate, fi.filingDate, pt.periodTypeName, fp.calendarQuarter,
fp.calendarYear, fd.dataItemId, di.dataItemName, fd.dataItemValue
FROM ciqCompany c join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
join ciqFinInstance fi on fi.financialPeriodId = fp.financialPeriodId
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = fc.financialCollectionId
join ciqDataItem di on di.dataItemId = fd.dataItemId
WHERE fd.dataItemId in (28, 29, 1, 364, 2, 376, 10, 367, 19, 20, 15)
AND fp.periodTypeId = 1 --Annual
AND e.exchangeSymbol = 'SWX'
AND ti.tickerSymbol = 'NESN' --Nestlé S.A.
AND fi.latestForFinancialPeriodFlag = 1 --Latest Instance For Financial Period
AND fp.latestPeriodFlag = 1 --Current Period
ORDER BY di.dataItemName
```



### Sample Results

The table below shows an example of current financial information for a company.

Company Name	Company Id	Ticker Symbol	exchange Symbol	Period End Date	Filing Date	Period Type Name	Calendar Quarter	Calendar Year	Data Item Id	Data Item Name	Data Item Value
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	1	Cost Of Revenues	47339
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	10	Gross Profit	62569
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	15	Net Income - (IS)	18039
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	28	Total Revenues	109908
Nestlé S.A.	31973	NESN	SWX	12/31/2008	2/26/2009	Annual	4	2008	19	Unusual Items, Total	7927

## Identify same-day updates for income statement data

The following is a sample MS SQL query pulling all S&P Capital IQ same-day income statement data for the first quarter of 2012.

### Sample Query

```
select c.companyid, c.companyname, fi.periodEndDate, fi.filingDate, fi.instanceTypeId,
fc.currencyId, fcd.dataItemId, fcd.dataItemValue, fct.dataItemValueText as datasource
from ciqCompany c (nolock)
inner join ciqFinPeriod fp (nolock)
    on c.companyId = fp.companyId
inner join ciqFinInstance fi (nolock)
    on fp.financialPeriodId = fi.financialPeriodId
inner join ciqFinInstanceToCollection fict (nolock)
    on fi.financialInstanceId = fict.financialInstanceId
inner join ciqFinCollectionTextData fct (nolock)
    on fict.financialCollectionId = fct.financialCollectionId
    and fct.dataItemId = 36393
inner join ciqFinInstanceToCollection fic
    on fi.financialInstanceId = fic.financialInstanceId
inner join ciqFinCollection fc (nolock)
    on fic.financialCollectionId = fc.financialCollectionId
inner join ciqFinCollectionData fcd (nolock)
    on fc.financialCollectionId = fcd.financialCollectionId
where fct.dataItemValueText = 'CIQ-FF'
and fp.calendarYear = 2012
and fp.calendarQuarter = 1
and fc.dataCollectionTypeId = 1 --income statement
and fp.periodTypeId = 2 --quarterly
order by c.companyName, fi.periodEndDate, fi.filingDate, fcd.dataItemId
```

## Sample Results

companyid	companyname	Period EndDate	Filing Date	Instance TypeId	currencyId	Data ItemId	dataItem Value	datasource
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	4	1.583	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	5	1.583	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	6	1.167	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	7	1.167	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	10	7.196	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	15	1.167	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	16	1.167	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	17	6.631	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	21	1.583	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	24	1.403	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	25	8.034	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	26	5.613	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	27	1.165	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	28	7.196	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	75	0.416	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	90	-0.6	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	92	5.613	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	93	1.165	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	110	6.631	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	112	1.165	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	139	1.583	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	205	1.403	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	212	8.034	CIQ-FF
3110137	1st Constitution Bancorp	3/31/2012	5/7/2012	1	160	260	5.613	CIQ-FF

## View the sources, values and filing dates

The following demonstrates how to create and execute the necessary MS SQL queries to view the sources, values and filing dates for a data item as of a specific period end date.

### Sample Query

```
SELECT c.companyName, c.companyId, ti.tickerSymbol, e.exchangeSymbol,
co.country, fi.filingDate, fi.formType, fi.periodEndDate,
pt.periodTypeName, fp.calendarQuarter, fp.calendarYear, fd.dataItemId,
di.dataItemName, fd.dataItemValue
FROM ciqCompany c join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqCountry co on co.countryId = c.countryId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
join ciqFinInstance fi on fi.financialPeriodId = fp.financialPeriodId
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = fc.financialCollectionId
join ciqDataItem di on di.dataItemId = fd.dataItemId
WHERE fd.dataItemId = 15  --Net Income (IS)
AND fp.periodTypeId = 1  --Annual
AND e.exchangeSymbol = 'TSE'
AND ti.tickerSymbol = '7267'  --Honda Motor Company
AND fi.periodEndDate = '3/31/2007'
ORDER BY fi.filingDate
```

### Sample Results

The table below shows an example of the sources, values and filing dates for a data item as of a specific period end date.

Company Name	Company Id	Ticker Symbol	Exchange Symbol	country	Filing Date	Form Type	Period EndDate	Period Type Name	Cal Qtr	Cal Year	Data Item Id	Data Item Name	Data Item Value
Honda Motor Co. Ltd.	278933	7267	TSE	Japan	4/25/2007	Annual PR	3/31/2007	Annual	1	2007	15	Net Income - (IS)	592322
Honda Motor Co. Ltd.	278933	7267	TSE	Japan	6/22/2007	Annual	3/31/2007	Annual	1	2007	15	Net Income - (IS)	592322
Honda Motor Co. Ltd.	278933	7267	TSE	Japan	7/18/2007	20-F	3/31/2007	Annual	1	2007	15	Net Income - (IS)	592322
Honda Motor Co. Ltd.	278933	7267	TSE	Japan	4/25/2008	Annual PR	3/31/2007	Annual	1	2007	15	Net Income - (IS)	592322
Honda Motor Co. Ltd.	278933	7267	TSE	Japan	6/30/2008	20-F	3/31/2007	Annual	1	2007	15	Net Income - (IS)	592322

## Display reported currency and convert to target currency

The following demonstrates how to create and execute the necessary MS SQL queries to display the currency in which financials were reported and convert the data to a target currency.

### Sample Query

```
SELECT c.companyName, c.companyId, ti.tickerSymbol, e.exchangeSymbol,
co.country, cu.currencyName, fi.periodEndDate, pt.periodTypeName,
fp.calendarQuarter, fp.calendarYear, fi.filingDate, fd.dataItemId, di.dataItemName,
fd.dataItemValue, (fd.dataItemValue*cex2.currencyRateClose)/cex.currencyRateClose as
DataItemValue_GBP
FROM ciqCompany c join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqCountry co on co.countryId = c.countryId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
join ciqFinInstance fi on fi.financialPeriodId = fp.financialPeriodId
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = fc.financialCollectionId
join ciqCurrency cu on cu.currencyid = fc.currencyId
join ciqDataItem di on di.dataItemId = fd.dataItemId
join ciqExchangeRate cex on cex.currencyId = fc.currencyId and cex.pricingDate =
fi.periodEndDate
join ciqExchangeRate cex2 on cex2.pricingDate = cex.pricingDate
join ciqCurrency cu2 on cu2.currencyid = cex2.currencyid
WHERE fd.dataItemId = 300 --Sales
AND fp.periodTypeId = 1 --Annual
AND ti.tickerSymbol = 'VOW' --Volkswagen AG
AND e.exchangeSymbol = 'DB'
AND fi.periodEndDate = '12/31/2007'
AND cu2.currencyName like 'British Pound%' --Target Currency
ORDER BY c.companyName, di.dataItemName
```

### Sample Results

The table below shows an example of the currency in which financials were reported and the conversion to a target currency.

Company Name	Company Id	Ticker Symbol	Exchange Symbol	country	Currency Name	Period End Date	Period Type Name	Cal Qtr	Cal Year	Filing Date	Data Item Id	Data Item Name	Data Item Value	Data Item Value GBP
Volkswagen AG	377732	VOW	DB	Germany	Euro	12/31/07	Annual	4	2007	02/29/08	300	Sales	108897	80012.15781
Volkswagen AG	377732	VOW	DB	Germany	Euro	12/31/07	Annual	4	2007	03/13/08	300	Sales	98752	72558.11095
Volkswagen AG	377732	VOW	DB	Germany	Euro	12/31/07	Annual	4	2007	03/01/09	300	Sales	98752	72558.11095

## View basic income statement items

The following demonstrates how to create and execute the necessary MS SQL queries to view basic income statement items for a single company as of a specific period end date.

### Sample Query

```
SELECT DISTINCT c.companyName, c.companyId, ti.tickerSymbol,
e.exchangeSymbol, fi.periodEndDate, fi.filingDate, pt.periodTypeName,
fp.calendarYear, fd.dataItemId, di.dataItemName, fd.dataItemValue
FROM ciqCompany c join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
join ciqFinInstance fi on fi.financialPeriodId = fp.financialPeriodId
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = fc.financialCollectionId
join ciqDataItem di on di.dataItemId = fd.dataItemId
WHERE fd.dataItemId in (28, 29, 1, 364, 2, 376, 10, 367, 19, 20, 15) --Income Statement Items
AND fp.periodTypeId = 1 --Annual
AND e.exchangeSymbol = 'SWX'
AND ti.tickerSymbol = 'CSGN' --Credit Suisse Group
AND fi.periodEndDate = '12/31/2007'
ORDER BY c.companyName, di.dataItemName, fi.filingDate
```



### Sample Results

The table below shows an example of basic income statement items for a single company as of a specific period end date.

Company Name	Company Id	Ticker Symbol	Exchange Symbol	Period End Date	Filing Date	Period Type Name	Calendar Year	Data Item Id	Data Item Name	Data Item Value
Credit Suisse Group	405739	CSGN	SWX	12/31/2007	3/20/2008	Annual	2007	10	Gross Profit	39495
Credit Suisse Group	405739	CSGN	SWX	12/31/2007	2/12/2009	Annual	2007	10	Gross Profit	39081
Credit Suisse Group	405739	CSGN	SWX	12/31/2007	3/20/2008	Annual	2007	15	Net Income - (IS)	7760
Credit Suisse Group	405739	CSGN	SWX	12/31/2007	2/12/2009	Annual	2007	15	Net Income - (IS)	7760
Credit Suisse Group	405739	CSGN	SWX	12/31/2007	3/20/2008	Annual	2007	28	Total Revenues	39495
Credit Suisse Group	405739	CSGN	SWX	12/31/2007	2/12/2009	Annual	2007	28	Total Revenues	39081

## View basic balance sheet items

The following demonstrates how to create and execute the necessary MS SQL queries to view basic balance sheet items for a single company for the most recent four quarterly periods.

### Sample Query

```
SELECT c.companyName, c.companyId, ti.tickerSymbol, e.exchangeSymbol,
co.country, fi.filingDate, fi.formType, pe.periodEndDate, pt.periodTypeName,
fp.calendarQuarter, fp.calendarYear, fd.dataItemId, di.dataItemName, fd.dataItemValue
FROM ciqCompany c join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqCountryGeo co on co.countryId = c.countryId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
join ciqFinInstance fi on fi.financialPeriodId = fp.financialPeriodId
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = fc.financialCollectionId
join ciqDataItem di on di.dataItemId = fd.dataItemId
join (SELECT DISTINCT top 4(fi.periodEndDate) as --Most recent 4 periods
periodEndDate, fp.companyId, ti.tickerSymbol
FROM ciqFinInstance fi
join ciqFinPeriod fp on fi.financialPeriodId = fp.financialPeriodId
join ciqCompany c on fp.companyId = c.companyId
join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
WHERE e.exchangeSymbol = 'NasdaqGS'
AND ti.tickerSymbol = 'AMGN' --Amgen Inc.
ORDER BY fi.periodEndDate desc) pe on pe.periodEndDate = fi.periodEndDate
WHERE fd.dataItemId in (1002, 1001, 1008, 1004, 1007, 1009, 1276, 1006, 1275, 1013, 106) --Balance
Sheet Items
AND fp.periodTypeId = 2 --Quarterly
AND e.exchangeSymbol = 'NasdaqGS'
AND ti.tickerSymbol = 'AMGN' --Amgen Inc.
AND fi.latestForFinancialPeriodFlag = 1
ORDER BY fi.filingDate
```

### Sample Results

The table below shows an example of basic balance sheet items for a single company for the most recent 4 quarterly periods.

company Name	company Id	ticker Symbol	exchange Symbol	country	filing Date	form Type	period EndDate	periodType Name	calendar Quarter	calendar Year	data ItemId	dataItem Name	dataItem Value
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1275	Total Equity	25778
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1006	Total Common Equity	25778
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1002	Total Cash And Short Term Investments	27026
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1276	Total Liabilities - (Standard / Utility Template)	43231
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1013	Total Liabilities And Equity	69009
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1009	Total Current Liabilities	7008
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1008	Total Current Assets	34713
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1007	Total Assets	69009
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1004	Net Property Plant And Equipment	5223
Amgen Inc.	24816	AMGN	NasdaqGS	United States	2/19/2015	10-K	12/31/2014	Quarterly	4	2014	1001	Total Receivables	2546
Amgen Inc.	24816	AMGN	NasdaqGS	United States	4/27/2015	10-Q	3/31/2015	Quarterly	1	2015	1275	Total Equity	26506
Amgen Inc.	24816	AMGN	NasdaqGS	United States	4/27/2015	10-Q	3/31/2015	Quarterly	1	2015	1006	Total Common Equity	26506
...	...	...	...	...	...	...	...	...	...	...	...	...	...

## View a time series for a single data item

The following demonstrates how to create and execute the necessary MS SQL queries to view a time series for a single data item for a company.

### Sample Query

```
SELECT fp.companyID,fp.financialPeriodID,fp.calendarYear,
fp.calendarQuarter,fp.fiscalYear,fp.fiscalQuarter,pt.periodTypeName,
fi.financialInstanceID,fi.latestForFinancialPeriodFlag,
fi.filingDate,fc.financialCollectionID,fcd.dataItemID,fcd.dataItemValue
FROM ciqFinPeriod fp
join ciqPeriodType pt on pt.periodTypeID = fp.periodTypeID
join ciqFinInstance fi on fp.financialPeriodID = fi.financialperiodID
join ciqFinInstanceToCollection fitc on fi.financialInstanceID = fitc.financialInstanceID
join ciqFinCollection fc on fc.financialCollectionID = fitc.financialCollectionID
join ciqFinCollectionData fcd on fc.financialCollectionID = fcd.financialCollectionID
WHERE fp.companyID in (256565) --British Airways
AND pt.periodTypeName like 'Annual'
AND fi.latestForFinancialPeriodFlag = 1 --latest instance
AND fcd.dataItemID = 15 --net income
ORDER BY fp.companyID,fp.fiscalYear,fp.fiscalQuarter,
fi.financialInstanceID,fc.financialCollectionID
```

### Sample Results

The table below shows an example of a time series for a single data item for a company.

Company ID	Financial Period ID	Cal Year	Cal Qtr	Fiscal Year	Fiscal Qtr	Period Type Name	Financial instance ID	Latest For Financial Period Flag	Filing Date	Financial Collection ID	Data Item ID	Data Item Value
256565	382282976	1996	1	1996	4	Annual	382284610	1	5/30/1997	539926877	15	473
256565	3163550	1997	1	1997	4	Annual	3297913	1	5/30/1998	539926444	15	553
256565	3191429	1998	1	1998	4	Annual	3306792	1	5/30/1999	539905393	15	460
256565	3219388	1999	1	1999	4	Annual	3228104	1	5/30/2000	539980145	15	206
256565	3112100	2000	1	2000	4	Annual	3363620	1	7/15/2002	539904782	15	-62
256565	3139921	2001	1	2001	4	Annual	3338312	1	7/18/2003	539980470	15	67
256565	3167812	2002	1	2002	4	Annual	3292630	1	8/2/2004	539947072	15	-142
256565	3195754	2003	1	2003	4	Annual	164981772	1	7/26/2005	539965632	15	72
256565	3118628	2004	1	2004	4	Annual	164978704	1	7/26/2005	539980544	15	130
256565	149904218	2005	1	2005	4	Annual	230799829	1	6/5/2006	539964253	15	377
256565	227563141	2006	1	2006	4	Annual	399339630	1	6/4/2007	539941547	15	451
256565	393497767	2007	1	2007	4	Annual	637190828	1	5/30/2008	637192366	15	290
256565	637190475	2008	1	2008	4	Annual	637191076	1	5/30/2008	637193799	15	680

## View the original filings for a single data item

The following demonstrates how to create and execute the necessary MS SQL queries to view the original filings for a single data item for a given company.

### Sample Query

```
SELECT fp.companyID,fp.financialPeriodID,fp.calendarYear,
fp.calendarQuarter,fp.fiscalYear,fp.fiscalQuarter,pt.PeriodTypeName,
fi.financialInstanceID,fi.filingDate,rt.restatementTypeName,
fc.financialCollectionID,fcd.dataItemID,fcd.dataItemValue
FROM ciqFinPeriod fp
join ciqPeriodType pt on pt.periodTypeID = fp.periodTypeID
join ciqFinInstance fi on fp.financialPeriodID = fi.financialperiodID
join ciqRestatementType rt on rt.restatementTypeID = fi.restatementTypeID
join ciqFinInstanceToCollection fitc on fi.financialInstanceID = fitc.financialInstanceID
join ciqFinCollection fc on fc.financialCollectionID = fitc.financialCollectionID
join ciqFinCollectionData fcd on fc.financialCollectionID = fcd.financialCollectionID
WHERE fp.companyID = 23021 --Sony
AND pt.PeriodTypeName like 'Annual'
AND rt.restatementTypeName like 'original'
AND fcd.dataItemID = 28 --Total Revenue
ORDER BY fp.fiscalYear, fp.fiscalQuarter, fi.financialInstanceID, fc.financialCollectionID
```

## Sample Results

Company ID	Financial Period ID	Calendar Year	Cal Qtr	Fiscal Year	Fiscal Qtr	Period Type Name	Financial Instance ID	Filing Date	Restatement Type Name	Financial Collection ID	Data Item ID	Data Item Value
23021	23616	1994	1	1994	4	Annual	259634	9/25/1996	Original	536201471	28	3744285
23021	77179	1995	1	1995	4	Annual	239115	9/25/1996	Original	536268633	28	3990583
23021	29749	1996	1	1996	4	Annual	163308	9/25/1996	Original	536167631	28	4592565
23021	72269	1997	1	1997	4	Annual	250426	9/11/1997	Original	536287495	28	5663134
23021	13810	1998	1	1998	4	Annual	107875	9/17/1998	Original	536291002	28	6755490
23021	56312	1999	1	1999	4	Annual	191662	6/18/1999	Original	536256206	28	6794619
23021	19984	2000	1	2000	4	Annual	149819	8/3/2000	Original	536188142	28	6686661
23021	62806	2001	1	2001	4	Annual	220900	6/27/2001	Original	536294389	28	7314824
23021	4457	2002	1	2002	4	Annual	241123	6/28/2002	Original	536178707	28	7578258
23021	47019	2003	1	2003	4	Annual	270765	9/2/2003	Original	536257413	28	7473633
23021	10601	2004	1	2004	4	Annual	264643	6/25/2004	Original	536311814	28	7496391
23021	146296115	2005	1	2005	4	Annual	157242864	6/23/2005	Original	536221244	28	7159616
23021	232325406	2006	1	2006	4	Annual	232326916	5/30/2006	Original	536187905	28	7475436
23021	400618465	2007	1	2007	4	Annual	402640924	6/11/2007	Original	536308235	28	8295695
23021	629342796	2008	1	2008	4	Annual	636165712	6/3/2008	Original	636186714	28	8871414

## Display multiple instances for one period

The following demonstrates how to create and execute the necessary MS SQL queries to display multiple instances for one period for a single company.

### Sample Query #1

```
SELECT fp.financialPeriodID,fp.calendarYear,fp.calendarQuarter,
fp.fiscalYear,fp.fiscalQuarter,fi.financialInstanceID,
fi.periodEndDate,fi.filingDate,fi.latestForFinancialPeriodFlag,
fi.latestFilingForInstanceFlag,fi.amendmentFlag,fi.currencyID,
fi.accessionNumber,fi.formType,fi.restatementTypeID
FROM ciqFinPeriod fp
join ciqFinInstance fi on fp.financialPeriodID = fi.financialperiodID
join ciqPeriodType pt on pt.periodTypeID = fp.periodTypeID
WHERE fp.companyID = 394466  --BP Plc
AND fp.fiscalYear = 2008
AND fp.fiscalQuarter = 2
AND pt.periodTypeName = 'quarterly'
```

### Sample Results #1

Financial Period ID	Cal Year	Cal Qtr	Fiscal Year	Fiscal Qtr	Financial Instanced	Period EndDate	Filing Date	Latest For Financial Period Flag	Latest Filing For Instance Flag	Amendment Flag	Currency ID	Accession Number	Form Type	Restatement Type ID
651292158	2008	2	2008	2	651292930	6/30/2008	7/29/2008	0	1	0	160	0001191638-08-001376	6-K	1
651292158	2008	2	2008	2	659974952	6/30/2008	8/1/2008	0	1	0	160	0001156973-08-000746	6-K	2
651292158	2008	2	2008	2	752509660	6/30/2008	12/3/2008	1	1	1	160	NULL	Interim Amendment	3
651292158	2008	2	2008	2	720035763	6/30/2008	10/28/2008	0	1	0	160	NULL	Interim	3



**Sample Query #2**

```
SELECT c.companyName, c.companyId, fp.financialPeriodId, fi.periodEndDate, fi.filingDate,
pt.periodTypeName, fp.calendarQuarter, fp.calendarYear, di.dataItemName, fd.dataItemValue,
fi.latestFilingForInstanceFlag, fi.latestForFinancialPeriodFlag, rt.restatementTypeName,
fi.formType
FROM ciqCompany c join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
join ciqFinInstance fi on fi.financialPeriodId = fp.financialPeriodId
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = fc.financialCollectionId
join ciqRestatementType rt on rt.restatementTypeId = fi.restatementTypeId
join ciqDataItem di on di.dataItemId = fd.dataItemId
WHERE (fd.dataItemId = 16)
AND fp.periodTypeId = 1
AND ti.tickerSymbol = 'bncn'
AND e.exchangeSymbol = 'Nasdaqcm'
AND fp.calendarYear = 2011

ORDER BY fi.periodEndDate, fi.filingDate
```

## Sample Results #2

Refer to the information that follows these results for an explanation of the latestFilingForInstance flag and the latestForFinancialPeriod flag.

company Name	companyId	instance TypeId	period EndDate	filingDate	period Type Name	calendar Quarter	calendar Year	data Item Name	data Item Value	latest Filing For Instance Flag *	latest For Financial Period Flag **	restatement Type Name	formType
BNC Bancorp	1437011	1	12/31/2011	1/31/2012	Annual	4	2011	Net Income to Common Incl Extra Items	4.527	1	0	Press Release	K
BNC Bancorp	1437011	2	12/31/2011	3/15/2012	Annual	4	2011	Net Income to Common Incl Extra Items	4.887	1	0	Original	10-K
BNC Bancorp	1437011	3	12/31/2011	4/26/2012	Annual	4	2011	Net Income to Common Incl Extra Items	4.887	1	0	No Change from Original	S-4
BNC Bancorp	1437011	4	12/31/2011	1/30/2013	Annual	4	2011	Net Income to Common Incl Extra Items	4.526	0	0	Restated	K
BNC Bancorp	1437011	3	12/31/2011	3/18/2013	Annual	4	2011	Net Income to Common Incl Extra Items	4.887	1	1	Reclassified	10-K

\* The latestFilingForInstanceFlag is used when there are multiple records in the **ciqFinInstance** table that have the same *financialPeriodId* and the same *filingDate*. This would occur, for example, when a company filed its press release and its 10-Q on the same day. The latestFilingForInstanceFlag flag shows you the “best” instance to use if you are trying to select between these two instances.

\*\* A flag indicating that this instance is the latest one for the financial period. If there are multiple instances, 1=the latest filing that exists for the financial period and 0= other instances. *instanceTypeId*=4 (Backward column of a press release) are excluded from consideration if *instanceTypeIds* of 2 or 3 exist (Original Instance or Encore) for that financial period, as this would be replacing a complete source (e.g., an SEC filing) with an incomplete source (e.g., a press release). To view the latest/best source for a company, always screen for latestForFinancialPeriodFlag=1.

## Build a time series

The following demonstrates how to create and execute the necessary MS SQL queries to build a time series. To complete this task, you will retrieve one data item, quarterly total revenue, for Abbott Laboratories (Ticker ABT) from the Premium Financials database that will be presented in a time series.

### Sample Query

```
SELECT c.companyName, c.companyId, ti.tickerSymbol, e.exchangeSymbol,
fi.periodEndDate, fi.filingDate, pt.periodTypeName, fp.calendarQuarter,
fp.calendarYear, fd.dataItemId, di.dataItemName, fd.dataItemValue
FROM ciqCompany c join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
join ciqFinInstance fi on fi.financialPeriodId = fp.financialPeriodId
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = fc.financialCollectionId
join ciqDataItem di on di.dataItemId = fd.dataItemId
WHERE (fd.dataItemId = 28 or fd.dataItemId = 29) --Total Revenues
AND fp.periodTypeId = 2 --Quarterly
AND ti.tickerSymbol = 'ABT' --Abbott Laboratories
AND e.exchangeSymbol = 'NYSE'
AND fi.latestForFinancialPeriodFlag = 1
ORDER BY fi.periodEndDate, fi.filingDate
```

## Sample Results

Company Name	Company Id	Ticker Symbol	Exchange Symbol	Period End Date	Filing Date	Period Type Name	Calendar Quarter	Calendar Year	Data ItemId	Data Item Name	Data Item Value
Vestas Wind Systems A/S	36246	VWS	CPSE	3/30/1997	7/30/1998	Quarterly	1	1997	28	Total Revenues	442
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/1997	7/30/1998	Quarterly	2	1997	28	Total Revenues	442
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/1997	3/1/1999	Quarterly	3	1997	28	Total Revenues	534.4045
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/1997	3/1/1999	Quarterly	4	1997	28	Total Revenues	534.4045
Vestas Wind Systems A/S	36246	VWS	CPSE	3/30/1998	7/30/1999	Quarterly	1	1998	28	Total Revenues	540.5
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/1998	7/30/1999	Quarterly	2	1998	28	Total Revenues	540.5
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/1998	2/29/2000	Quarterly	3	1998	28	Total Revenues	874.726
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/1998	2/29/2000	Quarterly	4	1998	28	Total Revenues	874.726
Vestas Wind Systems A/S	36246	VWS	CPSE	3/30/1999	7/30/2000	Quarterly	1	1999	28	Total Revenues	1112
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/1999	7/30/2000	Quarterly	2	1999	28	Total Revenues	1112
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/1999	3/1/2001	Quarterly	3	1999	28	Total Revenues	1243.122
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/1999	3/1/2001	Quarterly	4	1999	28	Total Revenues	1243.122
Vestas Wind Systems A/S	36246	VWS	CPSE	3/30/2000	7/30/2001	Quarterly	1	2000	28	Total Revenues	1133.5
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2000	7/30/2001	Quarterly	2	2000	28	Total Revenues	1133.5
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2000	3/1/2002	Quarterly	3	2000	28	Total Revenues	281.38183
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/2000	3/1/2002	Quarterly	4	2000	28	Total Revenues	281.849985
Vestas Wind Systems A/S	36246	VWS	CPSE	3/30/2001	7/30/2002	Quarterly	1	2001	28	Total Revenues	305.85
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2001	7/30/2002	Quarterly	2	2001	28	Total Revenues	305.85
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2001	7/19/2003	Quarterly	3	2001	28	Total Revenues	335.3
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/2001	7/19/2003	Quarterly	4	2001	28	Total Revenues	335.3
Vestas Wind Systems A/S	36246	VWS	CPSE	3/30/2002	9/24/2003	Quarterly	1	2002	28	Total Revenues	266
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2002	9/24/2003	Quarterly	2	2002	28	Total Revenues	266

Company Name	Company Id	Ticker Symbol	Exchange Symbol	Period End Date	Filing Date	Period Type Name	Calendar Quarter	Calendar Year	Data ItemId	Data Item Name	Data Item Value
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2002	3/17/2004	Quarterly	3	2002	28	Total Revenues	431.25
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/2002	3/17/2004	Quarterly	4	2002	28	Total Revenues	431.25
Vestas Wind Systems A/S	36246	VWS	CPSE	3/30/2003	7/30/2004	Quarterly	1	2003	28	Total Revenues	329.5
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2003	7/30/2004	Quarterly	2	2003	28	Total Revenues	329.5
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2003	3/1/2005	Quarterly	3	2003	28	Total Revenues	496.75
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/2003	3/1/2005	Quarterly	4	2003	28	Total Revenues	496.75
Vestas Wind Systems A/S	36246	VWS	CPSE	3/30/2004	7/30/2005	Quarterly	1	2004	28	Total Revenues	509
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2004	7/30/2005	Quarterly	2	2004	28	Total Revenues	509
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2004	3/29/2006	Quarterly	3	2004	28	Total Revenues	672.6
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/2004	3/29/2006	Quarterly	4	2004	28	Total Revenues	672.6
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2005	8/24/2006	Quarterly	2	2005	28	Total Revenues	571.7
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2005	11/22/2006	Quarterly	3	2005	28	Total Revenues	590.6
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/2005	3/20/2007	Quarterly	4	2005	28	Total Revenues	2077.4
Vestas Wind Systems A/S	36246	VWS	CPSE	3/31/2006	5/15/2007	Quarterly	1	2006	28	Total Revenues	715
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2006	8/21/2007	Quarterly	2	2006	28	Total Revenues	900
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2006	10/30/2007	Quarterly	3	2006	28	Total Revenues	842
Vestas Wind Systems A/S	36246	VWS	CPSE	3/31/2007	5/8/2008	Quarterly	1	2007	28	Total Revenues	760
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2007	8/15/2008	Quarterly	2	2007	28	Total Revenues	1067
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2007	11/6/2008	Quarterly	3	2007	28	Total Revenues	1150
Vestas Wind Systems A/S	36246	VWS	CPSE	12/31/2007	3/1/2009	Quarterly	4	2007	28	Total Revenues	1884
Vestas Wind Systems A/S	36246	VWS	CPSE	3/31/2008	5/8/2008	Quarterly	1	2008	28	Total Revenues	701
Vestas Wind Systems A/S	36246	VWS	CPSE	6/30/2008	8/15/2008	Quarterly	2	2008	28	Total Revenues	1094
Vestas Wind Systems A/S	36246	VWS	CPSE	9/30/2008	11/6/2008	Quarterly	3	2008	28	Total Revenues	1759

## Build a time series using filing dates

The following demonstrates how to create and execute the necessary MS SQL queries to build a time series using filing dates. To complete this task, you will retrieve one data item, quarterly cost of goods sold, for Anadarko Petroleum Corp (GVKEY 011923) from the Premium Financials database that will be presented in a time series.

### Sample Query

```
declare @obsdate as datetime
set @obsdate = '2003-4-15' --Setting your observation date

SELECT c.companyName,c.companyId,ti.tickerSymbol,e.exchangeSymbol,
fi.periodEndDate,fi.filingDate,pt.periodTypeName,fp.calendarQuarter,
fp.calendarYear,fd.dataItemId,di.dataItemName,fd.dataItemValue
FROM ciqCompany c join ciqSecurity s on c.companyId = s.companyId
join ciqTradingItem ti on ti.securityId = s.securityId
join ciqExchange e on e.exchangeId = ti.exchangeId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeId = fp.periodTypeId
cross apply
( --subquery to get latest FinInstance data for period as of observation date
select top 1 * from ciqFinInstance
where financialPeriodId = fp.financialPeriodId
and filingDate <= @obsdate
and restatementTypeId != '1' --No press releases option
order by filingDate desc, latestFilingForInstanceFlag
) fi
join ciqFinInstanceToCollection ic on ic.financialInstanceId = fi.financialInstanceId
join ciqFinCollection fc on fc.financialCollectionId = ic.financialCollectionId
join ciqFinCollectionData fd on fd.financialCollectionId = fc.financialCollectionId
join ciqDataItem di on di.dataItemId = fd.dataItemId
WHERE fd.dataItemId = 34 --Cost of Goods Sold
AND fp.periodTypeId = 2 --Quarterly
AND ti.tickerSymbol = 'APC' --Anadarko Petroleum Corp.
AND e.exchangeSymbol = 'NYSE'
ORDER by fi.periodEndDate, fi.filingDate
```

## Sample Results

Company Name	Company Id	Ticker Symbol	exchange Symbol	Period End Date	Filing Date	Period Type Name	Calendar Quarter	Calendar Year	Data Item Id	Data Item Name	Data Item Value
Anadarko Petroleum Corp.	251349	APC	NYSE	3/31/93	5/16/94	Quarterly	1	1993	34	Cost of Goods Sold, Total	24.193
Anadarko Petroleum Corp.	251349	APC	NYSE	6/30/93	8/15/94	Quarterly	2	1993	34	Cost of Goods Sold, Total	23.988
Anadarko Petroleum Corp.	251349	APC	NYSE	9/30/93	11/14/94	Quarterly	3	1993	34	Cost of Goods Sold, Total	22.762
Anadarko Petroleum Corp.	251349	APC	NYSE	12/31/93	3/7/95	Quarterly	4	1993	34	Cost of Goods Sold, Total	33.429
Anadarko Petroleum Corp.	251349	APC	NYSE	3/31/94	5/15/95	Quarterly	1	1994	34	Cost of Goods Sold, Total	26.909
Anadarko Petroleum Corp.	251349	APC	NYSE	6/30/94	8/11/95	Quarterly	2	1994	34	Cost of Goods Sold, Total	28.797
Anadarko Petroleum Corp.	251349	APC	NYSE	9/30/94	11/13/95	Quarterly	3	1994	34	Cost of Goods Sold, Total	25.283
Anadarko Petroleum Corp.	251349	APC	NYSE	12/31/94	3/12/96	Quarterly	4	1994	34	Cost of Goods Sold, Total	29.213
Anadarko Petroleum Corp.	251349	APC	NYSE	3/31/95	5/14/96	Quarterly	1	1995	34	Cost of Goods Sold, Total	27.454
Anadarko Petroleum Corp.	251349	APC	NYSE	6/30/95	8/13/96	Quarterly	2	1995	34	Cost of Goods Sold, Total	24.712
Anadarko Petroleum Corp.	251349	APC	NYSE	9/30/95	11/12/96	Quarterly	3	1995	34	Cost of Goods Sold, Total	26.146
Anadarko Petroleum Corp.	251349	APC	NYSE	12/31/95	3/12/97	Quarterly	4	1995	34	Cost of Goods Sold, Total	27.517
Anadarko Petroleum Corp.	251349	APC	NYSE	3/31/96	5/14/97	Quarterly	1	1996	34	Cost of Goods Sold, Total	26.178
Anadarko Petroleum Corp.	251349	APC	NYSE	6/30/96	8/13/97	Quarterly	2	1996	34	Cost of Goods Sold, Total	27.758

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Company Name	Company Id	Ticker Symbol	exchange Symbol	Period End Date	Filing Date	Period Type Name	Calendar Quarter	Calendar Year	Data Item Id	Data Item Name	Data Item Value
Anadarko Petroleum Corp.	251349	APC	NYSE	9/30/96	11/13/97	Quarterly	3	1996	34	Cost of Goods Sold, Total	26.501
Anadarko Petroleum Corp.	251349	APC	NYSE	12/31/96	3/18/98	Quarterly	4	1996	34	Cost of Goods Sold, Total	34.872
Anadarko Petroleum Corp.	251349	APC	NYSE	3/31/97	5/15/98	Quarterly	1	1997	34	Cost of Goods Sold, Total	32.855
Anadarko Petroleum Corp.	251349	APC	NYSE	6/30/97	8/14/98	Quarterly	2	1997	34	Cost of Goods Sold, Total	33.456
Anadarko Petroleum Corp.	251349	APC	NYSE	9/30/97	11/13/98	Quarterly	3	1997	34	Cost of Goods Sold, Total	39.319
Anadarko Petroleum Corp.	251349	APC	NYSE	12/31/97	3/15/99	Quarterly	4	1997	34	Cost of Goods Sold, Total	49.027
Anadarko Petroleum Corp.	251349	APC	NYSE	3/31/98	5/13/99	Quarterly	1	1998	34	Cost of Goods Sold, Total	40.257
Anadarko Petroleum Corp.	251349	APC	NYSE	6/30/98	8/12/99	Quarterly	2	1998	34	Cost of Goods Sold, Total	38.649
Anadarko Petroleum Corp.	251349	APC	NYSE	9/30/98	11/15/99	Quarterly	3	1998	34	Cost of Goods Sold, Total	41.848
Anadarko Petroleum Corp.	251349	APC	NYSE	12/31/98	3/16/00	Quarterly	4	1998	34	Cost of Goods Sold, Total	39.766
Anadarko Petroleum Corp.	251349	APC	NYSE	3/31/99	5/15/00	Quarterly	1	1999	34	Cost of Goods Sold, Total	34.056
Anadarko Petroleum Corp.	251349	APC	NYSE	6/30/99	8/14/00	Quarterly	2	1999	34	Cost of Goods Sold, Total	34.44



## Retrieve company information by a different identifier

The following demonstrates how to create and execute the necessary MS SQL queries to use the **ciqSymbol** table to retrieve company information by a different identifier.

To complete this task, you will retrieve company information for Sony Corporation (GVKEY 009818).

### Sample Query

```
SELECT c.CompanyName, fp.companyID, fp.calendarYear,
fp.calendarQuarter, fp.fiscalYear, fp.fiscalQuarter, pt.PeriodTypeName,
fi.filingDate, rt.restatementTypeName, fcd.dataItemID, fcd.dataItemValue
FROM ciqCompany c
join ciqSymbol sy on sy.relatedcompanyId = c.companyId
join ciqFinPeriod fp on fp.companyId = c.companyId
join ciqPeriodType pt on pt.periodTypeID = fp.periodTypeID
join ciqFinInstance fi on fp.financialPeriodID = fi.financialperiodID
join ciqRestatementType rt on rt.restatementTypeID = fi.restatementTypeID
join ciqFinInstanceToCollection fitc on fi.financialInstanceID = fitc.financialInstanceID
join ciqFinCollection fc on fc.financialCollectionID = fitc.financialCollectionID
join ciqFinCollectionData fcd on fc.financialCollectionID = fcd.financialCollectionID
where pt.PeriodTypeName like 'Annual'
AND fcd.dataItemID = 28 --Total Revenue
AND fi.latestForFinancialPeriodFlag = '1' --Latest instance
AND sy.symboltypeid = '69' --SymbolTypeID for GVKEY symbols
AND sy.symbolvalue = '009818' --GVKEY for Sony
ORDER BY fp.fiscalYear, fp.fiscalQuarter
```

### Sample Results

The table below shows an example of a company's information displayed by a different identifier.

Company Name	Company ID	Calendar Year	Calendar Quarter	Fiscal Year	Fiscal Quarter	Period Type Name	Filing Date	Restatement Type Name	Data ItemID	Data Item Value
Sony Corporation	23021	1994	1	1994	4	Annual	9/25/96	Original	28	3744285
Sony Corporation	23021	1995	1	1995	4	Annual	9/11/97	No Change from Original	28	3990583
Sony Corporation	23021	1996	1	1996	4	Annual	9/17/98	Reclassified	28	4592565
Sony Corporation	23021	1997	1	1997	4	Annual	6/18/99	Restated	28	5663134
Sony Corporation	23021	1998	1	1998	4	Annual	8/3/00	Reclassified	28	6761004
Sony Corporation	23021	1999	1	1999	4	Annual	6/27/01	Reclassified	28	6804182
Sony Corporation	23021	2000	1	2000	4	Annual	6/28/02	Restated	28	6686661
Sony Corporation	23021	2001	1	2001	4	Annual	9/2/03	Reclassified	28	7314824
Sony Corporation	23021	2002	1	2002	4	Annual	6/25/04	Reclassified	28	7578258
Sony Corporation	23021	2003	1	2003	4	Annual	6/23/05	Reclassified	28	7473633
Sony Corporation	23021	2004	1	2004	4	Annual	5/30/06	Reclassified	28	7496391
Sony Corporation	23021	2005	1	2005	4	Annual	6/22/07	Reclassified	28	7191325
Sony Corporation	23021	2006	1	2006	4	Annual	6/3/08	Reclassified	28	7510597
Sony Corporation	23021	2007	1	2007	4	Annual	6/2/09	No Change from Original	28	8295695
Sony Corporation	23021	2008	1	2008	4	Annual	6/2/09	Reclassified	28	8871414
Sony Corporation	23021	2009	1	2009	4	Annual	6/2/09	Original	28	7729993

## Retrieve GICS classifications for segments

The following demonstrates how to create and execute the necessary MS SQL queries to provide the GICS classifications for each segment, associated to a filing date.

To complete this task, you will retrieve company information for International Business Machines (CompanyId 112350).

Note: This query uses the GICS package (in the Symbol/Helper files) and the S&P Capital IQ Key Documents package.

### Sample Query

```

SELECT DISTINCT
    seg.companyId,
    seg.segmentId,
    seg.segmentName,
    gic.GIC,
    CASE
        WHEN segc.segmentClassificationTypeId = 2 THEN 'PRIMARY'
        ELSE 'SECONDARY'
    END
    AS primOrSecond,
    segc.documentId,
    kdoc.formTypeName,
    kdoc.filingDate
FROM ciqSegment seg
INNER JOIN ciqSegmentClassification segc
    ON seg.segmentId = segc.segmentId
    AND seg.companyId = segc.companyId
INNER JOIN ciqKeyDocument kdoc          --Key Documents package
    ON segc.documentId = kdoc.documentId
    and segc.companyId = kdoc.companyId
INNER JOIN (SELECT s4.subTypeId AS id4, s5.subTypeId AS id5
            FROM (SELECT subTypeId, subTypeValue
                  FROM ciqSubType
                  WHERE childLevel = 4) s4
            INNER JOIN
                (SELECT subTypeId, subTypeValue, subParentId
                 FROM ciqSubType
                 WHERE childLevel = 5) s5
            ON s4.subTypeId = s5.subParentId) codes
    ON segc.subTypeId = codes.id5

```

```

LEFT OUTER JOIN (SELECT c.subTypeId, a.subTypeValue, b.GIC
                  FROM ciqSubType a
                  INNER JOIN ciqSubTypeToGICS b      --part of GICS package
                  ON a.subTypeId = b.subTypeId
                  INNER JOIN ciqSubType c
                  ON a.subTypeValue = c.subTypeValue
                  AND a.childLevel = c.childLevel
                  AND a.subTypeId <> c.subTypeId
                  WHERE a.childLevel = 4) gic
ON codes.id4 = gic.subTypeId
WHERE seg.segmentTypeId = 1      --Business Segment
AND segc.segmentClassificationTypeId IN (2, 3)  -- 2 = Primary and 3 = Secondary
GICS Classification
AND seg.companyId = 112350      --International Business Machines
ORDER BY kdoc.filingDate

```

### Sample Results

The table below shows an example of IBM's segment data displayed by GICS classification.

companyId	segmentId	segmentName	GIC	primOrSecond	documentId
112350	906238551	Hardware - Technology Group	45301020	PRIMARY	4706862
112350	906286584	Hardware - Systems Group	45202010	PRIMARY	4706862
112350	906286584	Hardware - Systems Group	45202010	SECONDARY	4706862
112350	903504466	Systems and Technology	45202010	PRIMARY	7565825
112350	903504466	Systems and Technology	45202020	SECONDARY	7565825
112350	906286583	Hardware - Personal Systems Group	45202010	PRIMARY	7565825
112350	906286583	Hardware - Personal Systems Group	45202010	SECONDARY	7565825
112350	903504443	Discontinued Operations	45202020	PRIMARY	11002641
112350	903504444	Enterprise Investments	45103010	PRIMARY	11002641
112350	903504445	Global Financing	40201040	PRIMARY	11002641
112350	903504445	Global Financing	40202010	SECONDARY	11002641
112350	903504446	Global Services	45102010	SECONDARY	11002641
112350	903504446	Global Services	45102020	PRIMARY	11002641

<u>companyId</u>	<u>segmentId</u>	<u>segmentName</u>	<u>GIC</u>	<u>primOrSecond</u>	<u>documentId</u>
112350	903504476	Personal Computing Division	45202010	PRIMARY	11002641
112350	903504476	Personal Computing Division	45204010	SECONDARY	11002641
112350	903504534	Software	45103010	PRIMARY	11002641
112350	903504534	Software	45103020	SECONDARY	11002641
112350	903504445	Global Financing	40201040	PRIMARY	37726359
112350	903504445	Global Financing	40202010	SECONDARY	37726359
112350	903504476	Personal Computing Division	45202010	PRIMARY	37726359
112350	903504476	Personal Computing Division	45204010	SECONDARY	37726359
112350	903504478	Systems and Technology Group	45202010	PRIMARY	37726359
112350	903504478	Systems and Technology Group	45203030	SECONDARY	37726359
112350	903504534	Software	45102020	PRIMARY	37726359
112350	903504534	Software	45103010	SECONDARY	37726359
112350	906238554	Global Services - Global Business Services	45102010	PRIMARY	37726359
112350	906238555	Global Services - Global Technology Services	45102020	PRIMARY	37726359
112350	906238555	Global Services - Global Technology Services	45103020	SECONDARY	37726359
112350	903504445	Global Financing	40201040	PRIMARY	43749097
112350	903504445	Global Financing	40202010	SECONDARY	43749097
112350	903504466	Systems and Technology	45202010	PRIMARY	43749097
112350	903504466	Systems and Technology	45202020	SECONDARY	43749097
112350	903504534	Software	45103010	PRIMARY	43749097
112350	903504534	Software	45103020	SECONDARY	43749097
112350	906238554	Global Services - Global Business Services	45102010	PRIMARY	43749097
112350	906238555	Global Services - Global Technology Services	45102020	PRIMARY	43749097
112350	906238555	Global Services - Global Technology Services	45103020	SECONDARY	43749097
112350	903504445	Global Financing	40201040	PRIMARY	56037387
112350	903504445	Global Financing	40202010	SECONDARY	56037387
112350	903504478	Systems and Technology Group	45202010	PRIMARY	56037387
112350	903504478	Systems and Technology Group	45301020	SECONDARY	56037387
112350	903504534	Software	45103010	PRIMARY	56037387

<u>companyId</u>	<u>segmentId</u>	<u>segmentName</u>	<u>GIC</u>	<u>primOrSecond</u>	<u>documentId</u>
112350	903504534	Software	45103020	SECONDARY	56037387
112350	906238554	Global Services - Global Business Services	45102010	PRIMARY	56037387
112350	906238555	Global Services - Global Technology Services	45102020	PRIMARY	56037387
112350	906238555	Global Services - Global Technology Services	45103020	SECONDARY	56037387
112350	903504445	Global Financing	40201040	PRIMARY	73087261
112350	903504445	Global Financing	40202010	SECONDARY	73087261
112350	903504478	Systems and Technology Group	45202010	PRIMARY	73087261
112350	903504478	Systems and Technology Group	45203030	SECONDARY	73087261
112350	903504534	Software	45103010	PRIMARY	73087261
112350	903504534	Software	45103020	SECONDARY	73087261
112350	906238554	Global Services - Global Business Services	45102010	PRIMARY	73087261
112350	906238555	Global Services - Global Technology Services	45102020	PRIMARY	73087261
112350	903504445	Global Financing	20107010	SECONDARY	157096861
112350	903504445	Global Financing	40201040	PRIMARY	157096861
112350	903504478	Systems and Technology Group	45202010	PRIMARY	157096861
112350	903504478	Systems and Technology Group	45202020	SECONDARY	157096861
112350	903504534	Software	45103010	SECONDARY	157096861
112350	903504534	Software	45103020	PRIMARY	157096861
112350	906238554	Global Services - Global Business Services	45102010	PRIMARY	157096861
112350	906238554	Global Services - Global Business Services	45102020	SECONDARY	157096861
112350	906238555	Global Services - Global Technology Services	45102010	SECONDARY	157096861
112350	906238555	Global Services - Global Technology Services	45102020	PRIMARY	157096861
112350	903504445	Global Financing	20107010	SECONDARY	178755177
112350	903504445	Global Financing	40201040	PRIMARY	178755177
112350	903504478	Systems and Technology Group	45202010	PRIMARY	178755177
112350	903504478	Systems and Technology Group	45202020	SECONDARY	178755177
112350	903504534	Software	45103010	SECONDARY	178755177
112350	903504534	Software	45103020	PRIMARY	178755177
112350	906238554	Global Services - Global Business Services	45102010	PRIMARY	178755177

<u>companyId</u>	<u>segmentId</u>	<u>segmentName</u>	<u>GIC</u>	<u>primOrSecond</u>	<u>documentId</u>
112350	906238554	Global Services - Global Business Services	45102020	SECONDARY	178755177
112350	906238555	Global Services - Global Technology Services	45102010	SECONDARY	178755177
112350	906238555	Global Services - Global Technology Services	45102020	PRIMARY	178755177
112350	903504445	Global Financing	40201040	PRIMARY	287421417
112350	903504445	Global Financing	45203030	SECONDARY	287421417
112350	903504466	Systems and Technology	45202010	PRIMARY	287421417
112350	903504466	Systems and Technology	45202020	SECONDARY	287421417
112350	903504534	Software	45103010	PRIMARY	287421417
112350	903504534	Software	45103020	SECONDARY	287421417
112350	906238554	Global Services - Global Business Services	45102010	PRIMARY	287421417
112350	906238555	Global Services - Global Technology Services	45102010	SECONDARY	287421417
112350	906238555	Global Services - Global Technology Services	45102020	PRIMARY	287421417
112350	903504445	Global Financing	40201040	PRIMARY	315921563
112350	903504445	Global Financing	45102020	SECONDARY	315921563
112350	903504466	Systems and Technology	45202010	PRIMARY	315921563
112350	903504466	Systems and Technology	45202020	SECONDARY	315921563
112350	903504534	Software	45103010	PRIMARY	315921563
112350	903504534	Software	45103020	SECONDARY	315921563
112350	906238554	Global Services - Global Business Services	45102010	PRIMARY	315921563
112350	906238555	Global Services - Global Technology Services	45102010	SECONDARY	315921563
112350	906238555	Global Services - Global Technology Services	45102020	PRIMARY	315921563

## View summary debt information for a company

The following demonstrates how to create and execute the necessary MS SQL queries to view summary debt information for IBM over a 10-year period.

Note: This query is for the Capital Structure Add-On delivered through the **ciqFinCollectionData** table in the Premium Financials Core Package.

### Sample Query

```
SELECT *
FROM (SELECT DISTINCT
      di.dataItemName AS 'Data Item',
      cast (fccsd.dataItemValue AS NUMERIC (28, 1)) AS 'Total',
      fp.fiscalYear
FROM ciqCompany comp (NOLOCK)
JOIN ciqFinPeriod fp (NOLOCK)
      ON comp.companyId = fp.companyId
JOIN ciqFinInstance fi (NOLOCK)
      ON fp.financialPeriodID = fi.financialPeriodID
JOIN ciqFinInstanceToCollection fitc (NOLOCK)
      ON fi.financialInstanceID = fitc.financialInstanceID
JOIN ciqFinInstanceType it (NOLOCK)
      ON it.InstanceTypeID = fi.InstanceTypeID
JOIN ciqFinCollection fc (NOLOCK)
      ON fitc.financialCollectionID = fc.financialCollectionID
JOIN ciqFinCollectionData fccsd (NOLOCK)
      ON fccsd.financialCollectionID = fc.financialCollectionID
JOIN ciqDataItem di (NOLOCK)
      ON di.dataItemId = fccsd.dataItemId
JOIN ciqDataItemGroupToDataItem digdi (NOLOCK)
      ON digdi.dataItemId = di.dataItemId
      AND digdi.dataItemGroupId = 8 --Standardized DCS Subtotal Items
WHERE comp.companyID = 112350 --International Business Machines
AND fp.periodTypeID = 1 --Annual
AND fi.latestFilingForInstanceFlag = 1
AND fi.latestForFinancialPeriodFlag = 1) AS SourceQuery PIVOT (Sum (
                                                                Total)
                                                                FOR FiscalYear
                                                                IN (
                                                                [2001],
                                                                [2002],
```



```
[2003],
[2004],
[2005],
[2006],
[2007],
[2008],
[2009],
[2010])) AS PivotTable
```

ORDER BY 1, 2

### Sample Results

Data Item	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Adjustments (% of Total Debt)	1.5	3.8	3.4	3.3	1.2	0.7	1.2	3.6	2.6	2.8
Cap. Leases (% of Total Debt)	NULL	NULL	NULL	NULL	NULL	NULL	NULL	NULL	NULL	0.4
Convertible Debt - Total	0	328	309	278	238	NULL	NULL	NULL	NULL	NULL
Fixed Rate Debt	26802	25038	22841	16939	18896	19076	31143	32797	25955	28255
Fixed Rate Debt (% of Total Debt)	98.7	96.2	96.7	73.9	83.5	84.1	88.3	96.7	99.4	98.7
General/Other Borrowings	9109	8442	6508	5272	3519	3506	3764	5460	5761	3727
General/Other Borrowings (% of Total Debt)	33.5	32.4	27.5	23	15.5	15.5	10.7	16.1	22.1	13
Hedging Activities (% of Total Debt)	1.5	3.8	3.4	3.3	1.2	0.7	1.2	3.6	2.6	2.8
Hedging and Derivative Adjustments	396	978	806	765	271	164	432	1210	675	788
Long-Term Debt (Incl. Cap. Leases)	15963	19986	16986	14828	15425	13780	23039	22689	21934	21846
Long-Term Debt (Incl. Cap. Leases) (% of Total Debt)	58.8	76.8	71.9	64.7	68.1	60.8	65.3	66.9	84	76.3
Non - Recourse Debt	NULL	NULL	NULL	249	318	NULL	NULL	NULL	NULL	NULL
Other Debt Adjustments	NULL	NULL	NULL	NULL	NULL	NULL	NULL	-1	-1	NULL
Outstanding Balance for Capital Leases	NULL	NULL	NULL	NULL	NULL	NULL	NULL	NULL	NULL	112
Outstanding Balance for Commercial Paper - Total	4809	1302	2349	3151	858	3779	5831	468	235	1144
Outstanding Balance for Term Loans - Total	1564	1013	1124	1340	3370	2355	2714	1827	1711	1617
Principal Amount of Debt Outstanding	26802	25038	22841	22211	22415	22582	34907	32797	25955	28367

Data Item	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Principal Amount of Debt Outstanding (% of Total Debt)	98.7	96.2	96.7	96.9	99	99.6	99	96.7	99.4	99.1
Secured Debt	NULL	NULL	NULL	249	318	NULL	NULL	NULL	NULL	112
Senior Bonds and Notes	11320	14281	12860	12448	14668	12942	22598	25042	18248	21767
Senior Debt / (EBITDA - Capex)	2.7	3.3	2.2	2	1.7	1.7	2.3	1.8	1.3	1.4
Senior Debt / EBITDA	1.8	2	1.6	1.4	1.3	1.3	1.8	1.5	1.1	1.1
Senior Secured Bonds and Notes	NULL	NULL	NULL	249	318	NULL	NULL	NULL	NULL	NULL
Senior Secured Bonds and Notes (% of Total Debt)	NULL	NULL	NULL	1.1	1.4	NULL	NULL	NULL	NULL	NULL
Senior Unsecured Bonds and Notes	11320	14281	12860	12199	14350	12942	22598	25042	18248	21767
Senior Unsecured Bonds and Notes (% of Total Debt)	41.7	54.9	54.4	53.2	63.4	57.1	64.1	73.8	69.9	76
Total Adjustments	396	978	806	765	271	164	432	1209	674	788
Total Bank Debt	1564	1013	1124	1340	3370	2355	2714	1827	1711	1617
Total Bank Debt (% of Total Debt)	5.8	3.9	4.8	5.8	14.9	10.4	7.7	5.4	6.6	5.6
Total Commercial Paper (% of Total Debt)	17.7	5	9.9	13.7	3.8	16.7	16.5	1.4	0.9	4
Total Convertible Debt (% of Total Debt)	0	1.3	1.3	1.2	1.1	NULL	NULL	NULL	NULL	NULL
Total Non - Recourse Debt (% of Total Debt)	NULL	NULL	NULL	1.1	1.4	NULL	NULL	NULL	NULL	NULL
Total Secured Debt (% of Total Debt)	NULL	NULL	NULL	1.1	1.4	NULL	NULL	NULL	NULL	0.4
Total Senior Debt	26802	25038	22841	22211	22415	22582	34907	32797	25955	28367
Total Senior Debt (% of Total Debt)	98.7	96.2	96.7	96.9	99	99.6	99	96.7	99.4	99.1
Total Senior Secured Debt	NULL	NULL	NULL	249	318	NULL	NULL	NULL	NULL	112
Total Senior Secured Debt (% of Total Debt)	NULL	NULL	NULL	1.1	1.4	NULL	NULL	NULL	NULL	0.4
Total Senior Secured/(EBITDA-CAPEX)	NULL	NULL	NULL	0	0	NULL	NULL	NULL	NULL	0
Total Senior Secured/EBITDA	NULL	NULL	NULL	0	0	NULL	NULL	NULL	NULL	0
Total Sr. Bonds and Notes (% of Total Debt)	41.7	54.9	54.4	54.3	64.8	57.1	64.1	73.8	69.9	76
Total Term Loans (% of Total debt)	5.8	3.9	4.8	5.8	14.9	10.4	7.7	5.4	6.6	5.6
Total Unamortized Discount (% of Total Debt)	-0.2	NULL	-0.1	-0.2	-0.2	-0.3	-0.2	-0.2	-2	-1.9

<b>Data Item</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Total Unamortized Premium (% of Total Debt)	NULL	0	NULL	NULL	NULL	NULL	NULL	NULL	NULL	NULL
Total Undrawn Credit	16121	16934	15883	16281	16694	17090	17687	18264	17315	21388
Total Unsecured Debt (% of Total Debt)	98.7	96.2	96.7	95.8	97.6	99.6	99	96.7	99.4	98.7
Unamortized Discount - Total	-47	NULL	-15	-49	-45	-64	-65	-81	-527	-531
Unamortized Premium - Total	NULL	1	NULL	NULL	NULL	NULL	NULL	NULL	NULL	NULL
Undrawn Credit Portion of Revolving Credit	16121	16934	15883	16281	16694	17090	17687	18264	17315	21388
Unsecured Debt	26802	25038	22841	21962	22097	22582	34907	32797	25955	28255

## View as-reported details for a company's debt capital structure

The following demonstrates how to create and execute the necessary MS SQL queries to view As Reported Details for IBM's FY 2009 Debt Capital Structure.

Note: This query is for the Debt Capital Structure Add-On delivered via a separate schema.

### Sample Query

```
SELECT DISTINCT
    c.capitalStructureDescription AS 'Description',
    csst.capitalStructureSubTypeName AS 'Type',
    cast (crd.dataItemValue AS NUMERIC (28, 1)) AS 'Principal Due',
    cast (ir.interestRateHighValue AS NUMERIC (28, 3))
        AS 'Coupon Rate (%)',
    c.maturityYearHigh AS 'Maturity Year',
    c.maturityMonthHigh AS 'Maturity Month',
    c.maturityDayHigh AS 'Maturity Day',
    lt.levelTypeName AS 'Seniority',
    st.securedTypeName AS 'Secured',
    CASE
        WHEN ct.convertibleTypeName LIKE 'Convertible' THEN 'YES'
        WHEN ct.convertibleTypeName LIKE 'Not Convertible' THEN 'NO'
        ELSE ct.convertibleTypeName
    END
        AS 'Convertible',
    curr.ISOCode AS 'Repayment Currency',
    c.componentID,
    --fi.financialInstanceId,
    --fc.financialCollectionID,
    fp.fiscalYear,
    min(fi.filingDate) AS filingDate
FROM ciqFinPeriod fp (NOLOCK)
JOIN ciqFinInstance fi (NOLOCK)
    ON fp.financialPeriodID = fi.financialPeriodID
    --AND fi.latestFilingForInstanceFlag = 1
    --AND fi.latestForFinancialPeriodFlag = 1
JOIN ciqFinInstanceToCollection fitc (NOLOCK)
    ON fi.financialInstanceId = fitc.financialInstanceId
JOIN ciqFinCollection fc (NOLOCK)
    ON fitc.financialCollectionID = fc.financialCollectionID
JOIN ciqCompany comp (NOLOCK)
```

```

        ON comp.companyID = fp.companyID
JOIN ciqCapStDtComponent c (NOLOCK)
        ON comp.companyID = c.componentID
JOIN ciqCapStDtCompntAsRptdData crd (NOLOCK)
        ON crd.componentID = c.componentID
        AND crd.financialCollectionID = fc.financialCollectionID
JOIN ciqCapStDtSubType csst (NOLOCK)
        ON csst.capitalStructureSubTypeID = c.capitalStructureSubTypeID
JOIN ciqCapStDtConvertibleType ct (NOLOCK)
        ON ct.convertibleTypeID = c.ConvertibleTypeId
JOIN ciqCapStDtSecuredType st (NOLOCK)
        ON st.securedTypeID = c.SecuredTypeId
JOIN ciqCapStDtLevelType lt (NOLOCK)
        ON lt.levelTypeID = c.LevelTypeId
JOIN ciqCapStDtInterestRate ir (NOLOCK)
        ON ir.componentID = c.componentID
JOIN ciqCurrency curr (NOLOCK)
        ON curr.currencyId = c.issuedcurrencyID
WHERE    comp.companyID = 112350 --International Business Machines
AND fp.periodTypeID = 1 --Annual
AND fp.fiscalYear = 2009
GROUP BY c.capitalStructureDescription,
        csst.capitalStructureSubTypeName,
        cast (crd.dataItemValue AS NUMERIC (28, 1)),
        cast (ir.interestRateHighValue AS NUMERIC (28, 3)),
        c.maturityYearHigh,
        c.maturityMonthHigh,
        c.maturityDayHigh,
        lt.levelTypeName,
        st.securedTypeName,
CASE
    WHEN ct.convertibleTypeName LIKE 'Convertible' THEN 'YES'
    WHEN ct.convertibleTypeName LIKE 'Not Convertible' THEN 'NO'
    ELSE ct.convertibleTypeName
END,
        curr.ISOCode,
        c.componentID,
        fp.fiscalYear
ORDER BY c.componentID, filingDate, 1,2,3,4,5

```

### Sample Results

Description	Type	Principal Due	Coupon Rate (%)	Maturity Year	Maturity Month	Maturity Day	Seniority	Secured	Convertible	Repayment Currency	componentID	Fiscal Year	Filing Date
Commercial Paper	Commercial Paper	235	0.2	2010	12	31	Senior	NO	NO	USD	908575888	2009	2/23/2010
Short-Term Loans	Term Loans	1711	1.1	2011	12	31	Senior	NA	NO	USD	910552837	2009	2/23/2010
Debentures 6.22% - 2027	Bonds and Notes	469	6.22	2027	NULL	NULL	Senior	NA	NO	USD	910553010	2009	2/23/2010
Debentures 7.00% - 2025	Bonds and Notes	600	7	2025	NULL	NULL	Senior	NA	NO	USD	910553190	2009	2/23/2010
Debentures 6.50% - 2028	Bonds and Notes	313	6.5	2028	NULL	NULL	Senior	NA	NO	USD	910553191	2009	2/23/2010
Debentures 7.00% - 2045	Bonds and Notes	27	7	2045	NULL	NULL	Senior	NA	NO	USD	910553192	2009	2/23/2010
Debentures 7.125% - 2096	Bonds and Notes	350	7.125	2096	NULL	NULL	Senior	NA	NO	USD	910553193	2009	2/23/2010
Long term Debt Japanese Yen 0.9% - 2013 - 2014	Other Borrowings	1565	0.9	2014	NULL	NULL	Senior	NA	NO	JPY	911117821	2009	2/23/2010
Long term Debt Swiss Francs 3.4% - 2011-2020	Other Borrowings	484	3.4	2020	NULL	NULL	Senior	NA	NO	CHF	911117822	2009	2/23/2010
Other Long Term Borrowings 5.5% 2010-2013	Other Borrowings	120	5.5	2013	NULL	NULL	Senior	NA	NO	NULL	911117823	2009	2/23/2010
Long term Debt EURO 5.4% - 2011- 2016	Other Borrowings	3427	5.4	2016	NULL	NULL	Senior	NA	NO	EUR	911117824	2009	2/23/2010
Capital Lease Obligations	Capital Lease	165	NULL	2014	12	31	Senior	YES	NO	USD	911171819	2009	2/23/2010
Other (4.5%) - 2011-2013	Other Borrowings	285	4.5	2013	NULL	NULL	Senior	NA	NA	NULL	912258944	2009	2/22/2011

## View all business segment financials for a company

The following demonstrates how to create and execute the necessary MS SQL queries to view the latest annual business segment financials for International Business Machines Corp. (in the reported currency).

Note: This query includes data from all Segment Add-On packages: the Segment Financial Data Add-On package (loads into **ciqFinCollectionData** table), the Segment Financials Add-On, and the Segment Profiles Add-On.

### Sample Query

```
select c.companyName
, st.segmentTypeDescription
, s.segmentName
, cfp.fiscalYear
, cc.currencyName
, dil.dataItemName
, scd.dataItemValue as 'Segment Item Value'
, fut1.unitTypeName
, scd.nmFlag
, di2.dataItemName
, fcd.dataItemValue as 'Total Item Value'
, fut2.unitTypeName
, fcd.nmFlag
, (CASE
    when (scd.nmFlag <>'1' or fcd.nmFlag <>'1' )
    then (scd.dataItemValue/fcd.dataItemValue)*100
    else 'Not Meaningful'
  END) as 'Segment % of Total'
from ciqSegment s (nolock)
join ciqSegmentType st (nolock) on s.segmentTypeId = st.segmentTypeId
join ciqSegCollectStandCmpntData scd (nolock) on s.segmentId = scd.segmentId --segment
standardized component data
join ciqCompany c (nolock) on s.companyId = c.companyId
join ciqDataItem dil (nolock) on scd.dataItemId = dil.dataItemId
join ciqFinUnitType fut1 (nolock) on scd.unitTypeId = fut1.unitTypeId
join ciqFinCollection fc (nolock) on scd.financialCollectionId = fc.financialCollectionId
join ciqFinInstanceToCollection fitc (nolock) on fc.financialCollectionId =
fitc.financialCollectionId
join ciqFinInstance cfi (nolock) on fitc.financialInstanceId = cfi.financialInstanceId
join ciqFinPeriod cfp (nolock) on cfi.financialPeriodId = cfp.financialPeriodId
```

```

join ciqFinCollectionData fcd (nolock) on fc.financialCollectionId = fcd.financialCollectionId -
--data from Standardized Segments SubTotal Items package
join ciqDataItem di2 (nolock) on fcd.dataItemId = di2.dataItemId
join ciqFinUnitType fut2 (nolock) on fcd.unitTypeId = fut2.unitTypeId
join ciqCurrency cc (nolock) on fc.currencyId = cc.currencyId
join ciqSegmentSubTotals sst (nolock) on di1.dataItemId = sst.componentDataItemId and
di2.dataItemId = sst.subTotalDataItemId --provides mapping of segment-level dataItemID's to the
sub-total dataItemID's
where cfp.companyId = '112350' --IBM
and s.segmentTypeId = '1' --Business Segments, '2' for Geographic
and cfp.periodTypeId = '1' --Annual
and cfp.latestPeriodFlag = '1' --Most recent period
and cfi.latestForFinancialPeriodFlag = '1' --Latest instance
order by di2.dataItemName, s.segmentName

```

### Sample Results

segmentType Description	segmentName	dataItemName	Segment Item Value	Unit Type Name	Nm Flag	dataItem Name	Total Item Value	Unit Type Name	Nm Flag	Segment % of Total
Business	Global Financing	Business Segments - CAPEX	-1246	Millions	0	Business Segments - CAPEX, Total	-4435	Millions	0	28.0947
Business	Global Services - Global Business Services	Business Segments - CAPEX	-52	Millions	0	Business Segments - CAPEX, Total	-4435	Millions	0	1.1724
Business	Global Services - Global Technology Services	Business Segments - CAPEX	-1511	Millions	0	Business Segments - CAPEX, Total	-4435	Millions	0	34.0698
Business	Software	Business Segments - CAPEX	-463	Millions	0	Business Segments - CAPEX, Total	-4435	Millions	0	10.4396
Business	Systems and Technology	Business Segments - CAPEX	-1163	Millions	0	Business Segments - CAPEX, Total	-4435	Millions	0	26.2232
Business	Global Financing	Business Segments - D&A	1417	Millions	0	Business Segments - D&A, Total	4900	Millions	0	28.9183
Business	Global Services - Global Business Services	Business Segments - D&A	75	Millions	0	Business Segments - D&A, Total	4900	Millions	0	1.5306



segmentType Description	segmentName	dataItemName	Segment Item Value	Unit Type Name	Nm Flag	dataItem Name	Total Item Value	Unit Type Name	Nm Flag	Segment % of Total
Business	Global Services - Global Technology Services	Business Segments - D&A	1632	Millions	0	Business Segments - D&A, Total	4900	Millions	0	33.3061
Business	Software	Business Segments - D&A	992	Millions	0	Business Segments - D&A, Total	4900	Millions	0	20.2448
Business	Systems and Technology	Business Segments - D&A	784	Millions	0	Business Segments - D&A, Total	4900	Millions	0	16
Business	Corporate	Business Segments - EBT	-1055	Millions	0	Business Segments - EBT, Total	19724	Millions	0	-5.3488
Business	Global Financing	Business Segments - EBT	1959	Millions	0	Business Segments - EBT, Total	19724	Millions	0	9.932
Business	Global Services - Global Business Services	Business Segments - EBT	2569	Millions	0	Business Segments - EBT, Total	19724	Millions	0	13.0247
Business	Global Services - Global Technology Services	Business Segments - EBT	5568	Millions	0	Business Segments - EBT, Total	19724	Millions	0	28.2295
Business	Software	Business Segments - EBT	9097	Millions	0	Business Segments - EBT, Total	19724	Millions	0	46.1214
Business	Systems and Technology	Business Segments - EBT	1586	Millions	0	Business Segments - EBT, Total	19724	Millions	0	8.0409
Business	Global Financing	Business Segments - Gross Profit	2606	Millions	0	Business Segments - Gross Profit, Total	47478	Millions	0	5.4888
Business	Global Services - Global Business Services	Business Segments - Gross Profit	5148	Millions	0	Business Segments - Gross Profit, Total	47478	Millions	0	10.8429
Business	Global Services - Global Technology Services	Business Segments - Gross Profit	13267	Millions	0	Business Segments - Gross Profit, Total	47478	Millions	0	27.9434

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segmentType Description	segmentName	dataItemName	Segment Item Value	Unit Type Name	Nm Flag	dataItem Name	Total Item Value	Unit Type Name	Nm Flag	Segment % of Total
Business	Software	Business Segments - Gross Profit	19537	Millions	0	Business Segments - Gross Profit, Total	47478	Millions	0	41.1495
Business	Systems and Technology	Business Segments - Gross Profit	6920	Millions	0	Business Segments - Gross Profit, Total	47478	Millions	0	14.5751
Business	Global Financing	Business Segments - Interest Expense	-548	Millions	0	Business Segments - Interest Expense, Total	-548	Millions	0	100
Business	Corporate	Business Segments - Revenue	-6957	Millions	0	Business Segments - Revenue, Total	99871	Millions	0	-6.9659
Business	Global Financing	Business Segments - Revenue	4080	Millions	0	Business Segments - Revenue, Total	99871	Millions	0	4.0852
Business	Global Services - Global Business Services	Business Segments - Revenue	19021	Millions	0	Business Segments - Revenue, Total	99871	Millions	0	19.0455
Business	Global Services - Global Technology Services	Business Segments - Revenue	39514	Millions	0	Business Segments - Revenue, Total	99871	Millions	0	39.565
Business	Software	Business Segments - Revenue	25436	Millions	0	Business Segments - Revenue, Total	99871	Millions	0	25.4688
Business	Systems and Technology	Business Segments - Revenue	18777	Millions	0	Business Segments - Revenue, Total	99871	Millions	0	18.8012
Business	Corporate	Business Segments - Total Assets	24159	Millions	0	Business Segments - Total Assets, Total	113451	Millions	0	21.2946
Business	Global Financing	Business Segments - Total Assets	35813	Millions	0	Business Segments - Total Assets, Total	113451	Millions	0	31.5669

segmentType Description	segmentName	dataItemName	Segment Item Value	Unit Type Name	Nm Flag	dataItem Name	Total Item Value	Unit Type Name	Nm Flag	Segment % of Total
Business	Global Services - Global Business Services	Business Segments - Total Assets	8007	Millions	0	Business Segments - Total Assets, Total	113451	Millions	0	7.0576
Business	Global Services - Global Technology Services	Business Segments - Total Assets	15560	Millions	0	Business Segments - Total Assets, Total	113451	Millions	0	13.7151
Business	Software	Business Segments - Total Assets	22625	Millions	0	Business Segments - Total Assets, Total	113451	Millions	0	19.9425
Business	Systems and Technology	Business Segments - Total Assets	7287	Millions	0	Business Segments - Total Assets, Total	113451	Millions	0	6.423

## Display the order of items in a financial statement

The following SQL query displays the order of Items in an Income Statement. The description corresponding to the reportingTemplateId is provided within the query.

```
select fp.fiscalYear, a.dataItemId, b.dataItemName, fd.dataitemvalue, c.dataCollectionTypeName,
case a.reportingTemplateId
  when 1 then 'Standard'
  when 2 then 'Banks'
  when 3 then 'Insurance'
  when 4 then 'Utility'
  when 5 then 'Real Estate'
  when 7 then 'Financial Services'
  when 8 then 'Capital Markets'
  else '' END as 'ReportingTemplate'
, a.lineorder, a.detailDisplay, a.summaryDisplay
from ciqFinDisplay a
join ciqdataitem b on a.dataitemid = b.dataitemid
join ciqFinDataCollectionType c on a.dataCollectionTypeId = c.dataCollectionTypeId
join ciqFinancialData fd on a.dataItemId = fd.dataItemId
join ciqFinPeriod fp on fd.financialperiodid = fp.financialPeriodId
where c.dataCollectionTypeName = 'Balance Sheet'
and a.reportingTemplateId = '1' --standard
--and summaryDisplay = '1' --summary version
--and detailDisplay = '1' --detail version
and fp.companyId = 112350 --IBM
and fp.periodTypeId = 1 --annual
and fp.fiscalYear = 2012
order by lineOrder
```

fiscal Year	data ItemId	dataItemName	dataitem value	dataCollection TypeName	Reporting Template	line order	detail Display	summary Display
2012	1096	Cash And Equivalents	10412	Balance Sheet	Standard	1	1	1
2012	1069	Short Term Investments	717	Balance Sheet	Standard	2	1	1
2012	1244	Trading Asset Securities, Total	47	Balance Sheet	Standard	3	1	1
2012	1002	Total Cash And Short Term Investments	11176	Balance Sheet	Standard	4	1	1
2012	1021	Accounts Receivable, Total	10667	Balance Sheet	Standard	5	1	1

fiscal Year	data ItemId	dataItemName	dataItem value	dataCollection TypeName	Reporting Template	line order	detail Display	summary Display
2012	1206	Other Receivables	1873	Balance Sheet	Standard	6	1	1
2012	1001	Total Receivables	12540	Balance Sheet	Standard	8	1	1
2012	1043	Inventory	2287	Balance Sheet	Standard	9	1	1
2012	1212	Prepaid Expenses	3691	Balance Sheet	Standard	10	1	1
2012	1032	Finance Division Loans and Leases Current	18038	Balance Sheet	Standard	11	1	1
2012	1267	Other Current Assets (Summary Subtotal)	1701	Balance Sheet	Standard	13	0	1
2012	1117	Deferred Tax Assets Current	1415	Balance Sheet	Standard	15	1	0
2012	1055	Other Current Assets, Total	286	Balance Sheet	Standard	17	1	0
2012	1008	Total Current Assets	49433	Balance Sheet	Standard	18	1	1
2012	1169	Gross Property Plant And Equipment	40501	Balance Sheet	Standard	19	1	1
2012	1075	Accumulated Depreciation	-26505	Balance Sheet	Standard	20	1	1
2012	1004	Net Property Plant And Equipment	13996	Balance Sheet	Standard	21	1	1
2012	1054	Long-term Investments	903	Balance Sheet	Standard	22	1	1
2012	1171	Goodwill	29247	Balance Sheet	Standard	23	1	1
2012	1040	Other Intangibles, Total	3787	Balance Sheet	Standard	24	1	1
2012	1033	Finance Division Loans and Leases Long-Term	12812	Balance Sheet	Standard	25	1	1
2012	1272	Other Assets, Total	9035	Balance Sheet	Standard	27	0	1
2012	1026	Deferred Tax Assets Long-Term	3973	Balance Sheet	Standard	30	1	0
2012	1025	Deferred Charges Long-Term	1629	Balance Sheet	Standard	31	1	0
2012	1060	Other Long-Term Assets, Total	3433	Balance Sheet	Standard	32	1	0
2012	1007	Total Assets	119213	Balance Sheet	Standard	33	1	1
2012	1018	Accounts Payable, Total	7952	Balance Sheet	Standard	34	1	1
2012	1016	Accrued Expenses, Total	8793	Balance Sheet	Standard	35	1	1

fiscal Year	data ItemId	dataItemName	dataItem value	dataCollection TypeName	Reporting Template	line order	detail Display	summary Display
2012	1046	Short-term Borrowings	3589	Balance Sheet	Standard	36	1	1
2012	1279	Current Portion of Long-Term Debt / Capital Leases	5592	Balance Sheet	Standard	37	0	1
2012	1297	Current Portion of Long-Term Debt	5592	Balance Sheet	Standard	38	1	0
2012	1269	Other Current Liabilities, Total	17699	Balance Sheet	Standard	42	0	1
2012	1094	Current Income Taxes Payable	4948	Balance Sheet	Standard	43	1	0
2012	1074	Unearned Revenue Current, Total	12241	Balance Sheet	Standard	44	1	0
2012	1057	Other Current Liabilities	510	Balance Sheet	Standard	46	1	0
2012	1009	Total Current Liabilities	43625	Balance Sheet	Standard	47	1	1
2012	1049	Long-Term Debt	24088	Balance Sheet	Standard	48	1	1
2012	1282	Other Liabilities, Total	32516	Balance Sheet	Standard	53	0	1
2012	1256	Unearned Revenue Non Current	4491	Balance Sheet	Standard	54	1	0
2012	1213	Pension & Other Post Retirement Benefits	20418	Balance Sheet	Standard	55	1	0
2012	1027	Deferred Tax Liability Non Current	448	Balance Sheet	Standard	56	1	0
2012	1062	Other Non Current Liabilities	7159	Balance Sheet	Standard	57	1	0
2012	1276	Total Liabilities - (Standard / Utility Template)	100229	Balance Sheet	Standard	58	1	1
2012	1270	Common Stock & APIC	50110	Balance Sheet	Standard	64	0	1
2012	1103	Common Stock, Total	50110	Balance Sheet	Standard	65	1	0
2012	1222	Retained Earnings	117641	Balance Sheet	Standard	67	1	1
2012	1281	Treasury Stock & Other	-148891	Balance Sheet	Standard	68	0	1
2012	1248	Treasury Stock	-123131	Balance Sheet	Standard	69	1	0
2012	1028	Comprehensive Income and Other	-25760	Balance Sheet	Standard	70	1	0
...	...	...	...	...	...	...	...	...

# Revision History

The changes made to this document include the following:

Version	Date	Changes
1.0	12/4/2009	Initial draft
1.1	01/22/2010	Multiple revisions
1.2	5/21/2010	<ul style="list-style-type: none"> <li>New cover sheet</li> <li>Fiscal chain series ID revisions</li> </ul>
1.3	7/13/2010	<ul style="list-style-type: none"> <li>New cover sheet</li> <li>instanceToCollectionTypeID revisions</li> </ul>
1.4	4/14/2011	<ul style="list-style-type: none"> <li>Changed brokerage to capital markets</li> <li>Product name changed to Premium Financials</li> <li>Basic structure package changed to Core Package</li> <li>Company and Security Base File packages names have been revised</li> <li>Added content for new Add-On packages</li> <li>SQL query comment updates</li> <li>Updated Premium Financials schema to reflect separate Core and Statement files</li> </ul>
1.5	5/2/2011	<ul style="list-style-type: none"> <li>S&amp;P Capital IQ Debt and Equity Capital Structure package sections expanded.</li> <li>Debt and Equity Capital Structure Queries added</li> <li>Added query for Segment Add-On package</li> </ul>
1.6	9/1/2011	<ul style="list-style-type: none"> <li>Minor revisions to ensure consistency with Premium Financials Understanding the Data Guide</li> </ul>
1.7	6/7/2012	<ul style="list-style-type: none"> <li>Revised information on FiscalChainSeriesId</li> <li>Updated to include details and sample query for S&amp;P Capital IQ same-day updates</li> <li>New cover page</li> </ul>
1.8	8/10/2012	<ul style="list-style-type: none"> <li>Updated to reflect branding changes</li> <li>Supporting Documentation section updated</li> </ul>

Version	Date	Changes
1.9	09/04/2012	<ul style="list-style-type: none"> <li>Updated to reflect Xpressfeed Loader table names</li> <li>Removed sizing information in data type columns</li> <li>Added query to identify data items for each package</li> <li>Streamlined Sample Queries chapter</li> </ul>
2.0	09/26/2012	<ul style="list-style-type: none"> <li>Minor cosmetic changes</li> </ul>
2.1	04/03/2013	<ul style="list-style-type: none"> <li>Added language to clarify how the latestFilingForInstance flag and the latestForFinancialPeriodFlag work. Updated the field details for the <b>ciqFinInstance</b> table and included a new sample query in the queries section.</li> </ul>
2.2	07/25/2013	<ul style="list-style-type: none"> <li>Corrected sample query titled "View basic income statement items"</li> <li>Updated company logo</li> </ul>
2.3	01/13/2014	<ul style="list-style-type: none"> <li>Revised componentId definition</li> </ul>
2.4	02/18/2014	<ul style="list-style-type: none"> <li>Corrected typo in query on p. 133</li> <li>Minor cosmetic revisions</li> </ul>
2.5	8/21/2014	<ul style="list-style-type: none"> <li>Added content for S&amp;P Capital IQ Financial Display package</li> </ul>
2.6	9/9/2014	<ul style="list-style-type: none"> <li>Modified sample query for displaying the order of items in a financial statement</li> </ul>
2.7	11/11/2015	<ul style="list-style-type: none"> <li>Updated Add-On package names on pages 37-38</li> <li>Updated sample queries on pages 123-124 and page 131</li> </ul>
2.8	03/02/2016	<ul style="list-style-type: none"> <li>Updated ciqPeriodType reference table content.</li> </ul>
2.9	06/23/2016	<ul style="list-style-type: none"> <li>Clarified definitions for the currencyId in the <b>ciqFinInstance</b> and <b>ciqFinCollection</b> tables.</li> </ul>