

REFINITIV FINANCIALS GLOSSARY



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About This Document

Intended Readership

This publication is for use by clients of the Refinitiv Financials database.

In This Document

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

Chapter 1 Introduces this publication and to the history of the Refinitiv's Financial database. It contains information about the depth and breadth of data available from Refinitiv Company Content, and the process and sources used in collecting this data.

Chapter 2 Discusses the methodology for collecting data from financial statements for the Refinitiv Financials database.

Chapter 3 Discusses one of the key concepts behind Refinitiv Financials: Company Specific versus Standardized Financials.

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

Feedback

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

For further product information, including the latest version of the Refinitiv's Financial Glossary, please visit the Refinitiv's Financials site at:

<http://paz.int.refinitiv.com/portal/channel.cfm?channelID=4844>

You can also visit one of the two Refinitiv Knowledge Data websites:

- Refinitiv Knowledge Data API:
<http://paz.int.refinitiv.com/portal/channel.cfm?channelID=1796>
- Refinitiv Knowledge Data FTP:
<http://paz.int.refinitiv.com/portal/channel.cfm?channelID=1795>
- Alternatively, information about products can be accessed via the Refinitiv Customer Zone at:
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- If you have any comments on this document please feel free to contact us.

In This Version

This version of the Refinitiv's Financial Glossary includes number of changes compared to the previous version, issued in September 2022.

3-February-2023:

1) Addition of new items of IFRS accounting Standard 17

IFRS 17- Insurance Contracts is an International Financial Reporting Standard that was issued by the International Accounting Standards Board which will replace IFRS 4. IFRS 17 is effective from 1 January 2023, it is a one accounting model applicable for all insurance companies in all IFRS jurisdictions. The new accounting standard is more useful, transparent and focus on better disclosure about profitability.

- Income statement new footnotes items

VINS	Insurance Revenue - IFRS 17
VISE	Insurance Service Expenses - IFRS 17
VICH	Net Inc/Exp frm Reins Contr Held-IFRS 17
VISR	Insurance Service Result-IFRS 17 - Total
VICI	Fin Inc/Exp from Insur Contr Iss-IFRS 17
VIRC	Fin Inc/Exp frm reinsur ContrHeld-IFRS17
VIFI	Net Insurance Fin Inc/Exp - IFRS 17

- Balance sheet new footnotes items

VICA	Insurance Contract Assets - IFRS 17
VRIA	Reinsurance Contract Assets - IFRS 17
VRIC	Reinsurance Contract Liab - IFRS 17

2) New additional code added for Cash flow supplemental items.

VSPY	Share Based Payments, Supplemental
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23-September-2022: Revised definitions of Non-recurring Income and Expenses items

EGLA	Loss(Gain) on Sale of Assets – Operating
NGLA	Gain (Loss) on Sale of Assets
EINV	Investment Income – Operating
NINV	Investment Income - Non-Operating

[EUIE](#)

Other Unusual Expense (Income)

25-May-2022: Addition of three New Footnote Items – IFRS 16

Effective 1st January 2019, the Lease accounting standard was issued as per the guidance of IFRS 16 and ASC 842 principles. Lease standard requires the lessee to disclose principal raised and repayments on lease liabilities within the Financing activities of Cash flow. To accommodate these disclosures, Refinitiv is pleased to announce the addition of three new data fields to the product offering.

We have added new Chart of Accounts (COA) footnote codes to reflect IFRS-16 Financing cash flow impact. The new codes are available in all the industry templates.

<u>VLLI</u>	Lease liability Issued, Supplemental
<u>VLLR</u>	Lease liability Reduced, Supplemental
<u>VLLN</u>	Lease liability Net, Supplemental

10-Feb-2022: Addition of two New Footnote Items - Contract Liabilities

We have added new Chart of Accounts (COA) footnote codes to reflect Contract Liabilities Short-Term and Contract Liabilities Long-Term new footnote items which impact in the Balance sheet. The new codes are available in all the industry templates.

- Balance sheet new footnotes items

<u>VCLS</u>	Contract Liabilities - Short term
<u>VCLL</u>	Contract Liabilities - Long term

Amended the coverage by Market Report

Covering over 110,467 companies traded on 181 exchange markets in 163 countries.

20-Jan-2021: Amended Units for Operating Metrics Items

30-Jun-2020: Addition of New Leasing Footnote Items – IFRS 16

Effective 1st January 2019, the Lease accounting standard was issued as per the guidance of IFRS 16 and ASC 842 principles. Lease standard requires the lessee to disclose additional information such as Weighted Average Remaining Lease Terms, Weighted Average Discount Rate and components of Lease costs. To accommodate these disclosures Refinitiv is pleased to announce the addition of fourteen new data fields to the product offering.

We have added new Chart of Accounts (COA) footnote codes to reflect IFRS-16 new leasing footnote items impact in the Balance sheet and Income statement. The new codes are available in all the industry templates.

- Balance sheet new footnotes items

<u>VWOY</u>	Wgt Avg Rem Lease Term (Yrs)-Oper Lease
<u>VWFY</u>	Wgt Avg Rem Lease Term (Yrs)-Fin Lease
<u>WODR</u>	Wgt Avg Disc Rate – Operating Lease
<u>WFDR</u>	Wgt Avg Disc Rate – Finance Lease

- Income statement new footnotes items

<u>VLEU</u>	Variable Lease Expense – Unclassified
<u>VOLE</u>	Variable Operating Lease Expenses
<u>VFLE</u>	Variable Financial Lease Expenses
<u>VSLC</u>	Short-Term Lease Cost
<u>VSLI</u>	Sublease Income
<u>VLET</u>	Lease Expense – Total

15-Apr-2020: Addition of new footnote Covid -19 items due to pandemic impact on world economy.

The Coronavirus (COVID-19) outbreak has led to a global economic recession with significant decrease in revenues or profits. We have added new Chart of Accounts (COA) footnote codes to reflect Covid -19 impact in the Balance sheet and Income statement. The new codes are available in all the industry templates.

- Balance sheet New footnotes items

<u>VRCL</u>	Revolving Line of Credit – Outstanding
<u>VTLC</u>	Rvlng Line of Credit - Principal Amount
<u>VRAC</u>	Rvlng Line of Credit - Unused Amount

- Income statement New footnotes items

<u>VCOI</u>	COVID-19 Non-Recurring Inc/Exp – Other
<u>VCOP</u>	COVID-19 One-time Provisions
<u>VCRO</u>	COVID-19 Restructuring Chrgs/Provisions
<u>VCIP</u>	COVID-19 Impairment of Long-Term Assets
<u>VCGR</u>	COVID-19 One-time Government Grants
<u>VCXC</u>	COVID-19 Inc Taxes - Non-Recurring

22-Jan-2020: Addition of new footnote loan items as part of IFRS 9

We have added new Chart of Accounts (COA) footnote codes to reflect three stage loan impairment introduced as of January 1st, 2018 in the International Financial Reporting Standards 19. The new codes are available in all the four industry templates (Industrial, Bank, Insurance, Utility).

- Balance sheet New footnotes items

<u>VLS1</u>	Loans - Stage 1 - Gross, Total
<u>VLS2</u>	Loans - Stage 2 - Gross, Total
<u>VLS3</u>	Loans - Stage 3 - Gross, Total

Updated Definitions

We have updated the definition of VRUQ. The changes include the additional details related to the new loan impairment as part of IFRS 9:

- Balance sheet footnotes:

<u>VRUQ</u>	Non-Performing Loans
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28-Nov-2019: Addition of new Standardised code in Cash flow [SCWC]

We have added SCWC- Net Changes in Working Capital which represents the sum of all the working capital items of all the industry type, after excluding other operating cash flow (OOCF).

1-Jan-2019: New Leasing Footnote Items

We have added new Chart of Accounts (COA) footnote codes to reflect the leasing items introduced as of January 1st, 2019 in the International Financial Reporting Standards, and in the U.S. Generally Accepted Accounting Principles. In addition, we now support the current portion of capital/financial lease liabilities. The new codes are available in all the four industry templates (Industrial, Bank, Insurance, Utility).

- Income statement footnotes – the depreciation of tangible right-of-use assets held under capital/financial leases, the amortization of intangible right-of-use assets held under capital/financial leases, and the interest on capital/financial lease liabilities:

<u>VDRU</u>	Depreciation of Right-of-Use Assets, Supplemental
<u>VARU</u>	Amortization of Right-of-Use Intangible Assets, Supplemental
<u>VIEL</u>	Interest Expense on Lease Liabilities, Supplemental

- Balance sheet footnotes – right-of-use assets held under operating or financial/capital lease contracts; these items are supplemental to the more general codes, Other Properties/Plant/Equipment – Gross [[AOPC](#)] (gross items/purchase cost), Accumulated Depreciation, Total [[ADEP](#)] / Accumulated Intangible Amortization [[AAMT/VAMI](#)] (the accumulated depreciation/amortization), and Property/Plant/Equipment, Total – Net [[APPN](#)] (net items):

<u>VUCN</u>	Right-of-Use Assets - Capital Lease, Net - Supplemental
<u>VUCG</u>	Right-of-Use Assets - Capital Lease, Gross - Supplemental

VUCD	Right-of-Use Assets - Capital Lease, Depreciation - Supplemental
VUON	Right-of-Use Assets - Operating Lease, Net - Supplemental
VUOG	Right-of-Use Assets - Operating Lease, Gross - Supplemental
VUOD	Right-of-Use Assets - Operating Lease, Depreciation - Supplemental

- A new balance sheet footnote – the current portion of long-term capital/financial lease obligations; this item is supplemental to a face code, Current Portion of LT Debt/Capital Leases [[LCLD](#)]:

VLCC	Current Portion of Long-Term Capital Leases, Supplemental
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- Balance sheet footnotes – operating lease liabilities:

VLOC	Current Portion of Long-Term Operating Leases, Supplemental
VLOL	Long-Term Operating Lease Liabilities, Supplemental

- A balance sheet footnote – the imputed interest presented within operating lease maturities:

VOLI/ SOLI	Operating Leases - Interest Cost
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The International Financial Reporting Standards

The previous version of the IFRS obliged companies to report:

- capital leases – including:
 - assets held under capital leases, generally disclosed within tangible assets, treated by Refinitiv as Other Property, Plant and Equipment [[AOPC](#)]
 - capital lease liabilities, treated by Refinitiv as Capital Lease Obligations [[LCLO](#)] and Current Port. of LT Debt/Capital Leases [[LCLD](#)]
 - the depreciation and interest expense on capital leases reported in the income statement (both costs were typically hidden within the general disclosure of depreciation and interest) – updated by Refinitiv under the regular [depreciation](#) and [interest expense](#) codes
- operating leases – including:
 - operating lease assets and liabilities – excluded from the balance sheet
 - a single operating lease expense that was classified by Refinitiv as [rental expenses](#)

In the new standards, the category of operating leases has been liquidated. All leases are now classified in the same way as capital leases. Companies are obliged to disclose:

- right-of-use assets (representing assets held under leasing contracts), treated by Refinitiv as Other Property, Plant and Equipment [[AOPC](#)]), also updated in the new financial lease right-of-use asset footnotes ([VUCN](#), [VUCG](#), [VUCD](#))

- lease liabilities, treated by Refinitiv as Capital Lease Obligations [[LCLO](#)] and Current Port. of LT Debt/Capital Leases [[LCLD](#)], updated also in the new footnote: Current Portion of Long-Term Capital Leases, Supplemental [[VLCC](#)]
- the depreciation of right-of-use assets (representing underlying tangible assets) – updated by Refinitiv under the regular [depreciation](#) codes and in a new footnote, Depreciation of Right-of-Use Assets, Supplemental [[VDRU](#)]
- and interest expense on capital leases reported in the income statement – updated by Refinitiv under the regular [interest expense](#) codes and in a new footnote, Interest Expense on Lease Liabilities, Supplemental [[VIEL](#)].

In rare cases, companies may report right-of-use assets related to underlying intangible assets. In such scenario, we will classify right-of-use assets as [intangible assets](#). We will also update the amortization using regular [amortization](#) codes, along with Amortization of Right-of-Use Intangible Assets, Supplemental [[VARU](#)].

An example – Bursa Malaysia:

In its 2017 annual report, Bursa Malaysia shows the previous treatment of operating leases in 2016 and the new treatment in 2017.

In 2016, the company's operating lease assets and liabilities were excluded from the balance sheet, in line with the previous version of the IFRS. In 2017, the company disclosed right-of-use assets held under leasing contracts formerly classified as operating leases, and related leasing liabilities. They were classified by Refinitiv as assets held under financial leases (Other Property, Plant and Equipment [[AOPC](#)]) and as capital lease liabilities (Capital Lease Obligations [[LCLO](#)], Current Port. of LT Debt/Capital Leases [[LCLD](#)]).

In 2016, the company disclosed a single operating lease expense, classified by us as Selling/General/Administrative Expense [[ESGA](#)] on the face and as Rental Expense, Supplemental [[VRXP](#)] in income statement footnotes. In 2017, the item was replaced by the depreciation of (tangible) right-of-use assets and the interest expense on leases, classified by us as Depreciation [[EDEP](#)] (on the face), Depreciation, Supplemental [[VDEP](#)] and Depreciation of Right-of-Use Assets, Supplemental [[VDRU](#)] (in the income statement footnotes); and as Interest Expense - Non-Operating [[NIEN](#)] (on the face), Interest Expense, Supplemental [[VIEX](#)] and Interest Expense on Lease Liabilities, Supplemental [[VIEL](#)] (in the income statement footnotes).

The company also reports short-term rental costs of a limited value which are treated as rental expenses both before and after the accounting changes (Selling/General/Administrative Expense [[ESGA](#)] on the face and Rental Expense, Supplemental [[VRXP](#)] in income statement footnotes).

<http://bursa.listedcompany.com/misc/ar2017.pdf>

	Note	2017 RM'000	2016 RM'000	7. OTHER OPERATING EXPENSES	Group
Assets					
Non-current assets					
Property, plant and equipment	13	179,298	183,240	Administrative expenses	6,375
Computer software	14	40,841	47,107	(Accretion of discount)/Amortisation of premium, net	(10)
Right-of-use assets	15(a)	8,407	—	Auditors' remuneration:	
Goodwill	16	42,957	42,957	Statutory audit	356
Investment in subsidiaries	17	—	—	Operating lease payments	—
Investment securities	18	281,779	237,188	Professional fees	2,407
Staff loans receivable	19	2,918	3,525	Property, plant and equipment and computer software written off	—
Deferred tax assets	20	6,747	4,087	Lease of equipment	194
		562,947	518,104		222
Non-current liabilities					
Retirement benefit obligations	30(a)	21,860	25,079		
Deferred grants	31	2,038	3,092		
Lease liabilities	15(b)	7,470	—		
Deferred tax liabilities	20	1,729	2,123		
		33,097	30,294		
Current liabilities					
Trade payables	24	1,166,024	1,378,595		
Participants' contribution to Clearing Funds	25	39,628	36,213	Depreciation of property, plant and equipment (Note 13)	11,692
Other payables	32	115,989	100,509	Amortisation of computer software (Note 14)	11,997
Lease liabilities	15(b)	505	—	Depreciation of right-of-use assets (Note 15)	111
Tax payable		7,181	3,501		23,800
		1,329,327	1,518,818		24,227
Total liabilities		1,362,424	1,549,112		
				Interest expense on lease liabilities (Note 15(b))	535

(a) Right-of-use assets

Group and Company	RM'000
Cost	
At 1 January 2017	
Effects of MFRS 16 Leases adoption (Note 2.2(ii))	8,518
At 31 December 2017	8,518
Accumulated depreciation	
At 1 January 2017	
Depreciation charge for the year (Note 6)	111
At 31 December 2017	111
Net carrying amount at 31 December 2017	8,407

Item	2017	2016	Included in:
Right-of-Use Assets (Net)	8,407	–	(not added on the face) VUCN - Right-of-Use Assets - Capital Lease, Net - Supplemental
Right-of-Use Assets (Gross)	8,518	–	AOPC - Other Property/Plant/Equipment - Gross VUCG - Right-of-Use Assets - Capital Lease, Gross - Supplemental
Right-of-Use Assets - Depreciation	- 111	–	ADEP - Accumulated Depreciation, Total VUCD - Right-of-Use Assets - Capital Lease, Depreciation - Supplemental
Lease Liabilities (Long-Term)	7,470	–	LCLO - Capital Lease Obligations
Lease Liabilities (Short-Term)	505	–	LCLD - Current Port. of LT Debt/Capital Leases VLCC - Current Portion of Long-Term Capital Leases, Supplemental
Operating Lease Payments	–	539	ESGA - Selling/General/Administrative Expense VRXP - Rental Expense, Supplemental

Lease of Equipment	194	222	ESGA - Selling/General/Administrative Expense VRXP - Rental Expense, Supplemental
Depreciation of Right-of-Use Assets	111	–	EDEP - Depreciation VDEP - Depreciation, Supplemental VDRU - Depreciation of Right-of-Use Assets, Supplemental
Interest Expense on Lease Liabilities	535	–	NIEN - Interest Expense - Non-Operating VIEX - Interest Expense, Supplemental VIEL - Interest Expense on Lease Liabs., Suppl.

The United States Generally Accepted Accounting Principles (the U.S. GAAP):

The new version of the U.S. GAAP keeps the distinction between financial (capital) leases and operating leases. Operating lease assets and liabilities must be disclosed on the balance sheet. Companies are also obliged to disclose the imputed interest as a contra item within operating lease maturities.

The previous version of the standards obliged companies to report:

- capital leases – including:
 - assets held under capital leases, generally disclosed within tangible assets, treated by Refinitiv as Other Property, Plant and Equipment [[AOPC](#)]
 - capital lease liabilities, treated by Refinitiv as Capital Lease Obligations [[LCLO](#)] and Current Port. of LT Debt/Capital Leases [[LCLD](#)]
 - the depreciation and interest expense on capital leases reported in the income statement (both costs were typically hidden within the general disclosure of depreciation and interest) – updated by Refinitiv under the regular [depreciation](#) and [interest expense](#) codes
- operating leases – including:
 - operating lease assets and liabilities – excluded from the balance sheet, thus not updated by us
 - a single operating lease expense that was classified by Refinitiv as [rental expenses](#)

In the new version of the standards, assets controlled under operating lease contracts and related liabilities will be reported on the balance sheet as operating lease right-of-use assets and operating lease liabilities.

Refinitiv will update the leasing items in the following way:

- Right-of-use assets (held under both financial/capital and operating lease contracts) will be treated as Other Property, Plant and Equipment [[AOPC](#)]). They will also be updated in the new right-of-use asset footnotes ([VUCN](#), [VUCG](#), [VUCD](#) – financial leases; [VUON](#), [VUOG](#), [VUOD](#) – operating leases).
- Financial (capital) lease liabilities will still be treated by Refinitiv as Capital Lease Obligations [[LCLO](#)] and Current Port. of LT Debt/Capital Leases [[LCLD](#)], updated also in the new footnote: Current Portion of Long-Term Capital Leases, Supplemental [[VLCC](#)].
- Operating lease liabilities will be treated as Accrued Expenses [[LAEX](#)] (the short-term portion in a differentiated balance sheet and the full amount in a non-differentiated balance sheet), and as Other Long Term Liabilities [[LLTL](#)] (the long-term portion). We will also update balance sheet footnotes: Current Portion of Long-Term Operating Leases, Supplemental [[VLOC](#)] and Long-Term Operating Lease Liabilities, Supplemental [[VLOL](#)]. In the two industry templates where Accrued Expenses [[LAEX](#)] are not available in the differentiated balance sheet, we will classify short-term operating lease liabilities as Payable/Accrued [[LPBA](#)] (the Insurance template) and Other Bearing Liabilities [[LOBL](#)] (the Bank template).
- The depreciation of right-of-use assets (representing underlying tangible assets held under financial lease contracts) will be updated by Refinitiv under the regular [depreciation](#) codes and in a new footnote, Depreciation of Right-of-Use Assets, Supplemental [[VDRU](#)]. Please note that the term “amortization” will

frequently be used to describe this accounting process in the U.S. GAAP. However, because it relates to underlying tangible assets, we will classify this item as the depreciation of tangible assets.

- The interest expense on financial (capital) leases reported in the income statement will be updated by Refinitiv under the regular [interest expense](#) codes on the face, in the current footnote, Interest Expense, Supplemental [[VIEX](#)], and in a new footnote, Interest Expense on Lease Liabilities, Supplemental [[VIEL](#)].
- The single operating lease expense will still be treated as rental expenses: Selling/General/Administrative Expense [[ESGA](#)] on the face of the income statement and Rental Expense, Supplemental [[VRXP](#)] in income statement footnotes.

In rare cases, companies may report right-of-use assets related to underlying intangible assets. In such scenario, we will classify right-of-use assets as [intangible assets](#). We will also update the amortization using regular [amortization](#) codes, along with Amortization of Right-of-Use Intangible Assets, Supplemental [[VARU](#)].

An example – Microsoft:

Before 1/1/2019, operating lease assets and liabilities were excluded from both assets and liabilities. Following the accounting changes, the company reports on the balance sheet assets held under both operating and financial lease contracts, and related liabilities.

In the income statement, the company reports both a single operating lease cost (classified by Refinitiv as rental expenses) and the amortization and interest related to financial leases. Because the amortization relates to underlying tangible assets held under financial leases, we classify such charges as depreciation:

https://www.sec.gov/Archives/edgar/data/789019/000156459018019062/msft-10k_20180630.htm

Property and equipment, net of accumulated depreciation of \$29,223 and \$24,179	29,460	23,734
Operating lease right-of-use assets	6,686	6,555
Equity and other investments	1,862	6,023
Goodwill	35,683	35,122
Intangible assets, net	8,053	10,106
Other long-term assets	7,442	6,076
 Total assets	 \$258,848	\$250,312
Liabilities and stockholders' equity		
Current liabilities:		
Accounts payable	\$ 8,617	\$ 7,390
Short-term debt	0	9,072
Current portion of long-term debt	3,998	1,049
Accrued compensation	6,103	5,819
Short-term income taxes	2,121	718
Short-term unearned revenue	28,905	24,013
Other	8,744	7,684
 Total current liabilities	 58,488	55,745
Long-term debt	72,242	76,073
Long-term income taxes	30,265	13,485
Long-term unearned revenue	3,815	2,643
Deferred income taxes	541	5,734
Operating lease liabilities	5,568	5,372
Other long-term liabilities	5,211	3,549
 Total liabilities	 176,130	162,601

June 30,	2018	2017
Operating Leases		
Operating lease right-of-use assets	\$ 6,686	\$ 6,555
Other current liabilities	\$ 1,399	\$ 1,423
Operating lease liabilities	5,568	5,372
Total operating lease liabilities	\$ 6,967	\$ 6,795
Finance Leases		
Property and equipment, gross	\$ 4,543	\$ 2,658
Accumulated depreciation	(404)	(161)
Property and equipment, net	\$ 4,139	\$ 2,497
Other current liabilities	\$ 176	\$ 113
Other long-term liabilities	4,125	2,425
Total finance lease liabilities	\$ 4,301	\$ 2,538
Year Ended June 30,	2018	2017
Operating lease cost	\$ 1,585	\$ 1,412
	\$ 1,585	\$ 1,412
	\$ 1,585	\$ 1,412
Finance lease cost:		
Amortization of right-of-use assets	\$ 243	\$ 104
Interest on lease liabilities	175	68
Total finance lease cost	\$ 418	\$ 172
	\$ 418	\$ 172
	\$ 418	\$ 172
	\$ 418	\$ 172

Item	2018	2017	Included in:
Right-of-Use Assets – Operating Leases (Net)	6,686	6,555	APPN - Property/Plant/Equipment, Total - Net VUON - Right-of-Use Assets – Operating Lease, Net - Supplemental
Right-of-Use Assets – Financial Leases (Net)	4,139	2,497	(not added on the face) VUCN - Right-of-Use Assets - Capital Lease, Net - Supplemental
Right-of-Use Assets – Financial Leases (Gross)	4,543	2,658	AOPC - Other Property/Plant/Equipment - Gross VUCG - Right-of-Use Assets - Capital Lease, Gross - Supplemental
Right-of-Use Assets – Financial Leases (Depreciation)	- 404	- 161	ADEP - Accumulated Depreciation, Total VUCD - Right-of-Use Assets - Capital Lease, Depreciation - Supplemental
Operating Lease Liabilities (Long-Term)	5,568	5,372	LLTL - Other Long Term Liabilities VLOL - Long-Term Operating Lease Liabilities, Supplemental
Operating Lease Liabilities (Short-Term)	1,399	1,423	LAEX - Accrued Expenses VLOC - Current Portion of Long-Term Operating Leases, Supplemental
Financial Lease Liabilities (Long-Term)	4,125	2,425	LCLO - Capital Lease Obligations
Financial Lease Liabilities (Short-Term)	176	113	LCLD - Current Port. of LT Debt/Capital Leases VLCC - Current Portion of Long-Term Capital Leases, Supplemental
Operating Lease Cost	1,585	1,412	ESGA - Selling/General/Administrative Expense VRXP - Rental Expense, Supplemental
Amortization of Right-of-Use Assets	243	104	EDEP - Depreciation VDEP - Depreciation, Supplemental VDRU - Depreciation of Right-of-Use Assets, Supplemental
Interest on Lease Liabilities	175	68	NIEN - Interest Expense - Non-Operating

		VIEX - Interest Expense, Supplemental VIEL - Interest Expense on Lease Liabs., Suppl.
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The operating lease maturity table includes the imputed interest, updated by us as Operating Leases - Interest Cost [[VOLI](#)].

Maturities of lease liabilities were as follows:

(in millions)

Year Ending June 30,		Operating Leases	Finance Leases
2019	\$ 1,492	\$ 386	
2020	1,347	393	
2021	1,086	401	
2022	902	408	
2023	721	410	
Thereafter	2,157	4,036	
Total lease payments	7,705	6,034	
Less imputed interest	(738)	(1,733)	
Total	\$ 6,967	\$ 4,301	
Item	2018	2017	Included in:
Operating Lease Liabs. in Year 1	1,492	386	VOL1 - Operating Lease Pymts. Due within 1 Year
Operating Lease Liabs. in Year 2	1,347	393	VOL2 - Operating Lease Payments Due in Year 2
Operating Lease Liabs. in Year 3	1,086	401	VOL3 - Operating Lease Payments Due in Year 3
Operating Lease Liabs. in Year 4	902	408	VOL4 - Operating Lease Payments Due in Year 4
Operating Lease Liabs. in Year 5	721	410	VOL5 - Operating Lease Payments Due in Year 5
Operating Lease Liabs. – Remaining Payments	2,157	4,036	VOLR - Operating Leases - Remaining Payments
Operating Lease Liabs. – Imputed Interest	- 738	-1,733	VOLI - Operating Leases - Interest Cost (company-specific financials), SOLI - Operating Leases - Interest Cost (standardized financials)

Updated Definitions

We have updated the definitions of a number of Chart of Accounts (COA) codes. The changes include the additional details related to the new leasing standards:

- Income statement footnotes:

VAMI	Amortization of Intangibles, Supplemental
VDEP	Depreciation, Supplemental
VIEX	Interest Expense, Supplemental

- Balance sheet – face items:

<u>APBC</u>	Buildings – Gross
<u>ALIC</u>	Land/Improvements – Gross
<u>AMEC</u>	Machinery/Equipment – Gross
<u>ACPC</u>	Construction in Progress – Gross
<u>APLC</u>	Leases – Gross
<u>ANRC</u>	Natural Resources – Gross
<u>AOPC</u>	Other Property/Plant/Equipment – Gross
<u>APTC</u>	Property/Plant/Equipment, Total - Gross
<u>ADEP</u>	Accumulated Depreciation, Total
<u>AING</u>	Intangibles - Gross
<u>AAMT</u>	Accumulated Intangible Amortization
<u>AINT</u>	Intangibles, Net
<u>LAEX</u>	Accrued Expenses
<u>LSTD</u>	Notes Payable/Short Term Debt
<u>LCLD</u>	Current Portion of LT Debt/Capital Leases
<u>LLTD</u>	Long Term Debt
<u>LCLO</u>	Capital Lease Obligations
<u>STLD</u>	Total Debt

- Balance sheet – leasing maturity footnotes:

<u>VCL1</u>	Capital Lease Payments Due within 1 Year
<u>SCL1</u>	Capital Lease Payments Due in Year 1
<u>VINC</u>	Interest Costs
<u>VOL1</u>	Operating Lease Pymts. Due within 1 Year
<u>SOL1</u>	Operating Lease Payments Due in Year 1
<u>VTOL</u>	Total Operating Leases, Supplemental

- Cash flow statement:

<u>ONCI</u>	Other Non-Cash Items
<u>OAEX</u>	Accrued Expenses

A Policy Clarification

We have updated the section which describes [the scope of the Flash update](#). Debt items from balance sheet footnotes are now part of the Flash update.

A Correction

We have corrected the definition of Other Current Liabilities [[LOCL](#)] to reflect the fact that the code is not available in the Bank and Insurance templates.

Chapter 1 Introduction

This publication is for use by clients of Refinitiv Financials offering. Clients may access this database using a Refinitiv application (Eikon, Refinitiv Knowledge for Investment Management and others), via direct data feeds (Refinitiv Knowledge Data (RKD)), or through one of our partners.

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

The Refinitiv Financials database consists of financial and non-financial information on over 102,100 companies worldwide (68,800 active and 33,300 inactive companies, from 174 exchange markets in 160 countries, including 16,300 private companies). The primary philosophies behind the database are:

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

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

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

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

Some of the key benefits of the Refinitiv Financials database include:

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

Refinitiv Financials data is accessible over a large number of channels and platforms. This data is available via direct data feeds, API's and various Refinitiv and third-party applications and platforms. It is important to note that some of these applications and platforms may cater to certain clientele only, and therefore may not always contain all of the features listed in this document. In addition, various applications may use different terminology to describe some of the features or codes described in this publication. Users should consult with their account manager if clarification is required on these issues.

Content

Refinitiv Financials includes several financial and non-financial data sets:

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

This information is available in two views:

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

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

- Business and Geographic Segments: annual and interim financial information for each segment, collected for approximately 32.3 thousand filing companies (business segments, in addition to 12.6 thousand inactive companies) and 26.7 thousand filing companies (geographic segments, in addition to 11.3 thousand inactive companies)
- Operating Metrics: key performance indicators collected for approximately 8 thousand companies with a high market capitalization, covered by brokers or forming part of key indexes, operating in one of 15 selected business activities (Airlines, Banking & Brokerage, Consumer Electronics, Healthcare Facilities, Hotels/Gaming, Insurance, Internet Media, Managed Care, Mining and Steel, Oil & Gas, Pharmaceuticals/Biotechnology, REITs/Real Estate, Restaurant, Retail, Semiconductors/Semiconductor Equipment)
- Ratios: Refinitiv computes and offers a large number of ratios based on company financials. Ratios are calculated for all active and inactive companies in the database.
- Major Customers: revenues from key clients, reported in selected markets (including the U.S.) for 14.5 thousand filing companies and 4.8 thousand inactive companies
- General Information: This category includes information such as company name, various company and issue identifiers, industry and sector codes, contact details, business and financial summaries, and officer details (name, age, titles, biographies, etc.).

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

Product Delivery

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

The following delivery options are available:

- Desktop:
 - Refinitiv Eikon: updated every 30 minutes

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

Unique Features and Benefits

Company-Specific and Standardized Data

Refinitiv Financials are made available in two main views:

- Company-Specific

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

- Standardized

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

Restated/Originally Reported Data

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

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

Year-End Changes

Given the flexibility of the database, Refinitiv is able to accurately reflect any year-end changes that companies go through. For example, if a company moves from a June year-end to a December year-end, and reports

six quarterly periods in one transitional fiscal year, Refinitiv is capable of displaying all six quarters as part of one year. This is in contrast to some other databases that are limited to four periods per year.

The ClickThru Functionality

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

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

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

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

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

The availability of the ClickThru functionality depends on the following:

Delivery method:

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

Document format:

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

Content items:

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

Types of collected numbers:

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

Ratio Calculations

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

The Refinitiv Business Classification Schema (TRBC)

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

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

Coverage

Companies

Covering over 110,467 companies traded on 181 exchange markets in 163 countries, Refinitiv is one of the most comprehensive sources for financial data. The coverage includes approximately 60,945 active companies (filing financial reports) and 49,522 inactive companies which no longer file financial reports.

History

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

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

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

Coverage by Market

As of November 2021, the availability of historic financials for the largest markets was as follows:

Country	Total Number of Companies	Number of Active Companies	Number of Inactive Companies	Annual Period Starting from	Interim Period Starting from
Global	110467	60945	49522	1981	1983
Americas	37665	16377	21288	1981	1983
Argentina	159	114	45	1990	1993
Buenos Aires Stock Exchange	132	94	38	1990	1993
Not Available	27	20	7	2001	2005
Aruba	1	0	1	2012	0
Not Available	1	0	1	2012	0
Bahamas	12	11	1	2000	2001
Bahamas International Securities Exchng.	11	10	1	2000	2001
Not Available	1	1	0	2011	0
Barbados	17	8	9	1997	2004
Barbados Stock Exchange	15	7	8	1997	2004
Not Available	2	1	1	2011	2020
Bermuda	13	7	6	1998	2003
Bermuda Stock Exchange	3	3	0	1998	2004
Not Available	10	4	6	1999	2003
Bolivia	36	31	5	1997	2004
Bolivian Stock Exchange	33	31	2	1997	2006
Not Available	3	0	3	2001	2004
Brazil	831	534	297	1992	1998
Bolsa de Valores do Estado de Sao Paulo	696	470	226	1992	1998
Not Available	135	64	71	1995	2001

Canada	6484	3221	3263	1983	1988
Aequitas NEO-L	12	11	1	1998	2001
Canadian National Stock Exchange	697	585	112	1988	1995
NEX Board of TSX Venture Exchange	633	205	428	1994	1996
Not Available	154	65	89	1988	1991
Toronto Stock Exchange	2502	884	1618	1983	1988
TSX Venture Exchange	2486	1471	1015	1983	1990
Cayman Islands	12	5	7	1995	1995
Not Available	12	5	7	1995	1995
Chile	511	363	148	1992	1996
Not Available	208	149	59	1994	2002
Santiago Stock Exchange	303	214	89	1992	1996
Colombia	186	125	61	1995	2000
Colombia Stock Exchange	131	77	54	1995	2000
Not Available	55	48	7	1996	2000
Costa Rica	17	8	9	1998	2005
Not Available	4	3	1	2012	0
San Jose Stock Exchange	13	5	8	1998	2005
Dominican Republic	2	0	2	2003	2006
Not Available	2	0	2	2003	2006
Ecuador	53	35	18	2002	2004
Not Available	24	15	9	2003	2004
Quito Stock Exchange	29	20	9	2002	2004
El Salvador	18	13	5	2002	2004
Not Available	5	4	1	2002	2004
San Salvador Stock Exchange	13	9	4	2002	2004
Greenland	1	0	1	2012	0
Not Available	1	0	1	2012	0
Grenada	1	0	1	2013	0
Not Available	1	0	1	2013	0
Guatemala	10	5	5	1998	2006

Guatemala Stock Exchange	8	4	4	1998	2006
Not Available	2	1	1	2003	2006
Guyana	5	5	0	1999	2004
Guyana Stock Exchange	4	4	0	1999	2004
Not Available	1	1	0	2012	0
Haiti	1	0	1	2012	0
Not Available	1	0	1	2012	0
Honduras	17	13	4	1998	2005
Bolsa Centroamericana de Valores	8	6	2	1998	2005
Not Available	9	7	2	1998	2005
Jamaica	72	60	12	1998	2002
Jamaica Stock Exchange	71	59	12	1998	2002
Not Available	1	1	0	2012	0
Mexico	266	186	80	1988	1998
Mexico Stock Exchange	230	170	60	1988	1998
Not Available	36	16	20	2001	2004
Panama	35	23	12	2001	2005
Not Available	4	3	1	2003	2006
Panama Stock Exchange	31	20	11	2001	2005
Paraguay	60	27	33	2002	2004
Asuncion Stock Exchange	57	26	31	2002	2004
Not Available	3	1	2	2003	2005
Peru	340	234	106	1993	1998
Lima Stock Exchange	275	186	89	1993	1998
Not Available	65	48	17	1993	2000
Puerto Rico	1	0	1	2006	2010
Not Available	1	0	1	2006	2010
Trinidad and Tobago	17	16	1	2003	2006
Not Available	3	2	1	2012	0
Trinidad & Tobago Stock Exchange	14	14	0	2003	2006
United States	28425	11286	17139	1981	1983

CBOE BZX U.S. EQUITIES EXCHANGE	2	1	1	2005	2009
NASDAQ	9586	3796	5790	1981	1987
New York Stock Exchange	5501	2746	2755	1982	1986
Not Available	1281	301	980	1983	1989
Nyse American LLC	801	250	551	1982	1988
NYSE Arca	123	9	114	1983	1989
NYSE MKT LLC	145	1	144	1983	1989
OTC Bulletin Board Stock Exchange	1	1	0	2014	2015
Over The Counter	10984	4181	6803	1982	1983
Argentina	159	114	45	1990	1993
Buenos Aires Stock Exchange	132	94	38	1990	1993
Not Available	27	20	7	2001	2005
Aruba	1	0	1	2012	0
Venezuela	58	45	13	1993	2000
Caracas Stock Exchange	55	42	13	1993	2000
Not Available	3	3	0	2005	2005
Virgin Islands (British)	3	2	1	2014	0
Not Available	3	2	1	2014	0
Asia Pacific	47051	30480	16571	1983	1991
Afghanistan	1	0	1	2012	0
Not Available	1	0	1	2012	0
Australia	3703	2076	1627	1983	1996
Australian Stock Exchange Ltd	3580	2021	1559	1983	1996
National Stock Exchange of Australia Ltd	39	16	23	2000	2001
Not Available	84	39	45	1998	2000
Bangladesh	158	155	3	2000	2004
Dhaka Stock Exchange	150	147	3	2000	2004
Not Available	8	8	0	2008	0
Bhutan	1	0	1	2012	0
Not Available	1	0	1	2012	0

Brunei Darussalam	2	0	2	2010	0
Not Available	2	0	2	2010	0
China	13203	4871	8332	1990	1995
Not Available	8522	311	8211	1990	1995
Shanghai Stock Exchange	2067	2012	55	1993	2000
Shenzhen Stock Exchange	2614	2548	66	1995	1999
East Timor / Timor-Leste	1	0	1	2013	0
Not Available	1	0	1	2013	0
Fiji	18	18	0	2001	2005
Not Available	3	3	0	2002	2006
South Pacific Stock Exchange	15	15	0	2001	2005
Hong Kong	2928	2599	329	1993	1997
Growth Enterprise Market	1	0	1	2001	2003
Hong Kong Stock Exchange	2904	2582	322	1993	1997
Not Available	23	17	6	1997	1999
India	5241	4392	849	1991	1998
Bombay Stock Exchange	2010	1553	457	1995	1998
Calcutta Stock Exchange	26	3	23	1996	2001
Multi-Commodity Exchange	1	1	0	2014	2017
National Stock Exchange of India	2237	1984	253	1991	2000
Not Available	967	851	116	1993	1999
Indonesia	872	800	72	1991	1999
Indonesia Stock Exchange	839	776	63	1991	1999
Not Available	33	24	9	2004	2007
Japan	5973	4267	1706	1983	1991
Fukuoka Stock Exchange	41	27	14	1997	2000
Japan Securities Dealers Association	267	5	262	1996	1998
Nagoya Stock Exchange	116	64	52	1997	1999
NNM - Hercules	3	0	3	2002	2005
Not Available	368	216	152	1989	2001
Osaka Stock Exchange	219	7	212	1995	1999

Sapporo Stock Exchange	31	16	15	1999	2000
Tokyo Stock Exchange	4928	3932	996	1983	1991
Kyrgyzstan	1	0	1	2011	0
Not Available	1	0	1	2011	0
Malaysia	1493	1039	454	1993	1999
Bursa Malaysia	1425	993	432	1993	1999
Not Available	68	46	22	1999	2001
Maldives	1	0	1	2011	0
Not Available	1	0	1	2011	0
Mongolia	4	1	3	2004	2006
Mongolian Stock Exchange	1	0	1	2004	2006
Not Available	3	1	2	2008	0
Nepal	1	0	1	2012	0
Not Available	1	0	1	2012	0
New Zealand	291	157	134	1993	1998
New Zealand Stock Exchange	265	143	122	1993	1998
Not Available	26	14	12	1997	2003
Pakistan	551	481	70	1995	1998
Karachi Stock Exchange	531	468	63	1995	1998
Not Available	15	8	7	2004	2005
Pakistan Stock Exchange	5	5	0	2016	2019
Papua New Guinea	1	0	1	2011	0
Not Available	1	0	1	2011	0
Philippines	321	281	40	1983	1994
Not Available	5	3	2	2004	2007
Philippine Stock Exchange	316	278	38	1983	1994
Singapore	1117	683	434	1990	1993
Not Available	26	14	12	1998	2000
Singapore Exchange Securities Trading	1091	669	422	1990	1993
Solomon Islands	1	0	1	2012	0
Not Available	1	0	1	2012	0

South Korea	5811	4130	1681	1993	1999
KONEX	170	128	42	2012	2016
Korea Stock Exchange	1103	838	265	1993	2001
KOSDAQ	2057	1546	511	1997	2004
Not Available	2481	1618	863	1993	1999
Sri Lanka	307	270	37	1992	2001
Colombo (Sri Lanka) Stock Exchange	303	267	36	1992	2001
Not Available	4	3	1	2003	2006
Taiwan	2562	2087	475	1993	1999
Gre Tai Security Market	1456	1105	351	1997	2000
Not Available	6	3	3	2000	2004
Taiwan Stock Exchange	1100	979	121	1993	1999
Thailand	1026	858	168	1995	1999
MAI - Market for Alternative Investment	8	0	8	2001	2004
Not Available	4	2	2	2001	2003
Stock Exchange of Thailand (Bangkok)	1014	856	158	1995	1999
Uzbekistan	25	15	10	2010	2012
Not Available	9	5	4	2010	2012
Toshkent Stock Exchange	16	10	6	2010	2013
Vietnam	1437	1300	137	1997	1999
Hanoi Stock Exchange	395	342	53	1998	2000
Hochiminh Stock Exchange	429	402	27	1997	1999
Not Available	2	1	1	2010	2016
Unlisted Public Company Market (UPCOM)	611	555	56	1998	2001
Europe and Africa	25751	14088	11663	1983	1989
Albania	2	0	2	2010	0
Not Available	2	0	2	2010	0
Algeria	1	1	0	2009	0
Not Available	1	1	0	2009	0

Angola	11	0	11	2012	0
Not Available	11	0	11	2012	0
Armenia	1	1	0	2012	0
Not Available	1	1	0	2012	0
Austria	182	88	94	1992	1998
Not Available	18	12	6	2007	2013
Vienna Stock Exchange - Cash Market	164	76	88	1992	1998
Azerbaijan	2	2	0	2014	0
Not Available	2	2	0	2014	0
Bahrain	88	61	27	1996	2000
Bahrain Stock Exchange	51	43	8	1996	2000
Not Available	37	18	19	2007	2008
Belgium	290	165	125	1989	1998
Euronext Brussels	276	159	117	1989	1998
Not Available	14	6	8	1998	2012
Bosnia and Herzegovina	152	127	25	1999	2005
Banjaluka Stock Exchange	76	60	16	2001	2005
Not Available	2	0	2	2012	0
Sarajevo Stock Exchange	74	67	7	1999	2005
Botswana	36	26	10	1997	2001
Botswana Stock Exchange	34	25	9	1997	2001
Not Available	2	1	1	2011	0
Bulgaria	412	221	191	2000	2003
Bulgarian Stock Exchange	410	221	189	2000	2003
Not Available	2	0	2	2009	0
Burundi	4	0	4	2012	0
Not Available	4	0	4	2012	0
Cameroon	1	0	1	2009	0
Not Available	1	0	1	2009	0
Cape Verde	5	0	5	2010	0
Not Available	5	0	5	2010	0

Congo (Brazzaville)	1	0	1	2012	0
Not Available	1	0	1	2012	0
Croatia	170	88	82	1995	2001
Not Available	1	0	1	2012	0
Zagreb Stock Exchange	169	88	81	1995	2001
Curacao	1	0	1	2013	0
Not Available	1	0	1	2013	0
Cyprus	208	103	105	1994	1999
Cyprus Stock Exchange	205	101	104	1994	1999
Not Available	3	2	1	2012	0
Czech Republic	95	29	66	1994	2000
Not Available	12	2	10	1999	0
Prague Rms (Registration Misto System)	3	1	2	1994	2015
Prague Stock Exchange	80	26	54	1995	2000
Democratic Republic of Congo (Kinshasa)	4	0	4	2012	0
Not Available	4	0	4	2012	0
Denmark	451	213	238	1987	1991
Copenhagen Stock Exchange	400	185	215	1987	1991
Not Available	51	28	23	1998	2001
Egypt	353	251	102	1996	1998
Egyptian Stock Exchange	343	247	96	1996	1998
Not Available	10	4	6	2007	2009
Estonia	34	21	13	1995	2001
Not Available	4	3	1	2009	0
Tallinn Stock Exchange (Estonia)	30	18	12	1995	2001
Ethiopia	16	1	15	2011	0
Not Available	16	1	15	2011	0
Finland	281	185	96	1983	1995
Helsinki Stock Exchange	243	169	74	1983	1995
Not Available	38	16	22	1993	2000

France	1633	813	820	1989	1993
Euronext Paris	1534	773	761	1989	1993
Lyon Stock Exchange	1	0	1	1995	1999
Not Available	98	40	58	1993	1999
Gambia	1	0	1	2012	0
Not Available	1	0	1	2012	0
Georgia	3	2	1	2012	0
Not Available	3	2	1	2012	0
Germany	1963	986	977	1983	1990
Bavarian Stock Exchange	1	0	1	1998	0
Berlin Stock Exchange	105	36	69	1993	1995
Boerse-Stuttgart	66	16	50	1995	2000
Dusseldorf Stock Exchange	90	46	44	1994	1997
Frankfurt Stock Exchange	532	181	351	1983	1990
Hamburg Stock Exchange	105	65	40	1994	1999
Hannover Stock Exchange	1	0	1	1998	0
Munich Stock Exchange	98	51	47	1995	1999
Not Available	206	99	107	1998	1999
XETRA	759	492	267	1987	1996
Ghana	43	37	6	1993	1996
Ghana Stock Exchange	38	34	4	1993	1996
Not Available	5	3	2	2011	2016
Greece	403	179	224	1993	1995
Athens Stock Exchange	398	176	222	1993	1995
Not Available	5	3	2	2002	2003
Guernsey	1	0	1	2013	0
Not Available	1	0	1	2013	0
Hungary	82	43	39	1994	1997
Budapest Stock Exchange	76	41	35	1994	1997
Not Available	6	2	4	2010	2014
Iceland	59	27	32	1996	2000

Iceland Stock Exchange	57	25	32	1996	2000
Not Available	2	2	0	2012	0
Iran	10	1	9	2007	0
Not Available	9	1	8	2007	0
Tehran Stock Exchange	1	0	1	2009	0
Iraq	86	80	6	2009	2011
Iraq Stock Exchange	84	80	4	2010	2011
Not Available	2	0	2	2009	0
Ireland	103	33	70	1983	1998
Irish Stock Exchange	85	28	57	1983	1998
Not Available	18	5	13	1996	1999
Isle of Man	6	0	6	2003	2008
Not Available	6	0	6	2003	2008
Israel	725	508	217	1983	1989
Not Available	9	4	5	1985	2006
Tel Aviv Stock Exchange	716	504	212	1983	1989
Italy	735	425	310	1986	1989
Italian SE (Mercato Continuo Italia)	658	404	254	1986	1989
Not Available	77	21	56	2002	2004
Ivory Coast / Cote d'Ivoire	51	45	6	1998	2005
Not Available	1	0	1	2013	0
Regional SE (BRVM)-Cote D'Ivoire	50	45	5	1998	2005
Jersey	1	1	0	2014	0
Not Available	1	1	0	2014	0
Jordan	273	199	74	1995	2002
Amman Financial Market	266	195	71	1995	2002
Amman Financial Market	266	195	71	1995	2002
Not Available	7	4	3	2007	0
Kazakhstan	149	93	56	1998	2001
Kazakhstan Stock Exchange	133	81	52	1998	2001
Not Available	16	12	4	2008	2015

Kenya	88	73	15	1998	2002
Nairobi Stock Exchange	69	59	10	1998	2002
Not Available	19	14	5	2008	2014
Kuwait	246	177	69	1994	2002
Kuwait Stock Exchange	228	164	64	1994	2002
Not Available	18	13	5	2007	0
Latvia	62	18	44	1996	2001
Not Available	7	0	7	2011	0
Riga Stock Exchange	55	18	37	1996	2001
Lebanon	39	25	14	1996	2000
Beirut Stock Exchange	11	10	1	1996	2000
Not Available	28	15	13	2005	2008
Lesotho	2	0	2	2012	0
Not Available	2	0	2	2012	0
Liberia	2	0	2	2011	0
Not Available	2	0	2	2011	0
Liechtenstein	2	1	1	1997	2000
Not Available	2	1	1	1997	2000
Lithuania	60	30	30	1995	2001
Not Available	1	0	1	2012	0
Vilnius Stock Exchange	59	30	29	1995	2001
Luxembourg	73	26	47	1994	1996
Luxembourg Stock Exchange	49	18	31	1994	1996
Not Available	24	8	16	2002	2005
Macedonia	62	45	17	1995	2002
Macedonian Stock Exchange	61	45	16	1995	2002
Not Available	1	0	1	2012	0
Madagascar	1	0	1	2013	0
Not Available	1	0	1	2013	0
Malawi	22	17	5	2002	2005
Malawi Stock Exchange	17	15	2	2002	2005

Not Available	5	2	3	2012	2015
Mali	1	0	1	2009	0
Not Available	1	0	1	2009	0
Malta	32	30	2	1996	2001
Malta Stock Exchange	31	29	2	1996	2001
Not Available	1	1	0	2012	0
Mauritius	103	83	20	1994	2001
Mauritius Stock Exchange	94	76	18	1994	2001
Not Available	9	7	2	1998	2014
Moldova	1	1	0	2009	0
Moldova Stock Exchange	1	1	0	2009	0
Montenegro	54	49	5	2002	2006
Montenegro Stock Exchange	54	49	5	2002	2006
Morocco	103	83	20	1996	2002
Casablanca Stock Exchange	94	78	16	1996	2002
Not Available	9	5	4	2006	2018
Mozambique	6	0	6	2011	0
Not Available	6	0	6	2011	0
Namibia	22	15	7	1997	2004
Namibian Stock Exchange	18	13	5	1997	2004
Not Available	4	2	2	2010	0
Netherlands	328	162	166	1983	1994
Euronext Amsterdam Stock Exchange	271	132	139	1983	1994
Not Available	57	30	27	1998	2005
Nigeria	205	164	41	1990	2005
Nigerian Stock Exchange	200	162	38	1990	2005
Not Available	5	2	3	2011	0
Norway	702	387	315	1986	1992
Norwegian Securities Dealers Association	70	35	35	1999	2001
Not Available	57	14	43	1997	2001

Oslo Stock Exchange	575	338	237	1986	1992
Oman	164	116	48	1997	2001
Muscat Securities Market	157	113	44	1997	2001
Not Available	7	3	4	2006	0
Palestine	52	45	7	2000	2005
Palestine Securities Exchange	52	45	7	2000	2005
Poland	871	622	249	1994	1998
Not Available	9	2	7	2005	2007
Warsaw Stock Exchange	862	620	242	1994	1998
Portugal	107	62	45	1993	1994
Euronext Lisbon	101	61	40	1993	1994
Not Available	6	1	5	2011	0
Qatar	67	57	10	1996	2001
Doha Securities Market	54	50	4	1996	2001
Not Available	13	7	6	2007	2008
Romania	250	175	75	1996	2002
Bucharest SE	247	173	74	1996	2002
Not Available	3	2	1	2004	2005
Russian Federation	2245	1239	1006	1994	1996
Moscow Interbank Currency Exchange	407	256	151	1995	1999
Moscow Stock Exchange (MOSTEX)	2	2	0	2011	2014
Not Available	866	473	393	1995	2000
Russian Trading Sys - Classic Mkt RUR	32	1	31	1997	2003
Russian Trading Sys - Classic Mkt USD	7	0	7	2002	2004
Russian Trading System - Board	930	506	424	1994	1996
Russian Trading System (OLD)	1	1	0	2005	2008
Rwanda	9	6	3	2007	2010
Not Available	3	1	2	2011	0
Rwanda Stock Exchange	6	5	1	2007	2010
San Marino	1	0	1	2012	0

Not Available	1	0	1	2012	0
Sao Tome and Principe	1	0	1	2013	0
Not Available	1	0	1	2013	0
Saudi Arabia	255	236	19	1997	2001
Not Available	23	17	6	2007	2009
Saudi Arabian Stock Exchange	232	219	13	1997	2001
Senegal	1	0	1	2010	0
Not Available	1	0	1	2010	0
Serbia	191	72	119	1999	2004
Belgrade Stock Exchange	189	72	117	1999	2004
Not Available	2	0	2	2011	0
Seychelles	2	0	2	2011	0
Not Available	2	0	2	2011	0
Slovakia	46	22	24	1996	2000
Bratislava Stock Exchange	42	20	22	1996	2000
Not Available	4	2	2	2008	0
Slovenia	105	38	67	1996	2000
Ljubljana Stock Exchange	100	37	63	1996	2000
Not Available	5	1	4	2012	0
South Africa	708	292	416	1991	1998
Johannesburg Stock Exchange	694	284	410	1991	1998
Not Available	12	6	6	1996	2001
ZAR X (Pty) Ltd	2	2	0	2012	2015
Spain	463	279	184	1989	1998
Barcelona Stock Exchange	7	0	7	1996	2001
Bilbao Stock Exchange	3	0	3	1997	2005
Infobolsa Spanish Outcry equities	24	12	12	1995	2001
Madrid Stock Exchange	27	7	20	1995	2001
Mercado Continuo Espana	369	252	117	1989	1998
Not Available	28	8	20	2001	2003
Valencia Stock Exchange	5	0	5	1995	2004

Sudan	8	1	7	2008	0
Not Available	8	1	7	2008	0
Swaziland	10	4	6	2002	2006
Not Available	4	1	3	2012	0
Swaziland Stock Exchange	6	3	3	2002	2006
Sweden	1318	929	389	1983	1995
Nordic Growth Market	98	74	24	1997	2000
Not Available	53	25	28	2001	2004
Spotlight Stock Market	111	108	3	2001	2004
Stockholm Stock Exchange	1056	722	334	1983	1995
Switzerland	488	299	189	1992	1997
Berne Stock Exchange	33	15	18	1995	1999
Not Available	51	31	20	1993	2000
SIX Swiss Exchange	399	253	146	1992	1997
Virt-X	5	0	5	1995	1999
Syria	24	24	0	2006	2008
Damascus Securities Exchange	22	22	0	2006	2008
Not Available	2	2	0	2008	2019
Tajikistan	2	1	1	2010	2013
Not Available	2	1	1	2010	2013
Tanzania	22	19	3	1999	2003
Not Available	4	1	3	2011	0
Tanzania Stock Exchange	18	18	0	1999	2003
Togo	2	0	2	2011	0
Not Available	2	0	2	2011	0
Tunisia	100	92	8	1997	2003
Not Available	9	4	5	2005	0
Tunis Stock Exchange	91	88	3	1997	2003
Turkey	592	479	113	1995	1997
Istanbul Stock Exchange	524	423	101	1995	1997
Not Available	68	56	12	2006	0

	11	10	1	2000	2005
Uganda	11	10	1	2000	2005
Not Available	2	1	1	2012	0
Uganda Stock Exchange	9	9	0	2000	2005
Ukraine	255	117	138	1998	2003
Not Available	9	5	4	2001	2014
PFTS Securities Trading System (Ukraine)	173	77	96	1998	2004
Ukrainian Stock Exchange	73	35	38	1999	2003
United Arab Emirates	170	141	29	1996	2002
Abu Dhabi Stock Exchange	85	79	6	1998	2002
Dubai Stock Exchange	59	50	9	1996	2002
NASDAQ Dubai Ltd	7	5	2	2004	2006
Not Available	19	7	12	2007	2008
United Kingdom	5763	2192	3571	1983	1992
EASDAQ	4	0	4	1995	2000
ICAP Securities & Derivatives Exchange	114	50	64	1993	2000
London Stock Exchange (LON)	3580	1920	1660	1983	1992
London Stock Exchange (SETS)	14	1	13	1983	1997
NEX Exchange	17	16	1	2010	2010
Not Available	671	110	561	1984	1996
Plus Markets Group PLC	155	5	150	1994	1999
SEATS (AIM Market)	1208	90	1118	1989	1998
Yemen	5	2	3	2007	0
Not Available	5	2	3	2007	0
Zambia	23	19	4	2000	2005
Lusaka Stock Exchange	19	18	1	2000	2005
Not Available	4	1	3	2011	0
Zimbabwe	76	57	19	1998	2004
Not Available	2	1	1	2011	0
Zimbabwe Stock Exchange	74	56	18	1998	2004

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

<http://paz.int.refinitiv.com/portal/channel.cfm?channelID=4844>

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Data Structure

In Refinitiv Financials we collect financial data in **a one-level structure**.

We organize financial data in a few groups:

The Face of the Main Financial Statements

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

Items "Broken Out" from Notes

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

All items "broken out" from notes are presented by Refinitiv on the face of the statements, alongside items originally reported on the face by a company.

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

Supplemental Footnotes

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

There are two types of these footnotes:

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

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

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

Statement Sections

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

In the income statement:

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

In the balance sheet:

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

In the cash flow statement:

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

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

The Structure of Segment and Major Customers Data

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

We collect:

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

It is possible to choose the presentation of segment data:

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

Company-Specific Totals vs. Calculated Totals

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

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

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

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

Statement Formats

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

Income Statement – Cost by Function (the Functional Method)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- Gross sales, reduced by sales allowances and excise taxes
- Written premiums, adjusted by the value of unearned premiums and premiums ceded – for insurance companies

- Net investment income or losses, including interest income on investments, dividends, foreign exchange gain or loss, and both realized and unrealized investment gains or losses – for investment companies, insurers, investment banks and other non-bank financial companies, if they form part of a company's core operations or investment activities
- Other income arising from operating activities

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

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

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

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

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

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

Income Statement – Total Operating Expense vs. Data Granularity

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

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

Balance Sheet – Differentiated

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

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

Balance Sheet – Non-Differentiated

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

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

Cash Flow Statement – Direct Format

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

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

Cash Flow Statement – Indirect Format

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

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

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

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

Ratios and Analytics

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

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

Data Collection Process: Financial Data

The Scope and Stages of Updates

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

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

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

The Flash update is further divided into two update types:

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

The Flash update is collected for all companies under Refinitiv coverage.

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

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

Preliminary Filings vs. Final Filings

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

The Scope of the Flash Update

The items in the scope of the Flash update include:

- The face of the main financial statements (income statement, balance sheet, the statement of cash flows)
- Share and per share data (the weighted average number of shares for the period, the number of shares at period end, earnings per share, dividends per share)
- Items used in the calculation of EBITDA – details broken out from notes to the main statements and full values shown as supplemental items (interest, depreciation and amortization)

- Non-recurring/one-off gains and losses – details broken out from notes to the main statements, and supplemental items representing the remaining portion of non-recurring items which cannot be related to the face of the income statement
- Debt items from notes
- Selected supplemental footnotes (Tier 1 capital ratio and total capital adequacy ratio; funds from operations for property companies)

The Scope of the Complete Update

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

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

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

The items in the scope of the Complete update include:

For press releases:

- Operating metrics for 15 key industries

For final documents:

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

Automation

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

Timeliness and Priorities

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

Data Collection Process: Non-Financial Data

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

Process

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

Timeliness

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

Chapter 2 Collection Criteria

Collected Financials

Reporting Entity (RepNo)

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

Separate RepNos are maintained to store:

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

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

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

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

Document Types

The choice of documents covered by Refinitiv Financials is driven by our Point in Time policy, according to which:

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

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

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

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

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

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

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

Consolidated vs. Parent Financials

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

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

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

Historical vs. Pro Forma Statements

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

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

GAAP vs. Non-GAAP Financials

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

- **GAAP financials** – i.e. regulatory filings reported in line with the Generally Accepted Accounting Principles, e.g. the income statement, the balance sheet, the statement of cash flows and related notes;
- and additional **non-GAAP financials** – i.e. company-specific financial data, adjusted differently by each entity, in order to reflect what the company considers as important performance indicators. These non-

GAAP measures are typically called “adjusted” or “underlying”, e.g. “underlying operating profit” or “adjusted EBITDA”.

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

Alternative Accounting Standards

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

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

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

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

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

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

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

For example:

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

Multiple Listings

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

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

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

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

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

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

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

Currencies and Units

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

The available scaling units include:

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

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

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

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

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

Interim Data

Supported Periodicities

Refinitiv collects the following financial data:

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

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

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

The screenshot shows a financial data interface for Ryanair Holdings PLC (RYA.I). At the top, the stock symbol RYA.I is displayed with a price of 10.5450 EUR and a change of -0.215 (-2.00%). Below this is a navigation bar with tabs: Overview, Price, News, Research, Debt, Credit, Estimates, Fundamentals (which is highlighted in orange), Chart, Valuation, and Competitors. The main content area is titled 'INCOME STATEMENT' and specifies 'Industry - Quarterly As Reported in Millions of Euros'. At the bottom of the interface, there is a 'Period' dropdown menu set to 'Quarterly', which is highlighted with a red box. Other options in the dropdown include 'Annual', 'Semi-annual', and 'Tri-annual'.

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

Companies report two periodicity types in interim financials:

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

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

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

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

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

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

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

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

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

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

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

COA		2014			
		Dec-2014	Sep-2014	Jun-2014	Mar-2014
	Earnings Quality Score	35	28	31	32
	Period End Date	31-Dec-2014	30-Sep-2014	30-Jun-2014	31-Mar-2014
	Period Length	3 Months	3 Months	3 Months	3 Months
	Update Type	Updated	Updated	Updated	Updated
	Statement Date	31-Dec-2014	30-Sep-2014	30-Jun-2014	31-Mar-2014
	Reporting Unit	Millions	Millions	Millions	Millions
	Reporting Currency	U.S. Dollar	U.S. Dollar	U.S. Dollar	U.S. Dollar
	Consolidated	Yes	Yes	Yes	Yes
RNTS	Insurance Premiums earned	9,797	12,717	9,323	9,416
RNTS	Sales and service revenues	24,845	25,078	24,846	22,328
RNTS	Interest, dividend and other investment	1,117	1,171	2,366	1,155
RNTS	Investment gains/losses	454	(376)	1,583	1,059
RNTS	Revenues	10,394	10,697	9,846	9,753
RNTS	Sales and service revenues	1,362	1,322	1,314	1,096
RNTS	Interest, dividend and other investment	433	332	329	338
RNTS	Investment gains/losses	0	0	0	72
RNTS	Derivative Gains/Losses	(143)	258	155	236
RTLR	Total Revenue	48,259	51,199	49,762	45,453

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Annual vs. Interim Data Granularity

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

In such cases, Refinitiv collects the annual data twice:

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

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

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

The data in the annual period view are more granular:

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

Hybrid Reporting

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

In a typical scenario, a company reports:

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

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

- Quarter 1:

Net sales

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

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

Net sales

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

- Quarter 3:

Net sales

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

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

Net sales

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

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

COMPTE DE RÉSULTAT

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

INCOME STATEMENT

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

Refinitiv collects "hybrid" financials in the following way:

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

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

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

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

Interim Calculations in Inflationary Markets

Refinitiv uses slightly differing interim calculation policies for inflationary markets.

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

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

The policies for inflationary markets are as follows:

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

Currently Venezuela is the only market that Refinitiv treats as inflationary.

Restated/Originally Reported Financials and Special Periods

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

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

Restatements and Reclassifications – An Introduction

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

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

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

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

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

The company presents the following data in Q3.2014:

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

Based on these data:

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

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

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

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

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

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

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

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

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

Restatements and Reclassifications

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

Groups of Scenarios	Scenario/ Statement	A RESTATEMENT		A RECLASSIFICATION
Change in reported values	Balance sheet	ATOT	Total Assets	Change in subtotals: current assets, non-current assets, current liabilities, non-current liabilities, equity Change in key items: <ul style="list-style-type: none"> • Trade receivables • Loans and leases receivable • Insurance assets • Debt and lease obligations • Deposit liabilities • Insurance reserves (a liability) • Equity minority interests
	Income statement	CIAC	Income Available to Common Excl. Extraordinary Items	Change in subtotals: total revenue, total expenses, cost of revenue, gross profit, net operating costs, operating income, non-operating income/expenses, income before taxes, income taxes, after-tax extraordinary items; bank interest income/expenses, bank non-interest income/expense; total insurance income/expenses, total non-insurance income/expenses Change in key items: <ul style="list-style-type: none"> • Net interest expense
	Cash flows	SNCC	Net Change in Cash	Change in subtotals: cash from operating, investing and financing activities Change in key items: <ul style="list-style-type: none"> • Net income - starting line • Depreciation and amortization • Purchase of fixed assets
	Segments	Change in totals representing any COA code		Changes other than totals
	Operating metrics	Change in COA codes representing totals		Changes other than representing a total
	Supplemental footnotes	<ul style="list-style-type: none"> • If there is a restatement or a reclassification in the main statements – changes are added in the newly restated or reclassified accounting period. • If there is no restatement or no reclassification in the main statements, but supplemental footnotes are restated – values from the original period are overwritten with changed values. 		
	Preliminary reports	Restatements are added from both preliminary and final reports.		Reclassifications from a preliminary document are not added. We only add reclassifications from final reports.
Change in meta data: all statements	Currency change	If totals (as defined above) are changed – we add a restatement		If totals are not changed – a reclassification is added even if there is no change in values
	Change of accounting standards			
	Change from non-consolidated to consolidated			

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

- changes between preliminary and final data (in this case final data, from a document with the same statement end date, overwrite the previously reported preliminary data);
- changes between final data and an amendment of the original document (in this case amended data, from a document with the same statement end date, overwrite the previously reported final data);
- changes of items other than described in the table above (for example, a change in the cash flow statement which does not involve key items listed above);
- “condensed” data – if data reported in the new document are less detailed than in the previous version of financials, i.e. some of items from the prior document are clubbed together in the new document;
- additional items reported, not available in the previous version of financials
- non-detailed information restating or reclassifying previously reported full, detailed financials – in such case we keep previously reported detailed financials in order to preserve the calculation of ratios and analytics (which are not generated if a period is non-detailed);
- a different value magnitude – e.g. if a company reports thousands in the new document while in the previous document it reported actual values;
- rounding differences in calculated data (for example, in income statement periods where cumulative data from the beginning of the fiscal year have been offset with data from prior quarters).

Special Periods in Interim Calculations

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

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

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

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

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

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

- **Reported special periods**

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

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

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

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

- **Derived (calculated) special periods**

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

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

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

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

Reported Special Periods

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

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

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

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

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

Examples of such scenarios include:

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

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

We will update 6-month financials in Q2 and mark the period as “special”. In Q3 and Q4, we will add cumulative data and offset them with prior periods (in Q3, we will offset cumulative 9-month data with the

six-month data from Q2; in Q4, we will offset cumulative 12-month data with the six-month data from Q2 and the three-month data from Q3).

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

- **Different accounting standards**

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

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

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

- **Negative revenue**

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

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

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

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

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

- **Different continuing operations basis**

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

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

Derived (Calculated) Special Periods

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

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

Refinitiv adds such special periods in two cases:

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

Examples of such scenarios include:

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

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

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

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

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

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

- Different accounting standards**

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

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

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

- Different continuing operations basis**

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

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

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

Special Period Calculations

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

Such calculations of special periods are only performed when:

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

Refinitiv performs such calculations in two cases:

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

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

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

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

Net income	Current year	
	3 months	12 months
	60	200

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

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

We also check whether newly reported financials from Q4 match historic data from previous interim documents. We confirm that there is a need for a restatement, because the calculated net income for the prior three periods is different from values reported in the annual document ($40 + 50 + 60 = 150$, while the 12-month value reported in Q4 is 200). Therefore, we add a derived restatement in Q3, calculated as 12-month values offset with 3-month values. We are not able to determine in which historic quarter the data was restated. Therefore, we add a special 9-month period:

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

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

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

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

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

Net income	Previous year	
	3 months	6 months
	40	75

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

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

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

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

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

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

Net income	Previous year	
	3 months	9 months
	65	140

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

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

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

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

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

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

Industry Templates

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

- Banks
- Insurance
- Utilities
- Industrial companies

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

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

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

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

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

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

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

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

Bank

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

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

The Bank industry template includes:

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

The Bank industry template excludes:

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

Insurance

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

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

The Insurance industry template includes:

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

The Insurance industry template excludes:

- Insurance brokers (Industrial template)

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

Utility

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

The Utility industry template includes:

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

The Utility industry template excludes:

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

Industrial

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

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

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

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

The Industrial template excludes:

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

Key Accounting Concepts

Total Revenue

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

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

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

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

Cost of Goods and Services Sold

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

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

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

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

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

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

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

Items Representing Two Concepts within the Cost of Goods Sold

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

- Total depreciation or amortization: Depreciation, Supplemental [[VDEP](#)]; Amortization of Intangibles, Supplemental [[VAMI](#)]; Amortization of Acquisition Costs, Supplemental [[VAMA](#)]
- Total advertising costs: Advertising Expense, Supplemental [[VADV](#)]
- Total rental and operating lease expenses: Rental Expense, Supplemental [[VRXP](#)]
- Total research and development expenses: Research & Development Expense, Supplemental [[VRAD](#)]

- Total labor costs: Labor & Related Expense, Supplemental [[VLAR](#)]
- Total stock-based compensation: Stock-Based Compensation, Supplemental [[VSCP](#)]
- Total equity in affiliates: Equity in Affiliates, Supplemental [[VEIA](#)]

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

Gross Profit

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

The definition depends on the format of the income statement:

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

Total Depreciation and Amortization

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

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

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

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

Depreciation [SDEP] + Amortization of Intangibles [OAMI] + Amortization of Acquisition Costs [OAMA]	> Depreciation, Supplemental [VDEP] + Amortization of Intangibles, Supplemental [VAMI] + Amortization of Acquisition Costs, Supplemental [VAMA]
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"Adjustment to depreciation & amortization" is equal to (SDEP + OAMI + OAMA) less (VDEP + VAMI + VAMA).

For details please check respective definitions.

Operating Income

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

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

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

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

Non-Recurring Income and Expenses

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

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

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

For Industrial, Insurance and Utility Companies:

- Unusual Expense (Income) [[SUE](#)] – items reported in the net operating expense section, items operating in nature reported in the single-step income statement format, or items moved by Refinitiv to the operating section (excluded from revenues, the cost of goods sold and the non-operating section), delineated into:
 - Purchased R&D Written-Off [[ERDW](#)]
 - Restructuring Charge [[ERES](#)]
 - Litigation [[ELIT](#)]
 - Impairment – Assets Held for Use [[EIAU](#)]
 - Impairment – Assets Held for Sale [[EIAS](#)]
- Amortization of Acquisition Costs, Supplemental [[VAMA](#)]
- Non-Recurring Items, Total [[SUIT](#)] – the remaining portion of non-recurring items, which cannot be related to the face of the income statement and have not been shown by Refinitiv as Unusual Expense (Income) [[SUE](#)], Gain (Loss) on Sale of Assets [[NGLA](#)] or Amortization of Acquisition Costs, Supplemental [[VAMA](#)]. These items are further delineated into:

- (Gain) Loss on Sale of Assets, Supplemental [[VGLA](#)]
- Impairment-Assets Held for Sale, Supplemental [[VIAS](#)]
- Impairment-Assets Held for Use, Supplemental [[VIAU](#)]
- Litigation Charge, Supplemental [[VLIT](#)]
- Purchased R&D Written-Off, Supplemental [[VRDW](#)]
- Restructuring Charge, Supplemental [[VRES](#)]
- Other Unusual Expense (Income), Supplemental [[VUIE](#)]

For banks:

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

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

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

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

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

Net Income and Earnings per Share

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

EARNINGS		EARNINGS PER SHARE	
Chart of Accounts (COA) Code	Description	Chart of Accounts (COA) Code	
EIBT	Net Income Before Taxes	Total revenues reduced by total expenses, before taxes on net income and all after-tax adjustments	
TIAT	Net Income After Taxes	Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP	

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

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

Short-Term Investments, Cash and Cash Equivalents

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

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

Total Debt

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

For Industrial, Insurance, and Utility companies:

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

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

For banks:

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

Total debt includes the following items:

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

The following items are excluded from total debt:

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

For banks, total debt excludes the value of deposits. Clients who wish to include deposit liabilities in total debt are advised to sum up Total Debt [[STLD](#)] and Total Deposits [[LDBT](#)], which can be further delineated into Non-Interest Bearing Deposits [[LNID](#)], Interest-Bearing Deposits [[LIBD](#)] and Other Deposits [[LODP](#)].

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

- Current Derivative Liabilities - Hedging, Supplemental [[VCDV](#)]

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

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

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

Net Debt

Net Debt Including Preferred Stock & Minority Interest [[SNTD](#)] is calculated as the sum of:

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

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

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

Clients who would like to include more items in net debt are kindly advised to calculate the value, using the following data points:

- Pension plans:
 - Obligations arising from partly funded or funded pension plans: the sum of Pension Obligation - Domestic [[VAPD](#)], Pension Obligation - Foreign [[VAPF](#)] and Post-Retirement Obligation [[VAPR](#)];
 - Obligations arising from unfunded pension plans: Unfunded Plan Obligations [[VPUF](#)]
- Total liabilities arising from operating leases: Total Operating Leases, Supplemental [[VTOL](#)]
- Derivative liabilities:
 - Current Derivative Liabilities - Hedging, Supplemental [[VCDV](#)]
 - Current Derivative Liabilities - Speculative/Trading, Supplemental [[VDSC](#)]
 - Non-Current Derivative Liabilities - Hedging, Supplemental [[VDVL](#)]
 - Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [[VDSN](#)].

Debt and Lease Maturities

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

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

Derivative Liabilities

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

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

Total Liabilities vs. Minority Interest

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

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

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

Total liabilities excluding minority interests can be calculated as:

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

Total Equity vs. Minority Interest

Refinitiv presents two versions of total shareholders' equity:

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

Capital Change Adjustment Factors

Company shares occasionally undergo capital changes, such as stock splits, stock consolidations, rights issues, or stock dividends. In these cases, Refinitiv presents all share and per-share data across the history on a

comparable basis. We apply an adjustment factor prior to the event's ex-entitlement date. Thus, after capital change events, historic share and per-share data differ from originally reported values, and are multiplied or divided by an adjustment factor.

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

Pension and Other Post-Retirement Plans

Refinitiv collects the information about pension plans, plans that provide a lump sum at retirement and plans that provide other benefits payable after the employee's retirement.

Pension items are divided into variants related to plan types:

- **Domestic defined benefit pension plans**, located in the company's home country;
- **Foreign defined benefit pension plans**, located in other countries;
- **Other defined post-retirement benefit plans**, other than pension plans.

If it is impossible to collect financials allocated to specific plan types, Refinitiv presents all the information as domestic defined benefit pension plans.

In addition, we present defined contribution plan expenses.

Plan Expenses

This section includes:

- Net pension costs incurred during the latest accounting period by defined benefit plans (Domestic Pension Plan Expense [[VDPP](#)]), Foreign Pension Plan Expense [[VFPP](#)], Post-Retirement Plan Expense [[VRPE](#)]);
- Payments made to defined contribution plans (Defined Contribution Expense – Domestic [[VDCD](#)]), Defined Contribution Expense – Foreign [[VDCF](#)], Defined Contribution Expense Retirement [[VDCR](#)]);
- Total Pension Expense [[VTPE](#)] – the sum of net defined benefit plan costs and defined contribution plan payments.

In addition, we provide a few supplemental items that summarize [specific net defined benefit costs](#).

Plan Assumptions

We provide actuarial assumptions that a company has used to calculate the value of its benefit plan obligations and assets. The assumptions are collected in two variants:

- [period average](#) – average assumptions used during the reported accounting period, presented in income statement footnotes;
- [at period end](#) – assumptions as of the balance sheet date, presented in balance sheet footnotes.

Funded Status

Funded status represents the relation between defined benefit plans' assets and obligations.

If all items included in the funded status are recognized on the balance sheet (e.g. for U.S. companies after the adoption of the FAS 158 standard), we collect such information in [the net assets recognized section](#).

Refinitiv collects as separate categories funded or partly funded plans, and entirely unfunded plans (pay-as-you-go plans). The below tables shows the relation of items in the section:

COA	COA Description	Eikon for Office Field	Notes
VPAD	Plan Assets - Domestic	TR.PlanAssetsDomestic	Assets allocated to funded or underfunded pension plans located in the domestic country
VAPD	Pension Obligation - Domestic	TR.PensionObligationDomestic	Liabilities allocated to funded or underfunded pension plans located in the domestic country
VPPD	Funded Status - Domestic	TR.FundedStatusDomestic	The funded status of funded or underfunded pension plans located in the domestic country
VPAF	Plan Assets - Foreign	TR.PlanAssetsForeign	Assets allocated to funded or underfunded pension plans located in foreign countries
VAPF	Pension Obligation - Foreign	TR.PensionObligationForeign	Liabilities allocated to funded or underfunded pension plans located in foreign countries
VPPF	Funded Status - Foreign	TR.FundedStatusForeign	The funded status of funded or underfunded pension plans located in foreign countries
VPAP	Plan Assets - Post-Retirement	TR.PlanAssetsPostRetirement	Assets allocated to funded or underfunded post-retirement plans, other than pension plans
VAPR	Post-Retirement Obligation	TR.PostRetirementObligation	Liabilities allocated to funded or underfunded post-retirement plans, other than pension plans
VPPP	Funded Status - Post-Retirement	TR.FundedStatusPostRetirement	The funded status of funded or underfunded post-retirement plans, other than pension plans
VPUF	Unfunded Plan Obligations	TR.UnfundPInOblig	Unfunded (pay-as-you go) plan obligations
VPQD	Accumulated Obligation - Domestic	TR.AccumulatedObligationDomestic	Supplemental item, not used in the calculation of totals
VPQF	Accumulated Obligation - Foreign	TR.AccumulatedObligationForeign	Supplemental item, not used in the calculation of totals
VPQR	Accumulated Obligation - Post-Retirement	TR.PostRetAccumOblig	Supplemental item, not used in the calculation of totals
STPA	Total Plan Assets	TR.TotalPlanAssets	VPAD + VPAF + VPAP
STPO	Total Plan Obligations	TR.TotalPlanObligations	VAPD + VAPF + VAPR + VPUF
VFSS	Total Funded Status	TR.TotalFundedStatus	VPPD + VPPF + VPPP - VPUF Or: STPA - STPO

Net Plan Assets Recognized on the Balance Sheet

Refinitiv provides plan assets and liabilities as recognized on the balance sheet; because of the complexity of pension accounting, these may be different from the funded status.

Net Assets Recognized on Balance Sheet [[VARS](#)] are further divided into the below items and their more granular components:

- Net Domestic Pension Assets [[VARD](#)]
- Net Foreign Pension Assets [[VARF](#)]
- Net Post-Retirement Assets [[VARP](#)]

Asset Allocation

We present the percentage of defined benefit plan assets [allocated to different asset groups](#) (listed equities, debt securities, real estate, private equity, other).

Reverse Takeovers

Following reverse takeovers, Refinitiv follows the principle of the continuity of a legal entity. Therefore, we display both pre-merger and after-merger financials in the same reporting entity (RepNo):

- before the reverse takeover date – the financials of the legal acquirer (the listed company whose control was taken over by the shareholders of the accounting acquirer);
- after the reverse takeover date – the financials of the accounting acquirer (the legal acquiree that was taken over by the listed company, but whose shareholders took over the control of the listed entity, as a result of receiving a controlling stake in the legal acquirer's capital).
- We also add restated data for periods before the reverse takeover date, displaying the financials of the accounting acquirer, collected from reports filed after the reverse takeover date. Clients may choose to use either original (pre-merger) or restated (after-merger) financials for those accounting periods.

Identification of Segments

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

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

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

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

Business Segments

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

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

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

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

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

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

Geographic Segments

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

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

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

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

Identification of Major Customers

Refinitiv collects revenue data per customer, as reported by a company. The information is collected from annual reports, even if only a single major customer is disclosed.

A major customer is identified as a client who accounts for 10% or more of a company's consolidated revenues. The relevant information is disclosed at the company's discretion. The International Financial Reporting Standards only require companies to disclose information about transactions with major customers. Neither the identity of the customer, nor the amount of revenues of each operating segment is required – however, some companies will voluntarily disclose the information.

Refinitiv collects major customer data only when revenues per customer are disclosed. A list of major customers without their respective revenues contribution will not be collected.

Chapter 3 Company-Specific and Standardized Data

Refinitiv Financials are available in two primary views: Company-Specific and Standardized.

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

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

Company-Specific Data

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

Standardizing the Data

COA Codes

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

Standardization Process

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

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

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

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

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

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

Navigating Between Standardized and Company-Specific Data

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

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

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

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

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

Cost of Revenue (Mar-14)

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

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

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

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

		2014
COA		
Period End Date		31-Mar-2014
Statement Date		31-Mar-2014
Reporting Unit		Millions
Reporting Currency		Euro
Consolidated		Yes
Auditor Name		KPMG
Auditor Opinion		Unqualified
Accounting Standard		International Financial Reporting Stand.
RNTS	Scheduled Revenues	3,789.5
RNTS	Ancillary revenues	1,247.2
RTLR	Total Revenue	5,036.7
ELAR	Staff costs	463.6
EDEP	Depreciation	351.8
ECOR	Fuel and oil	2,013.1
ECOR	Maintenance, materials & repairs	116.1
ESGA	Aircraft rentals	101.5
ECOR	Route charges	522.0
ECOR	Airport and handling charges	617.2
ESGA	Marketing, distribution & other	192.8
ETOE	Total Operating Expense	4,378.1

Chapter 4 Standardized Item Definitions

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

COA codes are listed in two ways:

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

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

- [By Alphabetical Order](#)

A list of standardized items in the alphabetical order.

Each definition follows a general structure which includes:

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

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

List of Codes by Statement Layout and Industry Template

Income Statement

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

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

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

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

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

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

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

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VITN	Income Taxes Excluding Impact of Special Items	✓	✓	✓	✓
VIAT	Normalized Income After Taxes	✓	✓	✓	✓
VIAC	Normalized Inc. Avail to Com.	✓	✓	✓	✓
VBES	Basic Normalized EPS	✓	✓	✓	✓
VDES	Diluted Normalized EPS	✓	✓	✓	✓
VEEV	Pro Forma Stock Compensation Expense	✓	✓	✓	✓
VPFI	Net Income After Stock-Based Compensation Expense	✓	✓	✓	✓
VPFB	Basic EPS after Stock Based Comp. Exp.	✓	✓	✓	✓
VPFD	Diluted EPS after Stock Based Comp. Exp.	✓	✓	✓	✓
VEPS	EPS, Supplemental	✓	✓	✓	✓
HFFO	Funds From Operations – REIT	✓			
VAMA	Amortization of Acquisition Costs, Supplemental	✓	✓	✓	✓
VAMI	Amortization of Intangibles, Supplemental	✓	✓	✓	✓
VARU	Amortization of Right-of-Use Intangible Assets, Supplemental	✓	✓	✓	✓
VDEP	Depreciation, Supplemental	✓	✓	✓	✓
VDRU	Depreciation of Right-of-Use Assets, Supplemental	✓	✓	✓	✓
VIEX	Interest Expense, Supplemental	✓		✓	✓
VCAP	Interest Capitalized, Supplemental	✓	✓	✓	✓
VIEL	Interest Expense on Lease Liabilities, Supplemental	✓	✓	✓	✓
VCIN	Interest Expense (Financial Operating), Supplemental	✓			✓
VRIN	Net Revenues	✓			
VRXP	Rental Expense, Supplemental	✓	✓	✓	✓
VLAR	Labor & Related Expense, Supplemental	✓			✓
VSCP	Stock-Based Compensation, Supplemental	✓	✓	✓	✓
VLEU	Variable Lease Expense – Unclassified	✓	✓	✓	✓

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VOLE</u>	Variable Operating Lease Expenses	✓	✓	✓	✓
<u>VFLE</u>	Variable Financial Lease Expenses	✓	✓	✓	✓
<u>VSLC</u>	Short-Term Lease Cost	✓	✓	✓	✓
<u>VSLI</u>	Sublease Income	✓	✓	✓	✓
<u>VLET</u>	Lease Expense – Total	✓	✓	✓	✓
<u>VINS</u>	Insurance Revenue - IFRS 17			✓	
<u>VISE</u>	Insurance Service Expenses - IFRS 17			✓	
<u>VICH</u>	Net Inc/Exp frm Reins Contr Held-IFRS 17			✓	
<u>VISR</u>	Insurance Service Result-IFRS 17 - Total			✓	
<u>VICI</u>	Fin Inc/Exp from Insur Contr Iss-IFRS 17			✓	
<u>VIRC</u>	Fin Inc/Exp frm reinsur ContrHeld-IFRS17			✓	
<u>VIFI</u>	Net Insurance Fin Inc/Exp - IFRS 17			✓	
<u>VADV</u>	Advertising Expense, Supplemental	✓	✓	✓	✓
<u>VEIA</u>	Equity in Affiliates, Supplemental	✓	✓	✓	✓
<u>VMIN</u>	Minority Interest, Supplemental	✓	✓	✓	✓
<u>VTXC</u>	Income Tax - Non-Recurring Change, Supplemental	✓	✓	✓	✓
<u>VRAD</u>	Research & Development Expense, Supplemental	✓	✓	✓	✓
<u>VTAU</u>	Audit Fees	✓	✓	✓	✓
<u>VTAR</u>	Audit-Related Fees	✓	✓	✓	✓
<u>VTTF</u>	Tax Fees	✓	✓	✓	✓
<u>VTOF</u>	All Other Fees Paid to Auditor	✓	✓	✓	✓
<u>VRRR</u>	Reported Recurring Revenue	✓	✓	✓	✓
<u>VPRW</u>	Reported Net Premiums Written	✓	✓	✓	✓
<u>VRTR</u>	Reported Total Revenue	✓	✓	✓	✓
<u>VORR</u>	Reported Operating Revenue	✓	✓	✓	✓
<u>VCOR</u>	Reported Total Cost of Revenue	✓	✓	✓	✓

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VSGA</u>	Reported Total Sales, General & Admin.	✓	✓	✓	✓
<u>VGRP</u>	Reported Gross Profit	✓	✓	✓	✓
<u>VOPP</u>	Reported Operating Profit	✓	✓	✓	✓
<u>VOPR</u>	Reported Operating Profit Margin	✓	✓	✓	✓
<u>VRP</u>	Reported Ordinary Profit	✓	✓	✓	✓
<u>VRNI</u>	Reported Net Income After Tax	✓	✓	✓	✓
<u>VRBE</u>	Reported Basic EPS	✓	✓	✓	✓
<u>VRDE</u>	Reported Diluted EPS	✓	✓	✓	✓
<u>VNBP</u>	Reported Net Business Profits	✓	✓	✓	✓
<u>ISIN</u>	Islamic Income	✓			✓
<u>ISDP</u>	Distribution to Depositors		✓		
<u>ISZK</u>	Zakat	✓	✓	✓	✓
<u>VCOI</u>	COVID-19 Non-Recurring Inc/Exp – Other	✓	✓	✓	✓
<u>VCOP</u>	COVID-19 One-time Provisions	✓	✓	✓	✓
<u>VCRO</u>	COVID-19 Restructuring Chrgs/Provisions	✓	✓	✓	✓
<u>VCIP</u>	COVID-19 Impairment of Long-Term Assets	✓	✓	✓	✓
<u>VCGR</u>	COVID-19 One-time Government Grants	✓	✓	✓	✓
<u>VCXC</u>	COVID-19 Inc Taxes - Non-Recurring	✓	✓	✓	✓
<u>ISIT</u>	Islamic Section, Supplemental	✓	✓	✓	✓
<u>IMBR</u>	Murabaha Income		✓	✓	
<u>IMSR</u>	Musharaka Income		✓	✓	
<u>IISR</u>	Istisna Income		✓	✓	
<u>IMDR</u>	Mudaraba Income		✓	✓	
<u>IJIR</u>	Ijara Income		✓	✓	
<u>IWKR</u>	Wakala Income		✓	✓	
<u>ISKR</u>	Sukuk Income		✓	✓	

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

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

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

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VRTP</u>	Compensation Rate – Post-Retirement	✓	✓	✓	✓
<u>VRVD</u>	Pension Payment Rate – Domestic	✓	✓	✓	✓
<u>VRVF</u>	Pension Payment Rate – Foreign	✓	✓	✓	✓
<u>VISA</u>	Assumptions	✓	✓	✓	✓
<u>MAIT</u>	Airlines	✓	✓	✓	✓
<u>MBBC</u>	EBITDAR	✓	✓	✓	✓
<u>MBBE</u>	Passengers, Total	✓	✓	✓	✓
<u>MBBG</u>	Revenue Passengers	✓	✓	✓	✓
<u>MBBK</u>	Enplaned Passengers	✓	✓	✓	✓
<u>MBBO</u>	Revenue Passenger Miles (RPM)	✓	✓	✓	✓
<u>MBBQ</u>	Revenue Passenger Kilometers (RPK)	✓	✓	✓	✓
<u>SBBQ</u>	Revenue Passenger Kilometers (RPK)	✓	✓	✓	✓
<u>MBDE</u>	Available Seat Miles (ASM)	✓	✓	✓	✓
<u>MBDG</u>	Available Seat Kilometers (ASK)	✓	✓	✓	✓
<u>SBDG</u>	Available Seat Kilometers (ASK)	✓	✓	✓	✓
<u>MBDK</u>	Load Factor - %	✓	✓	✓	✓
<u>MBDL</u>	Load Factor, Total -%	✓	✓	✓	✓
<u>MBDO</u>	Revenue per ASM	✓	✓	✓	✓
<u>MBDP</u>	Revenue per ASM, Total	✓	✓	✓	✓
<u>MBDQ</u>	Revenue per ASK	✓	✓	✓	✓
<u>MBDR</u>	Revenue per ASK, Total	✓	✓	✓	✓
<u>SBDQ</u>	Revenue per ASK	✓	✓	✓	✓
<u>MBDZ</u>	Breakeven Load Factor -%	✓	✓	✓	✓
<u>MBEA</u>	Breakeven Load Factor, Total -%	✓	✓	✓	✓
<u>MBFE</u>	Passenger Haul, Avg. Length (Miles)	✓	✓	✓	✓
<u>MBFF</u>	Passenger Haul, Avg. Length (MI), Total	✓	✓	✓	✓

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

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>MBJE</u>	Operating Expense per ASM	✓	✓	✓	✓
<u>MBJF</u>	Operating Expense per ASM, Total	✓	✓	✓	✓
<u>MBJG</u>	Operating Expense per ASK	✓	✓	✓	✓
<u>MBJH</u>	Operating Expense per ASK, Total	✓	✓	✓	✓
<u>SBJG</u>	Operating Expense per ASK	✓	✓	✓	✓
<u>MBJK</u>	Operating Expense per ASM, excl. Fuel	✓	✓	✓	✓
<u>MBJL</u>	Operat. Exp. per ASM, excl. Fuel, Total	✓	✓	✓	✓
<u>MBJO</u>	Operating Expense per ASK, excl. Fuel	✓	✓	✓	✓
<u>MBJP</u>	Operat. Exp. per ASK, excl. Fuel, Total	✓	✓	✓	✓
<u>SBJO</u>	Operating Expense per ASK, excl. Fuel	✓	✓	✓	✓
<u>MBLE</u>	Fuel Cost per Liter	✓	✓	✓	✓
<u>MBLF</u>	Fuel Cost per Liter, Total	✓	✓	✓	✓
<u>MBQJ</u>	Fuel Cost per US Gallon	✓	✓	✓	✓
<u>MBJR</u>	Fuel Cost per US Gallon, Total	✓	✓	✓	✓
<u>MBJZ</u>	Fuel Cost per UK Gallon	✓	✓	✓	✓
<u>MBKA</u>	Fuel Cost per UK Gallon, Total	✓	✓	✓	✓
<u>SBLE</u>	Fuel Cost per Liter	✓	✓	✓	✓
<u>MBLO</u>	Fuel Consumed, Liters	✓	✓	✓	✓
<u>MBLG</u>	Fuel Consumed, US Gallon	✓	✓	✓	✓
<u>MBLK</u>	Fuel Consumed, UK Gallon	✓	✓	✓	✓
<u>SBLO</u>	Fuel Consumed, Liters	✓	✓	✓	✓
<u>MBLQ</u>	Aircraft Utilization (Hours per Day)	✓	✓	✓	✓
<u>MBLR</u>	Aircraft Utiliz. (Hours. per Day), Total	✓	✓	✓	✓
<u>MBLZ</u>	Average Number of Operating Aircraft	✓	✓	✓	✓
<u>MBNE</u>	Percentage of Sales via Internet -%	✓	✓	✓	✓
<u>MBNF</u>	Percentage of Sales – Internet, Total -%	✓	✓	✓	✓

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

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

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

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>MADH</u>	Copper, Average Price per Metric Ton, Total	✓	✓	✓	✓
<u>MADE</u>	Copper, Average Price per Long Ton	✓	✓	✓	✓
<u>MADF</u>	Copper, Average Price per Long Ton, Total	✓	✓	✓	✓
<u>MADK</u>	Copper, Average Price per US Ton	✓	✓	✓	✓
<u>MADL</u>	Copper, Average Price per US Ton, Total	✓	✓	✓	✓
<u>SADG</u>	Copper, Average Price per Metric Ton	✓	✓	✓	✓
<u>MADO</u>	Diamonds, Average Price per Carat	✓	✓	✓	✓
<u>MADP</u>	Diamonds, Average Price per Carat, Total	✓	✓	✓	✓
<u>MAGK</u>	Gold, Average Price per Troy Ounce	✓	✓	✓	✓
<u>MAGL</u>	Gold, Average Price per Troy Ounce, Total	✓	✓	✓	✓
<u>MAGE</u>	Gold, Average Price per Gram	✓	✓	✓	✓
<u>MAGF</u>	Gold, Average Price per Gram, Total	✓	✓	✓	✓
<u>MAGG</u>	Gold, Average Price per Ounce	✓	✓	✓	✓
<u>MAGH</u>	Gold, Average Price per Ounce, Total	✓	✓	✓	✓
<u>SAGK</u>	Gold, Average Price per Troy Ounce	✓	✓	✓	✓
<u>MAIG</u>	Iron Ore, Average Price per Metric Ton	✓	✓	✓	✓
<u>MAIH</u>	Iron Ore, Average Price per Metric Ton, Total	✓	✓	✓	✓
<u>MAIE</u>	Iron Ore, Average Price per Long Ton	✓	✓	✓	✓
<u>MAIF</u>	Iron Ore, Average Price per Long Ton, Total	✓	✓	✓	✓
<u>MAIK</u>	Iron Ore, Average Price per US Ton	✓	✓	✓	✓
<u>MAIL</u>	Iron Ore, Average Price per US Ton, Total	✓	✓	✓	✓
<u>SAIG</u>	Iron Ore, Average Price per Metric Ton	✓	✓	✓	✓
<u>MAPZ</u>	Platinum, Average Price per Troy Ounce	✓	✓	✓	✓
<u>MAQA</u>	Platinum, Average Price per Troy Ounce, Total	✓	✓	✓	✓
<u>MAPO</u>	Platinum, Average Price per Gram	✓	✓	✓	✓
<u>MAPP</u>	Platinum, Average Price per Gram, Total	✓	✓	✓	✓

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>MAPQ</u>	Platinum, Average Price per Ounce	✓	✓	✓	✓
<u>MAPR</u>	Platinum, Average Price per Ounce, Total	✓	✓	✓	✓
<u>SAPZ</u>	Platinum, Average Price per Troy Ounce	✓	✓	✓	✓
<u>MASK</u>	Silver, Average Price per Troy Ounce	✓	✓	✓	✓
<u>MASL</u>	Silver, Average Price per Troy Ounce, Total	✓	✓	✓	✓
<u>MASE</u>	Silver, Average Price per Gram	✓	✓	✓	✓
<u>MASF</u>	Silver, Average Price per Gram, Total	✓	✓	✓	✓
<u>MASG</u>	Silver, Average Price per Ounce	✓	✓	✓	✓
<u>MASH</u>	Silver, Average Price per Ounce, Total	✓	✓	✓	✓
<u>SASK</u>	Silver, Average Price per Troy Ounce	✓	✓	✓	✓
<u>MATE</u>	Steel, Average Price per Long Ton	✓	✓	✓	✓
<u>MATL</u>	Steel, Average Price per Long Ton, Total	✓	✓	✓	✓
<u>MATG</u>	Steel, Average Price per Metric Ton	✓	✓	✓	✓
<u>MATH</u>	Steel, Average Price per Metric Ton, Total	✓	✓	✓	✓
<u>MATF</u>	Steel, Average Price per US Ton, Total	✓	✓	✓	✓
<u>MATK</u>	Steel, Average Price per US Ton	✓	✓	✓	✓
<u>SATG</u>	Steel, Average Price per Metric Ton	✓	✓	✓	✓
<u>MATQ</u>	Titanium Slag, Average Price per Metric Ton	✓	✓	✓	✓
<u>MATR</u>	Titanium Slag, Average Price per Metric Ton, Total	✓	✓	✓	✓
<u>MATO</u>	Titanium Slag, Average Price per Long Ton	✓	✓	✓	✓
<u>MATP</u>	Titanium Slag, Average Price per Long Ton, Total	✓	✓	✓	✓
<u>MATZ</u>	Titanium Slag, Average Price per US Ton	✓	✓	✓	✓
<u>MAUA</u>	Titanium Slag, Average Price per US Ton, Total	✓	✓	✓	✓
<u>SATQ</u>	Titanium Slag, Average Price per Metric Ton	✓	✓	✓	✓
<u>MAZG</u>	Zinc, Average Price per Metric Ton	✓	✓	✓	✓
<u>MAZH</u>	Zinc, Average Price per Metric Ton, Total	✓	✓	✓	✓

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>MAZE</u>	Zinc, Average Price per Long Ton	✓	✓	✓	✓
<u>MAZF</u>	Zinc, Average Price per Long Ton, Total	✓	✓	✓	✓
<u>MAZK</u>	Zinc, Average Price per US Ton	✓	✓	✓	✓
<u>MAZL</u>	Zinc, Average Price per US Ton, Total	✓	✓	✓	✓
<u>SAZG</u>	Zinc, Average Price per Metric Ton	✓	✓	✓	✓
MMPT	Mining and Steel, Production	✓	✓	✓	✓
<u>MPDO</u>	Copper Production (Metric Tons)	✓	✓	✓	✓
<u>MPDK</u>	Copper Production (Long Tons)	✓	✓	✓	✓
<u>MPDQ</u>	Copper Production (US Tons)	✓	✓	✓	✓
SPDO	Copper Production (Metric Tons)	✓	✓	✓	✓
<u>MPDZ</u>	Diamond Production (Carats)	✓	✓	✓	✓
<u>MPGK</u>	Gold Production (Troy Ounces)	✓	✓	✓	✓
<u>MPGE</u>	Gold Production (Grams)	✓	✓	✓	✓
<u>MPGG</u>	Gold Production (Ounces)	✓	✓	✓	✓
SPGK	Gold Production (Troy Ounces)	✓	✓	✓	✓
<u>MPIG</u>	Iron Ore Production (Metric Tons)	✓	✓	✓	✓
<u>MPIE</u>	Iron Ore Production (Long Tons)	✓	✓	✓	✓
<u>MPIK</u>	Iron Ore Production (US Tons)	✓	✓	✓	✓
SPIG	Iron Ore Production (Metric Tons)	✓	✓	✓	✓
<u>MPPZ</u>	Platinum Production (Troy Ounces)	✓	✓	✓	✓
<u>MPPO</u>	Platinum Production (Grams)	✓	✓	✓	✓
<u>MPPQ</u>	Platinum Production (Ounces)	✓	✓	✓	✓
SPPZ	Platinum Production (Troy Ounces)	✓	✓	✓	✓
<u>MPSK</u>	Silver Production (Troy Ounces)	✓	✓	✓	✓
<u>MPSE</u>	Silver Production (Grams)	✓	✓	✓	✓
<u>MPSG</u>	Silver Production (Ounces)	✓	✓	✓	✓

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>SPSK</u>	Silver Production (Troy Ounces)	✓	✓	✓	✓
<u>MPTE</u>	Steel Production (Long Tons)	✓	✓	✓	✓
<u>MPTG</u>	Steel Production (Metric Tons)	✓	✓	✓	✓
<u>MPTK</u>	Steel Production (US Tons)	✓	✓	✓	✓
<u>SPTG</u>	Steel Production (Metric Tons)	✓	✓	✓	✓
<u>MPTQ</u>	Titanium Slag Production (Metric Tons)	✓	✓	✓	✓
<u>MPTO</u>	Titanium Slag Production (Long Tons)	✓	✓	✓	✓
<u>MPTZ</u>	Titanium Slag Production (US Tons)	✓	✓	✓	✓
<u>SPTQ</u>	Titanium Slag Production (Metric Tons)	✓	✓	✓	✓
<u>MPZG</u>	Zinc Production (Metric Tons)	✓	✓	✓	✓
<u>MPZE</u>	Zinc Production (Long Tons)	✓	✓	✓	✓
<u>MPZK</u>	Zinc Production (US Tons)	✓	✓	✓	✓
<u>SPZG</u>	Zinc Production (Metric Tons)	✓	✓	✓	✓
<u>MMTO</u>	Mining and Steel, Other	✓	✓	✓	✓
<u>MMPG</u>	Average Production per Mine (Metric Tons)	✓	✓	✓	✓
<u>MMPH</u>	Average Prod. per Mine (Met. Tons), Total	✓	✓	✓	✓
<u>MMPE</u>	Average Production per Mine (Long Tons)	✓	✓	✓	✓
<u>MMPF</u>	Average Prod. per Mine (Long Tons), Total	✓	✓	✓	✓
<u>MMPK</u>	Average Production per Mine (US Tons)	✓	✓	✓	✓
<u>MMPL</u>	Average Prod. per Mine (US Tons), Total	✓	✓	✓	✓
<u>SMPG</u>	Average Production per Mine (Metric Tons)	✓	✓	✓	✓
<u>MMPO</u>	Stripping Ratio -%	✓	✓	✓	✓
<u>MMPP</u>	Stripping Ratio, Total -%	✓	✓	✓	✓
<u>MCTE</u>	Production Capacity of Steel (Long Tons)	✓	✓	✓	✓
<u>MCTG</u>	Production Capacity of Steel (Metric Tons)	✓	✓	✓	✓
<u>MCTK</u>	Production Capacity of Steel (US Tons)	✓	✓	✓	✓

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>SCTG</u>	Production Capacity of Steel (Metric Tons)	✓	✓	✓	✓
<u>MUTM</u>	Capacity Utilization of Steel - %	✓	✓	✓	✓
<u>MUTN</u>	Capacity Utilization of Steel, Total - %	✓	✓	✓	✓
<u>MITE</u>	Steel Sales (Long Tons)	✓	✓	✓	✓
<u>MITG</u>	Steel Sales (Metric Tons)	✓	✓	✓	✓
<u>MITK</u>	Steel Sales (US Tons)	✓	✓	✓	✓
<u>SITG</u>	Steel Sales (Metric Tons)	✓	✓	✓	✓
<u>MSTE</u>	Steel Shipments (Long Tons)	✓	✓	✓	✓
<u>MSTG</u>	Steel Shipments (Metric Tons)	✓	✓	✓	✓
<u>MSTK</u>	Steel Shipments (US Tons)	✓	✓	✓	✓
<u>SSTG</u>	Steel Shipments (Metric Tons)	✓	✓	✓	✓
<u>MOGI</u>	Oil and Gas	✓	✓	✓	✓
<u>MOBE</u>	Crude Oil, Average Production (Barrels/Day)	✓	✓	✓	✓
<u>MOBG</u>	Crude Oil, Average Sales Price per Barrel	✓	✓	✓	✓
<u>MOBH</u>	Crude Oil, Average Sales pp. Barrel, Total	✓	✓	✓	✓
<u>MOBK</u>	Crude Oil Production (Barrels)	✓	✓	✓	✓
<u>MOBO</u>	Gas Liquids, Average Prod. (Barrels/Day)	✓	✓	✓	✓
<u>MOBQ</u>	Gas Liquids, Average Sales Price per Barrel	✓	✓	✓	✓
<u>MOBR</u>	Gas Lqd., Average Sales pp. Barrel, Total	✓	✓	✓	✓
<u>MOBZ</u>	Gas Liquids Production (Barrels)	✓	✓	✓	✓
<u>MODG</u>	Natural Gas, Average Prod. (Cu. Meters/Day)	✓	✓	✓	✓
<u>MODH</u>	Nat. Gas, Average Prd. (Cu. M/Day), Total	✓	✓	✓	✓
<u>MODE</u>	Natural Gas, Average Prod. (Cubic Feet/Day)	✓	✓	✓	✓
<u>MODF</u>	Nat. Gas, Average Prd. (Cb. Ft./Day), Total	✓	✓	✓	✓
<u>SODG</u>	Natural Gas, Average Prod. (Cu. Meters/Day)	✓	✓	✓	✓
<u>MODO</u>	Natural Gas, Average Sales Price per Cu.Mt.	✓	✓	✓	✓

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

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>MMBZ</u>	Selling Costs Ratio -%	✓	✓	✓	✓
<u>MMCA</u>	Selling Costs Ratio, Total -%	✓	✓	✓	✓
<u>MMCE</u>	Combined Ratio -%	✓	✓	✓	✓
<u>MMCF</u>	Combined Ratio, Total -%	✓	✓	✓	✓
<u>MREI</u>	REITs/Real Estate	✓	✓	✓	✓
<u>MRBE</u>	FFO per Share (Basic)	✓	✓	✓	✓
<u>MRBF</u>	FFO per Share (Diluted)	✓	✓	✓	✓
<u>MRBG</u>	Adjusted FFO (AFFO)	✓	✓	✓	✓
<u>MRBK</u>	Adjusted FFO per Share (Basic)	✓	✓	✓	✓
<u>MRBL</u>	Adjusted FFO per Share (Diluted)	✓	✓	✓	✓
<u>MRBO</u>	Funds Available for Distribution (FAD)	✓	✓	✓	✓
<u>MRBQ</u>	FFO Payout Ratio -%	✓	✓	✓	✓
<u>MRBR</u>	FFO Payout Ratio, Total -%	✓	✓	✓	✓
<u>MRBZ</u>	FAD Payout Ratio -%	✓	✓	✓	✓
<u>MRCA</u>	FAD Payout Ratio, Total -%	✓	✓	✓	✓
<u>MRGE</u>	Net Operating Income (NOI)	✓	✓	✓	✓
<u>MRGG</u>	Fixed Charge Coverage Ratio	✓	✓	✓	✓
<u>MRGH</u>	Fixed Charge Coverage Ratio, Total	✓	✓	✓	✓
<u>MRTE</u>	Average Rent per Square Meter	✓	✓	✓	✓
<u>MRTF</u>	Average Rent per Square Meter, Total	✓	✓	✓	✓
<u>MRLZ</u>	Average Rent per Square Foot	✓	✓	✓	✓
<u>MRMA</u>	Average Rent per Square Foot, Total	✓	✓	✓	✓
<u>SRTE</u>	Average Rent per Square Meter	✓	✓	✓	✓
<u>MRTG</u>	Rent Growth (Sequential) -%	✓	✓	✓	✓
<u>MRTH</u>	Rent Growth (Sequential), Total -%	✓	✓	✓	✓
<u>MREN</u>	Restaurants	✓	✓	✓	✓

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

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
STDZ	Average Sales per Square Meter	✓	✓	✓	✓
MTFG	Average Rental Expense per Square Meter	✓	✓	✓	✓
MTFH	Average Rental Exp. per Square Meter, Total	✓	✓	✓	✓
MTFE	Average Rental Expense per Square Foot	✓	✓	✓	✓
MTFF	Average Rental Exp. per Square Foot, Total	✓	✓	✓	✓
STFG	Average Rental Expense per Square Meter	✓	✓	✓	✓
MTFK	Average Rental Expense per Store	✓	✓	✓	✓
MTFL	Average Rental Expense per Store, Total	✓	✓	✓	✓
MTFQ	Retail Sales	✓	✓	✓	✓
MTHF	Catalog Sales	✓	✓	✓	✓
MTHG	Online Sales	✓	✓	✓	✓

Balance Sheet

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
ACSH	Cash	✓		✓	✓
ACAE	Cash & Equivalents	✓		✓	✓
ASTI	Short Term Investments	✓			✓
SCSI	Cash and Short Term Investments	✓			✓
AARG	Accounts Receivable - Trade, Gross	✓			✓
APDA	Provision for Doubtful Accounts	✓			✓
AACR	Accounts Receivable - Trade, Net	✓			✓
ASTR	Notes Receivable - Short Term	✓			✓
AORC	Receivables - Other	✓		✓	✓
ATRC	Total Receivables, Net	✓		✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>AIFG</u>	Inventories - Finished Goods	✓			
<u>AIWP</u>	Inventories - Work In Progress	✓			
<u>AIRM</u>	Inventories - Raw Materials	✓			✓
<u>AIOT</u>	Inventories - Other	✓			✓
<u>AILR</u>	LIFO Reserve	✓			✓
<u>AGIS</u>	Gas in Storage - Inventory				✓
<u>AFUL</u>	Fuel - Inventory				✓
<u>ATL</u>	Total Inventory	✓			✓
<u>APPY</u>	Prepaid Expenses	✓		✓	✓
<u>ARCA</u>	Restricted Cash - Current	✓			✓
<u>ADTC</u>	Deferred Income Tax - Current Asset	✓			✓
<u>AUUR</u>	Unbilled Utility Revenues				✓
<u>ADGC</u>	Deferred Gas Cost				✓
<u>ADCA</u>	Discontinued Operations - Current Asset	✓			✓
<u>AOCA</u>	Other Current Assets	✓			✓
<u>SOCA</u>	Other Current Assets, Total	✓			✓
<u>ATCA</u>	Total Current Assets	✓			✓
<u>ACDB</u>	Cash & Due from Banks		✓		
<u>ADPT</u>	Interest-Earning Deposits		✓		
<u>AFFS</u>	Federal Funds Sold/Sec Purchased Under Resale Agreement		✓		
<u>ATAA</u>	Trading Account Assets		✓		
<u>AFLB</u>	FHLB Stock		✓		
<u>AOI</u>	Other Short Term Investments		✓		
<u>ASHM</u>	Securities Held		✓		
<u>ASFS</u>	Securities for Sale		✓		
<u>ASEC</u>	Total Investment Securities		✓		

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>ALHS</u>	Loans Held for Sale		✓		
<u>AOEA</u>	Other Earning Assets		✓		
<u>ACAC</u>	Customer Acceptances		✓		
<u>SOEA</u>	Other Earning Assets, Total		✓		
<u>ATGL</u>	Total Gross Loans		✓		
<u>ALLA</u>	Loan Loss Allowances		✓		
<u>AUNI</u>	Unearned Income		✓		
<u>ANTL</u>	Net Loans		✓		
<u>APBC</u>	Buildings - Gross	✓	✓	✓	✓
<u>ALIC</u>	Land/Improvements - Gross	✓	✓	✓	✓
<u>AMEC</u>	Machinery/Equipment - Gross	✓	✓	✓	✓
<u>ACPC</u>	Construction in Progress - Gross	✓	✓	✓	✓
<u>APLC</u>	Leases - Gross	✓		✓	
<u>ANRC</u>	Natural Resources - Gross	✓			
<u>AOPC</u>	Other Property/Plant/Equipment - Gross	✓	✓	✓	✓
<u>APTC</u>	Property/Plant/Equipment, Total - Gross	✓	✓	✓	✓
<u>ADEP</u>	Accumulated Depreciation, Total	✓	✓	✓	✓
<u>APPN</u>	Property/Plant/Equipment, Total - Net	✓	✓	✓	✓
<u>AGWG</u>	Goodwill - Gross	✓	✓	✓	✓
<u>AAGA</u>	Accumulated Goodwill Amortization	✓	✓	✓	✓
<u>AGWI</u>	Goodwill, Net	✓	✓	✓	✓
<u>AING</u>	Intangibles - Gross	✓	✓	✓	✓
<u>AAMT</u>	Accumulated Intangible Amortization	✓	✓	✓	✓
<u>AINT</u>	Intangibles, Net	✓	✓	✓	✓
<u>AUTP</u>	Utility Plant - Gross				✓
<u>AUPD</u>	Utility Plant Accumulated Depreciation				✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
AUPN	Utility Plant, Net				✓
AEXP	Exploration & Production				✓
ADPL	Accumulated Depletion				✓
SUPN	Total Utility Plant, Net				✓
AEQI	LT Investment - Affiliate Companies	✓	✓	✓	✓
ALTI	Long-Term Investments - Other	✓		✓	✓
SINV	Long Term Investments	✓	✓	✓	✓
APRE	Insurance Receivables			✓	
ALTR	Note Receivable - Long Term	✓		✓	✓
ADFC	Deferred Charges	✓		✓	✓
APBO	Pension Benefits - Overfunded	✓	✓	✓	✓
ADTA	Deferred Income Tax - Long Term Asset	✓	✓	✓	✓
ADOA	Discontinued Operations - LT Asset	✓	✓	✓	✓
ARCL	Restricted Cash - Long Term	✓		✓	✓
AOAS	Other Long Term Assets	✓			✓
SOLA	Other Long Term Assets, Total	✓	✓	✓	✓
ADPA	Deferred Policy Acquisition Costs			✓	
ARPI	Securities/Indebtedness of Related Party			✓	
AAII	Accrued Investment Income			✓	
ARI	Reinsurance - Asset			✓	
ASAC	Separate Accounts - Assets			✓	
AIRC	Interest Receivable		✓		
AORE	Other Real Estate Owned		✓		
AOAT	Other Assets	✓	✓	✓	✓
SOAT	Other Assets, Total	✓	✓	✓	✓
ATOT	Total Assets	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>LAPB</u>	Accounts Payable	✓	✓	✓	✓
<u>LPBA</u>	Payable/Accrued	✓	✓	✓	✓
<u>LAEX</u>	Accrued Expenses	✓	✓	✓	✓
<u>LPLR</u>	Policy Liabilities			✓	
<u>LINR</u>	Insurance Reserves			✓	
<u>LUPR</u>	Unearned Premium/Unearned Revenue			✓	
<u>LRPA</u>	Repurchase Agreements - Liability			✓	
<u>LSAC</u>	Separate Accounts - Liability			✓	
<u>LOPF</u>	Other Policyholders' Funds			✓	
<u>LRII</u>	Reinsurance - Liability			✓	
<u>SPOL</u>	Policy Liabilities			✓	
<u>LNID</u>	Non-Interest Bearing Deposits	✓			
<u>LIBD</u>	Interest-Bearing Deposits	✓			
<u>LODP</u>	Other Deposits	✓			
<u>LDBT</u>	Total Deposits	✓			
<u>LFLB</u>	FHLB Advances	✓			
<u>LACC</u>	Acceptances Outstanding	✓			
<u>LOBL</u>	Other Interest-Bearing Liabilities	✓			
<u>SOBL</u>	Other Interest-Bearing Liabilities, Total	✓			
<u>LFFP</u>	Federal Funds Purchased/Securities Sold Under Repurchase Agreement		✓		
<u>LCPR</u>	Commercial Paper	✓			
<u>LOTB</u>	Other Short Term Borrowings	✓			
<u>LSTB</u>	Total Short Term Borrowings	✓			
<u>LSTD</u>	Notes Payable/Short Term Debt	✓		✓	✓
<u>LCLD</u>	Current Portion of LT Debt/Capital Leases	✓	✓	✓	✓
<u>LDPB</u>	Dividends Payable	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>LCAV</u>	Customer Advances	✓		✓	✓
<u>LSDP</u>	Security Deposits	✓		✓	✓
<u>LTXP</u>	Income Taxes Payable	✓	✓	✓	✓
<u>LOPB</u>	Other Payables	✓		✓	✓
<u>LDTC</u>	Deferred Income Tax - Current Liability	✓			✓
<u>LDCL</u>	Discontinued Operations - Current Liability	✓			✓
<u>LOCL</u>	Other Current Liabilities	✓			✓
<u>SOCL</u>	Other Current Liabilities, Total	✓	✓	✓	✓
<u>LTCL</u>	Total Current Liabilities	✓			✓
<u>LLTD</u>	Long Term Debt	✓	✓	✓	✓
<u>LCLO</u>	Capital Lease Obligations	✓	✓	✓	✓
<u>LTTD</u>	Total Long Term Debt	✓	✓	✓	✓
<u>STLD</u>	Total Debt	✓	✓	✓	✓
<u>LBDT</u>	Deferred Income Tax - LT Liability	✓	✓	✓	✓
<u>LITC</u>	Deferred Investment Tax Credit				✓
<u>SBDT</u>	Deferred Income Tax	✓	✓	✓	✓
<u>LMIN</u>	Minority Interest	✓	✓	✓	✓
<u>LRSV</u>	Reserves	✓	✓		✓
<u>LPBL</u>	Pension Benefits - Underfunded	✓	✓	✓	✓
<u>LLTL</u>	Other Long Term Liabilities	✓			✓
<u>LDOL</u>	Discontinued Operations - Liabilities	✓	✓	✓	✓
<u>LOLB</u>	Other Liabilities	✓	✓	✓	✓
<u>SLTL</u>	Other Liabilities, Total	✓	✓	✓	✓
<u>LTLL</u>	Total Liabilities	✓	✓	✓	✓
<u>ZPSK</u>	Redeemable Preferred Stock	✓	✓	✓	✓
<u>ZCPS</u>	Redeemable Convertible Preferred Stock	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>SRPR</u>	Redeemable Preferred Stock, Total	✓	✓	✓	✓
<u>QPRS</u>	Preferred Stock - Non Redeemable	✓	✓	✓	✓
<u>QCPS</u>	Convertible Preferred Stock - Non Rdmbl	✓	✓	✓	✓
<u>QTSP</u>	Treasury Stock - Preferred	✓	✓	✓	✓
<u>QGPD</u>	General Partner	✓	✓	✓	✓
<u>SPRS</u>	Preferred Stock - Non Redeemable, Net	✓	✓	✓	✓
<u>QCMS</u>	Common Stock	✓	✓	✓	✓
<u>QLPD</u>	Limited Partner	✓	✓	✓	✓
<u>SCMS</u>	Common Stock, Total	✓	✓	✓	✓
<u>QPIC</u>	Additional Paid-In Capital	✓	✓	✓	✓
<u>ORED</u>	Retained Earnings (Accumulated Deficit)	✓	✓	✓	✓
<u>QTSC</u>	Treasury Stock - Common	✓	✓	✓	✓
<u>QEDG</u>	ESOP Debt Guarantee	✓	✓	✓	✓
<u>QUGL</u>	Unrealized Gain (Loss)	✓	✓	✓	✓
<u>QCTA</u>	Cumulative Translation Adjustment	✓	✓	✓	✓
<u>QOTE</u>	Other Equity	✓	✓	✓	✓
<u>QAML</u>	Minimum Pension Liability Adjustment	✓	✓	✓	✓
<u>QCOM</u>	Other Comprehensive Income	✓	✓	✓	✓
<u>SOTE</u>	Other Equity, Total	✓	✓	✓	✓
<u>QTLE</u>	Total Equity	✓	✓	✓	✓
<u>QTEL</u>	Total Liabilities & Shareholders' Equity	✓	✓	✓	✓
<u>QCSO1</u>	Shares Outstanding - Common Stock Primary Issue	✓	✓	✓	✓
<u>QCSO2</u>	Shares Outstanding - Common Issue 2	✓	✓	✓	✓
<u>QCSO3</u>	Shares Outstanding - Common Issue 3	✓	✓	✓	✓
<u>QCSO4</u>	Shares Outstanding - Common Issue 4	✓	✓	✓	✓
<u>OTCO</u>	Total Common Shares Outstanding	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>QTSN1</u>	Treasury Shares - Common Stock Primary Issue	✓	✓	✓	✓
<u>QTSN2</u>	Treasury Shares - Common Issue 2	✓	✓	✓	✓
<u>QTSN3</u>	Treasury Shares - Common Issue 3	✓	✓	✓	✓
<u>QTSN4</u>	Treasury Shares - Common Issue 4	✓	✓	✓	✓
<u>QPSO1</u>	Shares Outstanding - Preferred Stock Primary Issue	✓	✓	✓	✓
<u>QPSO2</u>	Shares Outstanding - Preferred Issue 1	✓	✓	✓	✓
<u>QPSO3</u>	Shares Outstanding - Preferred Issue 3	✓	✓	✓	✓
<u>QPSO4</u>	Shares Outstanding - Preferred Issue 4	✓	✓	✓	✓
<u>QPSO5</u>	Shares Outstanding - Preferred Issue 5	✓	✓	✓	✓
<u>QPSO6</u>	Shares Outstanding - Preferred Issue 6	✓	✓	✓	✓
<u>QTPO</u>	Total Preferred Shares Outstanding	✓	✓	✓	✓
<u>QTPN1</u>	Treasury Shares - Preferred Stock Primary Issue	✓	✓	✓	✓
<u>QTPN2</u>	Treasury Shares - Preferred Issue 2	✓	✓	✓	✓
<u>QTPN3</u>	Treasury Shares - Preferred Issue 3	✓	✓	✓	✓
<u>QTPN4</u>	Treasury Shares - Preferred Issue 4	✓	✓	✓	✓
<u>QTPN5</u>	Treasury Shares - Preferred Issue 5	✓	✓	✓	✓
<u>QTPN6</u>	Treasury Shares - Preferred Issue 6	✓	✓	✓	✓
<u>VMIR</u>	Minority Interest - Redeemable	✓	✓	✓	✓
<u>VMNR</u>	Minority Interest - Non-Redeemable	✓	✓	✓	✓
<u>QTLL</u>	Total Equity & Minority Interest	✓	✓	✓	✓
<u>METL</u>	Full-Time Employees	✓	✓	✓	✓
<u>MPTL</u>	Part-Time Employees	✓	✓	✓	✓
<u>MNOS</u>	Number of Common Shareholders	✓	✓	✓	✓
<u>VPPN</u>	Other Property/Plant/Equipment - Net	✓	✓	✓	✓
<u>VINT</u>	Intangibles - Net	✓	✓	✓	✓
<u>VGWI</u>	Goodwill - Net	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VAGA</u>	Accumulated Goodwill Amortization, Supplemental	✓	✓	✓	✓
<u>VATA</u>	Accumulated Intangible Amort, Supplemental	✓	✓	✓	✓
<u>VWOY</u>	Wgt Avg Rem Lease Term (Yrs) - Oper Lease	✓	✓	✓	✓
<u>VWFY</u>	Wgt Avg Rem Lease Term (Yrs) - Fin Lease	✓	✓	✓	✓
<u>WODR</u>	Wgt Avg Disc Rate – Operating Lease	✓	✓	✓	✓
<u>WFDR</u>	Wgt Avg Disc Rate – Finance Lease	✓	✓	✓	✓
<u>VUCN</u>	Right-of-Use Assets - Capital Lease, Net - Supplemental	✓	✓	✓	✓
<u>VUCG</u>	Right-of-Use Assets - Capital Lease, Gross - Supplemental	✓	✓	✓	✓
<u>VUCD</u>	Right-of-Use Assets - Capital Lease, Depreciation - Supplemental	✓	✓	✓	✓
<u>VUON</u>	Right-of-Use Assets - Operating Lease, Net - Supplemental	✓	✓	✓	✓
<u>VUOG</u>	Right-of-Use Assets - Operating Lease, Gross - Supplemental	✓	✓	✓	✓
<u>VUOD</u>	Right-of-Use Assets - Operating Lease, Depreciation - Supplemental	✓	✓	✓	✓
<u>VNMS</u>	Non-Current Marketable Securities, Supplemental	✓		✓	✓
<u>VICA</u>	Insurance Contract Assets - IFRS 17			✓	
<u>VRIA</u>	Reinsurance Contract Assets - IFRS 17			✓	
<u>VRIC</u>	Reinsurance Contract Liab - IFRS 17			✓	
<u>VCAS</u>	Contract Assets - Short-Term	✓			✓
<u>VCAL</u>	Contract Assets - Long-Term	✓			✓
<u>VCLS</u>	Contract Liabilities - Short term	✓			✓
<u>VCLL</u>	Contract Liabilities - Long term	✓			✓
<u>VADC</u>	Deferred Revenue - Current	✓	✓	✓	✓
<u>VADL</u>	Deferred Revenue - Long Term	✓	✓	✓	✓
<u>VFSD</u>	Short Term Debt Financial Sector, Supplemental	✓			✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VFCD</u>	Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental	✓			✓
<u>VFLD</u>	Long Term Debt Financial Sector, Supplemental	✓			✓
<u>VFCL</u>	Capital Lease Obligations Financial Sector, Supplemental	✓			✓
<u>VLCC</u>	Current Portion of Long-Term Capital Leases, Supplemental	✓	✓	✓	✓
<u>VLOC</u>	Current Portion of Long-Term Operating Leases, Supplemental	✓	✓	✓	✓
<u>VLOL</u>	Long-Term Operating Lease Liabilities, Supplemental	✓	✓	✓	✓
<u>VCDV</u>	Current Derivative Liabilities - Hedging, Supplemental	✓	✓	✓	✓
<u>VDSC</u>	Current Derivative Liabilities - Speculative/Trading, Supplemental	✓	✓	✓	✓
<u>VDVL</u>	Non-Current Derivative Liabilities - Hedging, Supplemental	✓	✓	✓	✓
<u>VDSN</u>	Non-Current Derivative Liabilities - Speculative/Trading, Supplemental	✓	✓	✓	✓
<u>VRLR</u>	Leverage Ratio (Basel 3)	✓	✓	✓	✓
<u>VRSF</u>	Net Stable Funding Ratio (Basel 3)	✓	✓	✓	✓
<u>VRLC</u>	Liquidity Coverage Ratio (Basel 3)	✓	✓	✓	✓
<u>VRVC</u>	Capital Adequacy - Core Tier 1 (Value)	✓	✓	✓	✓
<u>VRVH</u>	Capital Adequacy - Hybrid Tier 1 (Value)	✓	✓	✓	✓
<u>VRV1</u>	Capital Adequacy - Tier 1 Capital (Value)	✓	✓	✓	✓
<u>VRV2</u>	Capital Adequacy - Tier 2 Capital (Value)	✓	✓	✓	✓
<u>VRV3</u>	Capital Adequacy - Tier 3 Capital (Value)	✓	✓	✓	✓
<u>VRTT</u>	Capital Adequacy - Total Capital (Value)	✓	✓	✓	✓
<u>VRWC</u>	Total Risk-Weighted Capital	✓	✓	✓	✓
<u>VRC1</u>	Capital Adequacy - Core Tier 1 Capital %	✓	✓	✓	✓
<u>VRTO</u>	Capital Adequacy - Tier 1 Capital %	✓	✓	✓	✓
<u>VRT2</u>	Capital Adequacy - Tier 2 Capital %	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VRT3</u>	Capital Adequacy - Tier 3 Capital %	✓	✓	✓	✓
<u>VRTC</u>	Capital Adequacy - Total Capital %	✓	✓	✓	✓
<u>VRUA</u>	Trading Account	✓	✓	✓	✓
<u>VRUF</u>	Credit Exposure	✓	✓	✓	✓
<u>VRUQ</u>	Non-Performing Loans	✓	✓	✓	✓
<u>VRUZ</u>	Assets under Management	✓	✓	✓	✓
<u>VLS1</u>	Loans - Stage 1 - Gross, Total	✓	✓	✓	✓
<u>VLS2</u>	Loans - Stage 2 - Gross, Total	✓	✓	✓	✓
<u>VLS3</u>	Loans - Stage 3 - Gross, Total	✓	✓	✓	✓
<u>SCUI</u>	Total Current Assets less Inventory	✓			✓
<u>VRCL</u>	Revolving Line of Credit – Outstanding	✓	✓	✓	✓
<u>VTLC</u>	Rvlvng Line of Credit - Principal Amount	✓	✓	✓	✓
<u>VRAC</u>	Rvlvng Line of Credit - Unused Amount	✓	✓	✓	✓
<u>SOCK</u>	Quick Ratio	✓			✓
<u>SCUR</u>	Current Ratio	✓			✓
<u>SNTD</u>	Net Debt Including Preferred Stock & Minority Interest	✓			✓
<u>STBV</u>	Tangible Book Value, Common Equity	✓	✓	✓	✓
<u>STBP</u>	Tangible Book Value per Share, Common Eq	✓	✓	✓	✓
<u>VRTA</u>	Reported Total Assets	✓	✓	✓	✓
<u>VRTL</u>	Reported Total Liabilities	✓	✓	✓	✓
<u>VSEE</u>	Shareholders' Equity Excl. Stock Subscr.	✓	✓	✓	✓
<u>VRSE</u>	Reported Shareholder's Equity	✓	✓	✓	✓
<u>VRNA</u>	Reported Net Assets	✓	✓	✓	✓
<u>VNAT</u>	Reported Net Assets to Total Assets	✓	✓	✓	✓
<u>VROA</u>	Reported Return on Assets	✓	✓	✓	✓
<u>VROE</u>	Reported Return on Equity	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>IMRI</u>	Murabaha Investments			✓	
<u>IMSI</u>	Musharakah Investments		✓	✓	
<u>IMDI</u>	Mudarabah Investments		✓	✓	
<u>ISKI</u>	Sukuk Investments		✓	✓	
<u>IWKI</u>	Wakala Investments		✓	✓	
<u>IOII</u>	Other Islamic Investments		✓	✓	
<u>ISIV</u>	Total Islamic Investments, Supplemental		✓	✓	
<u>IMRL</u>	Murabaha Receivables		✓	✓	
<u>ISTL</u>	Istisna Receivables		✓	✓	
<u>IMSL</u>	Musharakah Financing Receivables		✓	✓	
<u>IMDL</u>	Mudarabah Financing Receivables		✓	✓	
<u>IIJL</u>	Ijarah Financing Receivables		✓	✓	
<u>IWKL</u>	Wakala Receivables		✓	✓	
<u>IOIL</u>	Other Islamic Receivables		✓	✓	
<u>ISFC</u>	Total Islamic Financing Assets, Supplemental		✓	✓	
<u>IMBD</u>	Murabaha Payables		✓	✓	
<u>IIJD</u>	Ijarah Lease Payables		✓	✓	
<u>IISD</u>	Istisna Payables		✓	✓	
<u>IMSD</u>	Musharaka Financing Payables		✓	✓	
<u>IMDD</u>	Mudaraba Financing Payables		✓	✓	
<u>ISKD</u>	Sukuk Financing Payables		✓	✓	
<u>IWKD</u>	Wakala Payables		✓	✓	
<u>IODT</u>	Other Islamic Payables		✓	✓	
<u>IUIA</u>	Unrestricted Investment Accounts		✓		
<u>IODP</u>	Other Islamic Deposits		✓		
<u>ISDD</u>	Total Islamic Debt and Deposits, Supplemental		✓	✓	

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>ISID</u>	Islamic Investments & Deposits	✓			✓
<u>ISRC</u>	Islamic Receivables	✓			✓
<u>ISDT</u>	Islamic Debt	✓			✓
<u>ISBT</u>	Islamic Section, Supplemental	✓			✓
<u>VLD1</u>	Long Term Debt Maturing within 1 Year	✓	✓	✓	✓
<u>SLD1</u>	Long Term Debt Maturing within 1 Year	✓	✓	✓	✓
<u>VLD2</u>	Long Term Debt Maturing in Year 2	✓	✓	✓	✓
<u>SLD2</u>	Long Term Debt Maturing in Year 2	✓	✓	✓	✓
<u>VLD3</u>	Long Term Debt Maturing in Year 3	✓	✓	✓	✓
<u>SLD3</u>	Long Term Debt Maturing in Year 3	✓	✓	✓	✓
<u>VLD4</u>	Long Term Debt Maturing in Year 4	✓	✓	✓	✓
<u>SLD4</u>	Long Term Debt Maturing in Year 4	✓	✓	✓	✓
<u>VLD5</u>	Long Term Debt Maturing in Year 5	✓	✓	✓	✓
<u>SLD5</u>	Long Term Debt Maturing in Year 5	✓	✓	✓	✓
<u>VLD6</u>	Long Term Debt Maturing in Year 6	✓	✓	✓	✓
<u>SLD6</u>	Long Term Debt Maturing in Year 6	✓	✓	✓	✓
<u>VLD7</u>	Long Term Debt Maturing in Year 7	✓	✓	✓	✓
<u>SLD7</u>	Long Term Debt Maturing in Year 7	✓	✓	✓	✓
<u>VLD8</u>	Long Term Debt Maturing in Year 8	✓	✓	✓	✓
<u>SLD8</u>	Long Term Debt Maturing in Year 8	✓	✓	✓	✓
<u>VLD9</u>	Long Term Debt Maturing in Year 9	✓	✓	✓	✓
<u>SLD9</u>	Long Term Debt Maturing in Year 9	✓	✓	✓	✓
<u>VLDA</u>	Long Term Debt Maturing in Year 10	✓	✓	✓	✓
<u>SLD10</u>	Long Term Debt Maturing in Year 10	✓	✓	✓	✓
<u>VLDR</u>	Long Term Debt - Remaining Maturities	✓	✓	✓	✓
<u>SLD23</u>	Long Term Debt Maturing in 2-3 Years	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>SLD45</u>	Long Term Debt Maturing in 4-5 Years	✓	✓	✓	✓
<u>SLD6B</u>	Long Term Debt Matur. in Year 6 & Beyond	✓	✓	✓	✓
<u>VTLD</u>	Total Long Term Debt, Supplemental	✓	✓	✓	✓
<u>VCL1</u>	Capital Lease Payments Due within 1 Year	✓	✓	✓	✓
<u>SCL1</u>	Capital Lease Payments Due in Year 1	✓	✓	✓	✓
<u>VCL2</u>	Capital Lease Payments Due in Year 2	✓	✓	✓	✓
<u>SCL2</u>	Capital Lease Payments Due in Year 2	✓	✓	✓	✓
<u>VCL3</u>	Capital Lease Payments Due in Year 3	✓	✓	✓	✓
<u>SCL3</u>	Capital Lease Payments Due in Year 3	✓	✓	✓	✓
<u>VCL4</u>	Capital Lease Payments Due in Year 4	✓	✓	✓	✓
<u>SCL4</u>	Capital Lease Payments Due in Year 4	✓	✓	✓	✓
<u>VCL5</u>	Capital Lease Payments Due in Year 5	✓	✓	✓	✓
<u>SCL5</u>	Capital Lease Payments Due in Year 5	✓	✓	✓	✓
<u>VCL6</u>	Capital Lease Payments Due in Year 6	✓	✓	✓	✓
<u>SCL6</u>	Capital Lease Payments Due in Year 6	✓	✓	✓	✓
<u>VCL7</u>	Capital Lease Payments Due in Year 7	✓	✓	✓	✓
<u>SCL7</u>	Capital Lease Payments Due in Year 7	✓	✓	✓	✓
<u>VCL8</u>	Capital Lease Payments Due in Year 8	✓	✓	✓	✓
<u>SCL8</u>	Capital Lease Payments Due in Year 8	✓	✓	✓	✓
<u>VCL9</u>	Capital Lease Payments Due in Year 9	✓	✓	✓	✓
<u>SCL9</u>	Capital Lease Payments Due in Year 9	✓	✓	✓	✓
<u>VCLA</u>	Capital Lease Payments Due in Year 10	✓	✓	✓	✓
<u>SCL10</u>	Capital Lease Payments Due in Year 10	✓	✓	✓	✓
<u>VCLR</u>	Capital Leases - Remaining Maturities	✓	✓	✓	✓
<u>SCL23</u>	Capital Lease Payments Due in 2-3 Years	✓	✓	✓	✓
<u>SCL45</u>	Capital Lease Payments Due in 4-5 Years	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>SCL6B</u>	Cap. Lease Pymts. Due in Year 6 & Beyond	✓	✓	✓	✓
<u>VINC</u>	Interest Costs	✓	✓	✓	✓
<u>VEXC</u>	Executory Costs	✓	✓	✓	✓
<u>VTCL</u>	Total Capital Leases, Supplemental	✓	✓	✓	✓
<u>VOL1</u>	Operating Lease Pymts. Due within 1 Year	✓	✓	✓	✓
<u>SOL1</u>	Operating Lease Payments Due in Year 1	✓	✓	✓	✓
<u>VOL2</u>	Operating Lease Payments Due in Year 2	✓	✓	✓	✓
<u>SOL2</u>	Operating Lease Payments Due in Year 2	✓	✓	✓	✓
<u>VOL3</u>	Operating Lease Payments Due in Year 3	✓	✓	✓	✓
<u>SOL3</u>	Operating Lease Payments Due in Year 3	✓	✓	✓	✓
<u>VOL4</u>	Operating Lease Payments Due in Year 4	✓	✓	✓	✓
<u>SOL4</u>	Operating Lease Payments Due in Year 4	✓	✓	✓	✓
<u>VOL5</u>	Operating Lease Payments Due in Year 5	✓	✓	✓	✓
<u>SOL5</u>	Operating Lease Payments Due in Year 5	✓	✓	✓	✓
<u>VOL6</u>	Operating Lease Payments Due in Year 6	✓	✓	✓	✓
<u>SOL6</u>	Operating Lease Payments Due in Year 6	✓	✓	✓	✓
<u>VOL7</u>	Operating Lease Payments Due in Year 7	✓	✓	✓	✓
<u>SOL7</u>	Operating Lease Payments Due in Year 7	✓	✓	✓	✓
<u>VOL8</u>	Operating Lease Payments Due in Year 8	✓	✓	✓	✓
<u>SOL8</u>	Operating Lease Payments Due in Year 8	✓	✓	✓	✓
<u>VOL9</u>	Operating Lease Payments Due in Year 9	✓	✓	✓	✓
<u>SOL9</u>	Operating Lease Payments Due in Year 9	✓	✓	✓	✓
<u>VOLA</u>	Operating Lease Payments Due in Year 10	✓	✓	✓	✓
<u>SOL10</u>	Operating Lease Payments Due in Year 10	✓	✓	✓	✓
<u>VOLR</u>	Operating Leases - Remaining Payments	✓	✓	✓	✓
<u>SOL23</u>	Operating Lease Pymts. Due in 2-3 Years	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>SOL45</u>	Operating Lease Pymts. Due in 4-5 Years	✓	✓	✓	✓
<u>SOL6B</u>	Oper. Lse. Pymts. Due in Year 6 & Beyond	✓	✓	✓	✓
<u>VOLI/SOLI</u>	Operating Leases - Interest Cost	✓	✓	✓	✓
<u>VTOL</u>	Total Operating Leases, Supplemental	✓	✓	✓	✓
<u>VAPD</u>	Pension Obligation - Domestic	✓	✓	✓	✓
<u>VAPF</u>	Pension Obligation - Foreign	✓	✓	✓	✓
<u>VAPR</u>	Post-Retirement Obligation	✓	✓	✓	✓
<u>VPAD</u>	Plan Assets - Domestic	✓	✓	✓	✓
<u>VPAF</u>	Plan Assets - Foreign	✓	✓	✓	✓
<u>VPAP</u>	Plan Assets - Post-Retirement	✓	✓	✓	✓
<u>VPPD</u>	Funded Status - Domestic	✓	✓	✓	✓
<u>VPPF</u>	Funded Status - Foreign	✓	✓	✓	✓
<u>VPPP</u>	Funded Status - Post-Retirement	✓	✓	✓	✓
<u>VPUF</u>	Unfunded Plan Obligations	✓	✓	✓	✓
<u>STPO</u>	Total Plan Obligations	✓	✓	✓	✓
<u>STPA</u>	Total Plan Assets	✓	✓	✓	✓
<u>VPQD</u>	Accumulated Obligation - Domestic	✓	✓	✓	✓
<u>VPQF</u>	Accumulated Obligation - Foreign	✓	✓	✓	✓
<u>VPQR</u>	Accumulated Obligation - Post-Retirement	✓	✓	✓	✓
<u>VFSS</u>	Total Funded Status	✓	✓	✓	✓
<u>VDRD</u>	Discount Rate - Domestic	✓	✓	✓	✓
<u>VDRF</u>	Discount Rate - Foreign	✓	✓	✓	✓
<u>VDRP</u>	Discount Rate - Post-Retirement	✓	✓	✓	✓
<u>VERD</u>	Expected Rate of Return - Domestic	✓	✓	✓	✓
<u>VERF</u>	Expected Rate of Return - Foreign	✓	✓	✓	✓
<u>VERR</u>	Expected Rate of Return - Post-Retir.	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VRCD</u>	Compensation Rate - Domestic	✓	✓	✓	✓
<u>VRCF</u>	Compensation Rate - Foreign	✓	✓	✓	✓
<u>VRCP</u>	Compensation Rate - Post-Retirement	✓	✓	✓	✓
<u>VRPD</u>	Pension Payment Rate - Domestic	✓	✓	✓	✓
<u>VRPF</u>	Pension Payment Rate - Foreign	✓	✓	✓	✓
<u>VASP</u>	Period End Assumptions	✓	✓	✓	✓
<u>VABD</u>	Prepaid Benefits - Domestic	✓	✓	✓	✓
<u>VABF</u>	Prepaid Benefits - Foreign	✓	✓	✓	✓
<u>VABP</u>	Prepaid Benefits - Post-Retirement	✓	✓	✓	✓
<u>VAID</u>	Intangible Assets - Domestic	✓	✓	✓	✓
<u>VAIF</u>	Intangible Assets - Foreign	✓	✓	✓	✓
<u>VAIP</u>	Intangible Assets - Post-Retirement	✓	✓	✓	✓
<u>VALD</u>	Accrued Liabilities - Domestic	✓	✓	✓	✓
<u>VALF</u>	Accrued Liabilities - Foreign	✓	✓	✓	✓
<u>VALP</u>	Accrued Liabilities - Post-Retirement	✓	✓	✓	✓
<u>VAOD</u>	Other Assets, Net - Domestic	✓	✓	✓	✓
<u>VAOF</u>	Other Assets, Net - Foreign	✓	✓	✓	✓
<u>VAOP</u>	Other Assets, Net - Post-Retirement	✓	✓	✓	✓
<u>VARD</u>	Net Domestic Pension Assets	✓	✓	✓	✓
<u>VARF</u>	Net Foreign Pension Assets	✓	✓	✓	✓
<u>VARP</u>	Net Post-Retirement Assets	✓	✓	✓	✓
<u>VARS</u>	Net Assets Recognized on Balance Sheet	✓	✓	✓	✓
<u>VADE</u>	Equity % - Domestic	✓	✓	✓	✓
<u>VAFE</u>	Equity % - Foreign	✓	✓	✓	✓
<u>VARE</u>	Equity % - Post-Retirement	✓	✓	✓	✓
<u>VDSD</u>	Debt Securities % - Domestic	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VDSF</u>	Debt Securities % - Foreign	✓	✓	✓	✓
<u>VDSP</u>	Debt Securities % - Post-Retirement	✓	✓	✓	✓
<u>VRED</u>	Real Estate % - Domestic	✓	✓	✓	✓
<u>VREF</u>	Real Estate % - Foreign	✓	✓	✓	✓
<u>VREP</u>	Real Estate % - Post-Retirement	✓	✓	✓	✓
<u>VVPD</u>	Private Investments % - Domestic	✓	✓	✓	✓
<u>VVPF</u>	Private Investments % - Foreign	✓	✓	✓	✓
<u>VVPR</u>	Private Investments % - Post-Retirement	✓	✓	✓	✓
<u>VXID</u>	Other Investments % - Domestic	✓	✓	✓	✓
<u>VXIF</u>	Other Investments % - Foreign	✓	✓	✓	✓
<u>VXIP</u>	Other Investments % - Post-Retirement	✓	✓	✓	✓
<u>VASA</u>	Asset Allocation	✓	✓	✓	✓
<u>MAIB</u>	Airlines	✓	✓	✓	✓
<u>MBRO</u>	Size of Fleet	✓	✓	✓	✓
<u>MHFB</u>	Healthcare Facilities	✓	✓	✓	✓
<u>MHQJ</u>	Number of Hospitals	✓	✓	✓	✓
<u>MHZJ</u>	Number of Licensed Beds	✓	✓	✓	✓
<u>MHGB</u>	Hotels/Gaming	✓	✓	✓	✓
<u>MHAQ</u>	Number of Properties	✓	✓	✓	✓
<u>MHAZ</u>	Number of Rooms	✓	✓	✓	✓
<u>MINB</u>	Insurance	✓	✓	✓	✓
<u>MIEV</u>	Embedded Value	✓	✓	✓	✓
<u>MMCB</u>	Managed Care	✓	✓	✓	✓
<u>MMJE</u>	Unprocessed Claims Inventories, Number	✓	✓	✓	✓
<u>MMJG</u>	Unprocessed Claims Inventories, Value	✓	✓	✓	✓
<u>MMJK</u>	Unprocessed Claims Inventories, Days	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>MMJO</u>	Days in Claims Payable (DCP)	✓	✓	✓	✓
<u>MMJQ</u>	Days in Claims Payable excl. Capitation	✓	✓	✓	✓
<u>MMJZ</u>	Receipt Cycle Time (Days)	✓	✓	✓	✓
<u>MMKE</u>	Receipt Cycle Time (Months)	✓	✓	✓	✓
<u>MMKG</u>	Claims Reserves	✓	✓	✓	✓
<u>MMKO</u>	Membership under Capitation -%	✓	✓	✓	✓
<u>MMKP</u>	Membership under Capitation, Total -%	✓	✓	✓	✓
<u>MMKQ</u>	Covered Lives	✓	✓	✓	✓
<u>MMKZ</u>	Enrollment or Membership	✓	✓	✓	✓
<u>MMRT</u>	Mining, Reserves	✓	✓	✓	✓
<u>MSFF</u>	Copper, Reserves (Metric Tons)	✓	✓	✓	✓
<u>MSFE</u>	Copper, Reserves (Long Tons)	✓	✓	✓	✓
<u>MSFK</u>	Copper, Reserves (US Tons)	✓	✓	✓	✓
<u>SSFF</u>	Copper, Reserves (Metric Tons)	✓	✓	✓	✓
<u>MSFO</u>	Diamonds, Reserves (Carats)	✓	✓	✓	✓
<u>MSHE</u>	Gold, Reserves (Troy Ounces)	✓	✓	✓	✓
<u>MSFQ</u>	Gold, Reserves (Grams)	✓	✓	✓	✓
<u>MSFZ</u>	Gold, Reserves (Ounces)	✓	✓	✓	✓
<u>SSHE</u>	Gold, Reserves (Troy Ounces)	✓	✓	✓	✓
<u>MSHK</u>	Iron Ore, Reserves (Metric Tons)	✓	✓	✓	✓
<u>MSHF</u>	Iron Ore, Reserves (Long Tons)	✓	✓	✓	✓
<u>MSHO</u>	Iron Ore, Reserves (US Tons)	✓	✓	✓	✓
<u>SSHK</u>	Iron Ore, Reserves (Metric Tons)	✓	✓	✓	✓
<u>MSLN</u>	Platinum, Reserves (Troy Ounces)	✓	✓	✓	✓
<u>MSLF</u>	Platinum, Reserves (Grams)	✓	✓	✓	✓
<u>MSLK</u>	Platinum, Reserves (Ounces)	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SSLN	Platinum, Reserves (Troy Ounces)	✓	✓	✓	✓
MSNE	Silver, Reserves (Troy Ounces)	✓	✓	✓	✓
MSLQ	Silver, Reserves (Grams)	✓	✓	✓	✓
MSLZ	Silver, Reserves (Ounces)	✓	✓	✓	✓
SSNE	Silver, Reserves (Troy Ounces)	✓	✓	✓	✓
MSNZ	Titanium Slag, Reserves (Metric Tons)	✓	✓	✓	✓
MSNQ	Titanium Slag, Reserves (Long Tons)	✓	✓	✓	✓
MSPE	Titanium Slag, Reserves (US Tons)	✓	✓	✓	✓
SSNZ	Titanium Slag, Reserves (Metric Tons)	✓	✓	✓	✓
MSPK	Zinc, Reserves (Metric Tons)	✓	✓	✓	✓
MSPF	Zinc, Reserves (Long Tons)	✓	✓	✓	✓
MSPN	Zinc, Reserves (US Tons)	✓	✓	✓	✓
SSPK	Zinc, Reserves (Metric Tons)	✓	✓	✓	✓
MMTB	Mining, Other	✓	✓	✓	✓
MDAK	Developed Square Kilometers - Mining	✓	✓	✓	✓
MDAC	Developed Acreage - Mining	✓	✓	✓	✓
SDAK	Developed Square Kilometers - Mining	✓	✓	✓	✓
MNMK	Undeveloped Square Kilometers - Mining	✓	✓	✓	✓
MNMI	Undeveloped Acreage - Mining	✓	✓	✓	✓
SNMK	Undeveloped Square Kilometers - Mining	✓	✓	✓	✓
MRML	Number of Mines	✓	✓	✓	✓
MUAC	Remaining Mine Life -Years	✓	✓	✓	✓
MOGB	Oil and Gas	✓	✓	✓	✓
MOIF	Developed Square Kilometers - Oil & Gas	✓	✓	✓	✓
MOIE	Developed Acreage - Oil & Gas	✓	✓	✓	✓
SOIF	Developed Square Kilometers - Oil & Gas	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>MOII</u>	Undeveloped Square Kilometers -Oil & Gas	✓	✓	✓	✓
<u>MOIG</u>	Undeveloped Acreage - Oil & Gas	✓	✓	✓	✓
<u>SOII</u>	Undeveloped Square Kilometers -Oil & Gas	✓	✓	✓	✓
<u>MOIK</u>	Number of Rigs	✓	✓	✓	✓
<u>MOIO</u>	Number of Wells, New	✓	✓	✓	✓
<u>MOIQ</u>	Number of Wells, Total	✓	✓	✓	✓
<u>MOIZ</u>	Oil and NGL Reserves, Proved (Barrels)	✓	✓	✓	✓
<u>MOKG</u>	Natural Gas Reserves, Proved (Cu.Mts.)	✓	✓	✓	✓
<u>MOKE</u>	Natural Gas Reserves, Proved (Cu. Ft.)	✓	✓	✓	✓
<u>SOKG</u>	Natural Gas Reserves, Proved (Cu.Mts.)	✓	✓	✓	✓
<u>MOLB</u>	Oil and NGL Reserves, Probable (Barrels)	✓	✓	✓	✓
<u>MOLK</u>	Natural Gas Reserves, Probable (Cu.Mts.)	✓	✓	✓	✓
<u>MOLF</u>	Natural Gas Reserves, Probable (Cu. Ft.)	✓	✓	✓	✓
<u>SOLK</u>	Natural Gas Reserves, Probable (Cu. Mts.)	✓	✓	✓	✓
<u>MOMB</u>	Oil and NGL Reserves, Possible (Barrels)	✓	✓	✓	✓
<u>MOMK</u>	Natural Gas Reserves, Possible (Cu.Mts.)	✓	✓	✓	✓
<u>MOMF</u>	Natural Gas Reserves, Possible (Cu. Ft.)	✓	✓	✓	✓
<u>SOMK</u>	Natural Gas Reserves, Possible (Cu.Mts.)	✓	✓	✓	✓
<u>MPBT</u>	Pharmaceuticals/Biotech	✓	✓	✓	✓
<u>MNPA</u>	Number of Patents	✓	✓	✓	✓
<u>MPAR</u>	Number of Patent References (Other)	✓	✓	✓	✓
<u>MPP1</u>	Number of Products in Phase I	✓	✓	✓	✓
<u>MPP2</u>	Number of Products in Phase II	✓	✓	✓	✓
<u>MPP3</u>	Number of Products in Phase III	✓	✓	✓	✓
<u>MPRE</u>	Number of Products in Pre-Registration	✓	✓	✓	✓
<u>MPPL</u>	Number of Products Launched	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MREB	REITs/Real Estate	✓	✓	✓	✓
MRGK	Number of Operating Partnership Units	✓	✓	✓	✓
MRGN	Net Asset Value (NAV - REIT)	✓	✓	✓	✓
MRGQ	Gross Net Asset Value (GNAV - REIT)	✓	✓	✓	✓
MRGZ	Triple Net Asset Value (NNNAV - REIT)	✓	✓	✓	✓
MRLE	Number of Units or Properties	✓	✓	✓	✓
MRLF	Total Square Meters Avail. for Lease	✓	✓	✓	✓
MRLK	Total Square Feet Avail. for Lease	✓	✓	✓	✓
SRLF	Total Square Meters Avail. for Lease	✓	✓	✓	✓
MRLT	Average Square Meters Leased	✓	✓	✓	✓
MRLU	Average Square Meters Leased, Total	✓	✓	✓	✓
MRLQ	Average Square Feet Leased	✓	✓	✓	✓
MRLR	Average Square Feet Leased, Total	✓	✓	✓	✓
SRLT	Average Square Meters Leased	✓	✓	✓	✓
MRLN	Occupancy Rate of Space Leased -%	✓	✓	✓	✓
MRLO	Occupancy Rate of Space Leased, Total -%	✓	✓	✓	✓
MRSB	Restaurants	✓	✓	✓	✓
MRXE	Number of Restaurants Opened	✓	✓	✓	✓
MRXG	Number of Restaurants Closed	✓	✓	✓	✓
MRXZ	Number of Restaurants, End of Period	✓	✓	✓	✓
MRXJ	Number of Stores per Region	✓	✓	✓	✓
MRXM	Number of Company Owned Restaurants	✓	✓	✓	✓
MRXV	Number of Franchised Restaurants	✓	✓	✓	✓
MRTB	Retail	✓	✓	✓	✓
MTBQ	Selling Space, Square Meters (Gross)	✓	✓	✓	✓
MTBO	Selling Space, Square Feet (Gross)	✓	✓	✓	✓

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
STBQ	Selling Space, Square Meters (Gross)	✓	✓	✓	✓
MTDE	Selling Space, Square Meters (Net)	✓	✓	✓	✓
MTBZ	Selling Space, Square Feet (Net)	✓	✓	✓	✓
STBZ	Selling Space, Square Meters (Net)	✓	✓	✓	✓
MTDK	Average Store Size (Square Meters)	✓	✓	✓	✓
MTDL	Average Store Size (Sq. Meters), Total	✓	✓	✓	✓
MTDG	Average Store Size (Square Feet)	✓	✓	✓	✓
MTDH	Average Store Size (Square Feet), Total	✓	✓	✓	✓
STDK	Average Store Size (Square Meters)	✓	✓	✓	✓
MTHK	Number of Stores Opened	✓	✓	✓	✓
MTHO	Number of Stores Closed	✓	✓	✓	✓
MTHQ	Number of Stores, End of Period	✓	✓	✓	✓
MSET	Semiconductors/Semiconductor Equipment	✓	✓	✓	✓
MTJE	Value of Bookings	✓	✓	✓	✓
MTJG	Value of Backlog	✓	✓	✓	✓
MTJK	Book to Bill Ratio	✓	✓	✓	✓
MTJL	Book to Bill Ratio, Total	✓	✓	✓	✓

Cash Flow Statement

Cash Flow Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
ONET	Net Income/Starting Line	✓	✓	✓	✓
SDEP	Depreciation	✓	✓	✓	✓
ODPL	Depletion				✓
SDED	Depreciation/Depletion	✓	✓	✓	✓

Cash Flow Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>OAMI</u>	Amortization of Intangibles	✓	✓	✓	✓
<u>OAMA</u>	Amortization of Acquisition Costs	✓	✓	✓	✓
<u>ODPA</u>	Amort. of Deferred Policy Acq. Costs			✓	
<u>SAMT</u>	Amortization	✓	✓	✓	✓
<u>OBDT</u>	Deferred Taxes	✓	✓	✓	✓
<u>OACG</u>	Accounting Change	✓	✓	✓	✓
<u>OIDO</u>	Discontinued Operations	✓	✓	✓	✓
<u>OTRA</u>	Extraordinary Item	✓	✓	✓	✓
<u>QUIE</u>	Unusual Items	✓	✓	✓	✓
<u>OPRD</u>	Purchased R&D	✓			✓
<u>OEIA</u>	Equity in Net Earnings (Loss)	✓	✓	✓	✓
<u>ONCI</u>	Other Non-Cash Items	✓	✓	✓	✓
<u>SNCI</u>	Non-Cash Items	✓	✓	✓	✓
<u>OCRC</u>	Cash Receipts	✓	✓	✓	✓
<u>OCPD</u>	Cash Payments	✓	✓	✓	✓
<u>SCTP</u>	Cash Taxes Paid	✓	✓	✓	✓
<u>SCIP</u>	Cash Interest Paid	✓	✓	✓	✓
<u>OLLP</u>	Loan Loss Provision		✓		
<u>OACR</u>	Accounts Receivable	✓		✓	✓
<u>OITL</u>	Inventories	✓			✓
<u>OPPY</u>	Prepaid Expenses	✓		✓	✓
<u>OOAS</u>	Other Assets	✓	✓	✓	✓
<u>OAPB</u>	Accounts Payable	✓		✓	✓
<u>OAEX</u>	Accrued Expenses	✓		✓	✓
<u>OPBA</u>	Payable/Accrued	✓	✓	✓	✓
<u>OTXP</u>	Taxes Payable	✓	✓	✓	✓

Cash Flow Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>OOLB</u>	Other Liabilities	✓	✓	✓	✓
<u>OOAL</u>	Other Assets & Liabilities, Net	✓	✓	✓	✓
<u>OOCF</u>	Other Operating Cash Flow	✓	✓	✓	✓
<u>OINV</u>	Investment Securities, Gains/Losses		✓	✓	
<u>OLOA</u>	Loans, Gains/Losses		✓		
<u>OLOR</u>	Loans Origination - Operating		✓		
<u>OSOL</u>	Sale of Loans		✓		
<u>OORE</u>	Other Real Estate Owned		✓		
<u>OLOS</u>	Loss Adjustment			✓	
<u>OBEN</u>	Policy Benefits/Liabilities			✓	
<u>OPAC</u>	Deferred Policy Acquisition Costs			✓	
<u>OREF</u>	Policy Refunds			✓	
<u>ORER</u>	Reinsurance Receivable			✓	
<u>OREP</u>	Reinsurance Payable			✓	
<u>OINR</u>	Insurance Reserves			✓	
<u>OUPR</u>	Unearned Premiums			✓	
<u>SOCF</u>	Changes in Working Capital	✓	✓	✓	✓
<u>OTLO</u>	Cash from Operating Activities	✓	✓	✓	✓
<u>ICEX</u>	Purchase of Fixed Assets	✓	✓	✓	✓
<u>IIAQ</u>	Purchase/Acquisition of Intangibles	✓	✓	✓	✓
<u>ISDC</u>	Software Development Costs	✓			✓
<u>SCEX</u>	Capital Expenditures	✓	✓	✓	✓
<u>IBAQ</u>	Acquisition of Business	✓	✓	✓	✓
<u>ISOB</u>	Sale of Business	✓	✓	✓	✓
<u>ISFA</u>	Sale of Fixed Assets	✓	✓	✓	✓
<u>IINS</u>	Sale/Maturity of Investment	✓	✓	✓	✓

Cash Flow Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>IIVN</u>	Investment, Net	✓	✓	✓	✓
<u>IINP</u>	Purchase of Investments	✓	✓	✓	✓
<u>ISPP</u>	Principal Payments from Securities		✓		
<u>ISOI</u>	Sale of Intangible Assets	✓	✓	✓	✓
<u>IIAN</u>	Intangible, Net	✓	✓	✓	✓
<u>ILOA</u>	Loans		✓		
<u>ILOR</u>	Loans Origination - Investing		✓		
<u>IFRE</u>	Foreclosed Real Estate		✓		
<u>IPOL</u>	Policy Loans			✓	
<u>IICF</u>	Other Investing Cash Flow	✓	✓	✓	✓
<u>SICF</u>	Other Investing Cash Flow Items, Total	✓	✓	✓	✓
<u>ITLI</u>	Cash from Investing Activities	✓	✓	✓	✓
<u>FDPT</u>	Deposits		✓		
<u>FFLB</u>	FHLB Borrowings		✓		
<u>FFFS</u>	Federal Funds/REPOS		✓		
<u>FFCF</u>	Other Financing Cash Flow	✓	✓	✓	✓
<u>SFCF</u>	Financing Cash Flow Items	✓	✓	✓	✓
<u>FDPC</u>	Cash Dividends Paid - Common	✓	✓	✓	✓
<u>FDPP</u>	Cash Dividends Paid - Preferred	✓	✓	✓	✓
<u>FCDP</u>	Total Cash Dividends Paid	✓	✓	✓	✓
<u>FSIC</u>	Sale/Issuance of Common	✓	✓	✓	✓
<u>FRRC</u>	Repurchase/Retirement of Common	✓	✓	✓	✓
<u>FCSN</u>	Common Stock, Net	✓	✓	✓	✓
<u>FSIP</u>	Sale/Issuance of Preferred	✓	✓	✓	✓
<u>FRRP</u>	Repurchase/Retirement of Preferred	✓	✓	✓	✓
<u>FPSN</u>	Preferred Stock, Net	✓	✓	✓	✓

Cash Flow Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>FSCP</u>	Sale/Issuance of Common/Preferred	✓	✓	✓	✓
<u>FRCP</u>	Repurch./Retirement of Common/Preferred	✓	✓	✓	✓
<u>FOPX</u>	Options Exercised	✓	✓	✓	✓
<u>FWCV</u>	Warrants Converted	✓	✓	✓	✓
<u>FTST</u>	Treasury Stock	✓	✓	✓	✓
<u>FPSS</u>	Issuance (Retirement) of Stock, Net	✓	✓	✓	✓
<u>FSDI</u>	Short Term Debt Issued	✓	✓	✓	✓
<u>FSDR</u>	Short Term Debt Reduction	✓	✓	✓	✓
<u>FSDN</u>	Short Term Debt, Net	✓	✓	✓	✓
<u>FLDI</u>	Long Term Debt Issued	✓	✓	✓	✓
<u>FLDR</u>	Long Term Debt Reduction	✓	✓	✓	✓
<u>FLDN</u>	Long Term Debt, Net	✓	✓	✓	✓
<u>FTDI</u>	Total Debt Issued	✓	✓	✓	✓
<u>FTDR</u>	Total Debt Reduction	✓	✓	✓	✓
<u>FPRD</u>	Issuance (Retirement) of Debt, Net	✓	✓	✓	✓
<u>FTLF</u>	Cash from Financing Activities	✓	✓	✓	✓
<u>SFEE</u>	Foreign Exchange Effects	✓	✓	✓	✓
<u>SNCC</u>	Net Change in Cash	✓	✓	✓	✓
<u>SNCB</u>	Net Cash - Beginning Balance	✓	✓	✓	✓
<u>SNCE</u>	Net Cash - Ending Balance	✓	✓	✓	✓
<u>SDEP</u>	Depreciation, Supplemental	✓	✓	✓	✓
<u>SCIP</u>	Cash Interest Paid, Supplemental	✓	✓	✓	✓
<u>SCTP</u>	Cash Taxes Paid, Supplemental	✓	✓	✓	✓
<u>VLLI</u>	Lease liability Issued, Supplemental	✓	✓	✓	✓
<u>VLLR</u>	Lease liability Reduced, Supplemental	✓	✓	✓	✓
<u>VLLN</u>	Lease liability Net, Supplemental	✓	✓	✓	✓

Cash Flow Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>VSPY</u>	Share Based Payments, Supplemental	✓	✓	✓	✓
<u>SCWC</u>	Net Changes in Working Capital	✓	✓	✓	✓
<u>VTLO</u>	Reported Cash from Operating Activities	✓	✓	✓	✓
<u>VTLI</u>	Reported Cash from Investing Activities	✓	✓	✓	✓
<u>VTLF</u>	Reported Cash from Financing Activities	✓	✓	✓	✓

Business and Geographic Segments

Business and Geographic Segments					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>REXR</u>	External Revenue	✓		✓	✓
<u>RINR</u>	Intersegment Revenue	✓		✓	✓
<u>RIIB</u>	Interest Income, Bank		✓		
<u>RPRE</u>	Premiums Earned			✓	
<u>RNII</u>	Net Investment Income			✓	
<u>RRGL</u>	Realized & Unrealized Gains (Losses)			✓	
<u>RORE</u>	Other Revenue	✓			
<u>RTLR</u>	Total Revenue	✓		✓	✓
<u>ECOR</u>	Cost of Revenue	✓			✓
<u>GRP</u>	Gross Profit	✓		✓	✓
<u>GROSM</u>	Gross Margin (%)	✓		✓	✓
<u>EIEB</u>	Interest Expense, Bank		✓		
<u>ELLP</u>	Loan Loss Provision		✓		
<u>ENII</u>	Net Interest Income, Bank		✓		
<u>ERAD</u>	Research & Development	✓			✓
<u>ELBA</u>	Losses, Benefits and Adjustments			✓	

Business and Geographic Segments					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>EPAC</u>	Amortization of Policy Acquisition Costs			✓	
<u>EUIE</u>	Unusual Income/Expense	✓		✓	✓
<u>EBITDA</u>	Earnings Before Interest, Tax, Depr. & Amort. (EBITDA)	✓		✓	✓
<u>EBDAM</u>	EBITDA Margin (%)	✓		✓	✓
<u>EDEP</u>	Depreciation/Amortization	✓		✓	✓
<u>ETOE</u>	Total Operating Expenses	✓		✓	✓
<u>OPIL</u>	Operating Income/Loss	✓		✓	✓
<u>OPERM</u>	Operating Margin (%)	✓		✓	✓
<u>EBIT</u>	Earnings Before Interest and Taxes (EBIT)	✓		✓	✓
<u>EBITM</u>	EBIT Margin (%)	✓		✓	✓
<u>NIIN</u>	Interest/Investment Income	✓		✓	✓
<u>EIEX</u>	Interest Expense	✓		✓	✓
<u>NINN</u>	Interest Income (Expense), Net	✓		✓	✓
<u>NTNE</u>	Non-Interest Expense, Bank		✓		
<u>NTNI</u>	Non-Interest Income, Bank		✓		
<u>EIBT</u>	Income Before Tax	✓	✓	✓	✓
<u>PRTXM</u>	Pre-Tax Margin (%)	✓	✓	✓	✓
<u>TTAX</u>	Income Tax	✓	✓	✓	✓
<u>TIAT</u>	Income After Tax	✓	✓	✓	✓
<u>NTPRM</u>	Net Profit Margin (%)	✓	✓	✓	✓
<u>CEIA</u>	Equity In Affiliates	✓	✓	✓	✓
<u>XIDO</u>	Discontinued Operations	✓	✓	✓	✓
<u>XTRA</u>	Extraordinary Items	✓	✓	✓	✓
<u>XACG</u>	Accounting Change	✓	✓	✓	✓
<u>HFFO</u>	Funds From Operations (REIT)	✓			
<u>ATGL</u>	Total Gross Loans, Bank		✓		

Business and Geographic Segments					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>ANTL</u>	Net Loans, Bank		✓		
<u>AEQI</u>	Long Term Investments	✓	✓	✓	✓
<u>ADPA</u>	Deferred Policy Acquisition Costs			✓	
<u>SLTA</u>	Long Term Assets	✓	✓	✓	✓
<u>ATOT</u>	Total Assets	✓	✓	✓	✓
<u>OPROA</u>	Operating Return on Assets (%)	✓	✓	✓	✓
<u>LPLR</u>	Policy Liabilities			✓	
<u>LDBT</u>	Deposit Liabilities		✓		
<u>LTLL</u>	Total Liabilities	✓	✓	✓	✓
<u>METL</u>	Number of Employees	✓	✓	✓	✓
<u>ICEX</u>	Capital Expenditures	✓	✓	✓	✓

Major Customers

Major Customers				
	COA type applicable to			
Description	Industry	Bank	Insurance	Utility
<u>Customer Order Number</u>	✓	✓	✓	✓
<u>Customer Details - Name</u>	✓	✓	✓	✓
<u>Customer Details - Revenue</u>	✓	✓	✓	✓
<u>Customer Details - Percent</u>	✓	✓	✓	✓
Total Revenue	✓	✓	✓	✓

List of Codes in Alphabetical Order

(Gain) Loss on Sale of Assets, Supplemental	318	Accumulated Depletion	658
Acceptances Outstanding	684	Accumulated Depreciation, Total	648
Accounting Change	288	Accumulated Goodwill Amortization	742
Accounting Change - CF	922	Accumulated Goodwill Amortization	651
Accounting Change (Segments)	1003	Accumulated Intangible Amortization	743
Accounts Payable	675	Accumulated Intangible Amortization	653
Accounts Payable - CF	933	Acquisition of Business - CF	950
Accounts Receivable – Trade, Gross	613	Actuarial Gains & Losses - Domestic	400
Accounts Receivable – Trade, Net	615	Actuarial Gains & Losses - Foreign	404
Accounts Receivables - CF	930	Actuarial Gains & Losses- Post-Retirement	408
Accrued Expenses	676	Additional Paid-In Capital	721
Accrued Expenses - CF	934	Adjusted FFO (AFFO)	581
Accrued Investment Income	669	Adjusted FFO per Share (Basic)	582
Accrued Liabilities - Domestic	832	Adjusted FFO per Share (Diluted)	582
Accrued Liabilities - Foreign	832	Advertising Expense	207
Accrued Liabilities - Post-Retirement	833	Advertising Expense, Supplemental	355
Accum, Obligation - Foreign	824	Aircraft Stage, Avg. Length (KM)	433, 434
Accum. Obligation - Domestic	823	Aircraft Stage, Avg. Length (KM), Total	433
Accum. Obligation – Post-Retirement	824	Aircraft Stage, Avg. Length (MI), Total	432

Aircraft Stage, Avg. Length (Miles)	432	Average Length of Stay (Days), Total	473
Aircraft Utilization (Hours per Day)	454	Average Number of Licensed Beds	468
Aircraft Utilization (Hours per Day), Total	455	Average Number of Operating Aircraft	455
Airlines (OM, BS)	844	Average Passenger Fare	435
Airlines (Operating Metrics, Income Statement)	420	Average Passenger Fare, Total	435
All Other Fees Paid to Auditor, Supplemental	363	Average Rent per Square Foot	587
Allow. for Funds Used During Const.	253	Average Rent per Square Foot, Total	588
Amortization - CF	921	Average Rent per Square Meter	586, 588
Amortization of Acquisition Costs (Goodwill) - CF	920	Average Rent per Square Meter, Total	587
Amortization of Acquisition Costs (Goodwill) - IS	216, 269	Average Rental Exp. per Square Foot	605
Amortization of Acquisition Costs (Goodwill), Supplemental – IS	342	Average Rental Expense per Store	607
Amortization of Deferred Policy Acquisition Costs - CF	921	Average Rental Expense per Store, Total	607
Amortization of Intangibles - CF	920	Average Rev. per Click, Total	491
Amortization of Intangibles - IS	213, 268	Average Revenue per Click	490
Amortization of Intangibles, Supplemental - IS	343	Average Revenue per Customer	491
Amortization of Policy Acquisition Costs - IS	202	Average Revenue per Customer, Total	492
Amortization of Policy Acquisition Costs (Segments)	991	Average Sales per Sq. Mt., Total	602
Amortization of Right-of-Use Intangible Assets, Supplemental - IS	346	Average Sales per Square Foot	602
Asset Allocation	842	Average Sales per Square Foot, Total	603
Assets under Management	775	Average Sales per Square Meter	601, 603
Assumptions	414	Average Sales per Store	600
Audit Fees, Supplemental	361	Average Sales per Store, Total	601
Audit-Related Fees, Supplemental	362	Average Square Feet Leased Per Property	900
Available Seat Kilometers (ASK)	424	Average Square Feet Leased Per Property, Total	900
Available Seat Miles (ASM)	423	Average Square Meters Leased Per Property	899,
Average Daily Room Rate	476	901	
Average Daily Room Rate, Total	477	Average Square Meters Leased Per Property, Total	899
Average Length of Stay (Days)	473	Average Store Size (Square Feet)	911
		Average Store Size (Square Feet), Total	912
		Average Store Size (Square Meters)	910, 912
		Average Store Size (Square Meters), Total	911
		Avg. Prod. Costs per Barrel, Total	568
		Avg. Prod. per Mine (Long Tons), Total	546
		Avg. Prod. per Mine (Metric Tons)	547

Avg. Prod. per Mine (Metric Tons), Total	545	Capital Adequacy - Tier 3 Capital (Value)	767
Avg. Prod. per Mine (US Tons)	547	Capital Adequacy - Total Capital %	772
Avg. Production Costs per Barrel	568	Capital Adequacy - Total Capital (Value)	767
Avg. Production per Mine (Long Tons)	545	Capital Expenditures - CF	950
Avg. Production per Mine (Metric Tons)	544	Capital Expenditures (Segments)	1010
Avg. Production per Mine (US. Tons)	546	Capital Lease Obligations	700
Avg. Rental Exp. per Sq. Mt.	604	Capital Lease Obligations Financial Sector, Supplemental	756
Avg. Rental Exp. per Sq. Mt., Total	604	Capital Leases Maturing Within 1 through 10 Years & Remaining Maturities	807
Avg. Rental Exp. per Square Foot, Total	605	Cash	610
Avg. Rental Exp. per Square Meter.	606	Cash & Due From Banks	631
Avg. Value per Transaction	593	Cash and Equivalents	611
Avg. Value per Transaction, Total	593	Cash and Short-Term Investments	612
Bank Total Revenue	386	Cash Dividends Paid - CF	966
Banking/Brokerage, (Operating Metrics, Income Statement)	458	Cash Dividends Paid – Common - CF	964
Basic EPS After Stock-Based Comp. Exp.	339	Cash Dividends Paid – Preferred - CF	965
Basic EPS Excluding Extraordinary Items	304	Cash From Financing Activities	977
Basic EPS Including Extraordinary Items	305	Cash From Investing Activities	961
Basic Normalized EPS	337	Cash from Operating Activities	945
Basic Weighted Average Shares	304	Cash Interest Paid - CF	929
Book to Bill Ratio	916	Cash Interest Paid, Supplemental - CF	980
Book to Bill Ratio, Total	917	Cash Payments - CF	928
Breakeven Load Factor - %	428	Cash Receipts - CF	928
Breakeven Load Factor, Total - %	429	Cash Tax Paid - CF	929
Building – Gross	641	Cash Taxes Paid, Supplemental - CF	981
Capacity Utilization of Steel - %	551	Catalog Sales	608
Capacity Utilization of Steel, Total - %	552	Changes in Working Capital - CF	944
Capital Adequacy - Core Tier 1 Capital %	769	Claims Reserves	855
Capital Adequacy - Core Tier 1 Capital (Value)	763	Click Rate- %	492
Capital Adequacy - Hybrid Tier 1 Capital (Value)	764	Click Rate, Total- %	493
Capital Adequacy - Tier 1 Capital %	770	Combined Ratio- %	484
Capital Adequacy - Tier 1 Capital (Value)	765	Combined Ratio- %	578
Capital Adequacy - Tier 2 Capital %	771	Combined Ratio, Total- %	485
Capital Adequacy - Tier 2 Capital (Value)	766	Combined Ratio, Total- %	579
Capital Adequacy - Tier 3 Capital %	772	Commercial Paper	686

Commissions/Fees from Securities Activities	258	Cost of Revenue, Total	189
Common Stock	719	Covered Lives	857
Common Stock, Net - CF	968	Credit Card Fees	259
Common Stock, Total	720	Credit Exposure	774
Comp. Store Sales Growth, Restaurants- %	590	Crude Oil Production (Barrels)	559
Comp. Store Sales Growth, Restaurants, Total-%	591	Crude Oil, Avg. Prod. (Barrels/day)	557
Comp. Store Sales Growth, Retail- %	598	Crude Oil, Avg. Sales Pp. Barrel, Total	558
Comp. Store Sales Growth,Retail, Total-%	598	Crude Oil, Avg. Sales Price per Barrel	558
Comp. Store Sales, Restaurants (Value)	591	Cumulative Translation Adjustment	724
Comparable Store Sales, Retail (Value)	599	Curr Port- Long Term Debt/Capital Lease	
Compensation Rate - Domestic	418, 828	Financial Sector, Supplemental	755
Compensation Rate - Foreign	418, 828	Current Derivative Liabilities - Hedging,	
Compensation Rate – Post-Retirement	418, 829	Supplemental	758
Construction in Progress – Gross	644	Current Derivative Liabilities -	
Consumer Electronics (Operating Metrics, Income Statement)	461	Speculative/Trading, Supplemental	759
Contract Assets - Long-Term	752	Current Portion of Long-Term Capital Leases,	
Contract Assets - Short-Term	751	Supplemental	756
Convertible Preferred Stock – Non-Redeemable	716	Current Portion of Long-Term Operating Leases,	
Copper Production (Long Tons)	528	Supplemental	757
Copper Production (Metric Tons)	527, 529	Current Portion of LT Debt/Capital Leases	690
Copper Production (US Tons)	528	Current Ratio	776
Copper Reserves (Long Tons)	860	Current Tax - Domestic	387
Copper Reserves (Metric Tons)	859, 861	Current Tax - Foreign	387
Copper Reserves (US Tons)	860	Current Tax - Local	388
Copper, Average Price per Long Ton	497	Current Tax - Other	388
Copper, Average Price per Long Ton, Total	498	Current Tax - Total	389
Copper, Average Price per Metric Ton	496	Curtailments & Settlements- Post-Retirement	409
Copper, Average Price per Metric Ton	499	Curtailments and Settlements - Domestic	400
Copper, Average Price per Metric Ton, Total	497	Curtailments and Settlements - Foreign	404
Copper, Average Price per US Ton	498	Customer Acceptances	637
Copper, Average Price per US Ton, Total	499	Customer Advances	692
Cost of Revenue	184	Customer Details - Name	1011
Cost of Revenue (Segments)	987	Customer Details - Percent	1012
		Customer Details - Revenue	1011
		Customer Order Number	1011
		Days in Claims Payable (DCP)	854

Days in Claims Payable excl. Capitation	854	Depreciation of Right-of-Use Assets,
Dealer Trading Account Loss	271	Supplemental - IS
Dealer Trading Account Profit	261	Depreciation, Supplemental - CF
Debt Securities % - Domestic	837	Depreciation, Supplemental - IS
Debt Securities % - Post-Retirement	838	Depreciation/Amortization - IS
Debt Securities% - Foreign	838	Depreciation/Amortization (Segments)
Deferred Charges	662	Depreciation/Depletion - CF
Deferred Gas Cost	626	Developed Acreage- Mining
Deferred Income Tax	704	Developed Acreage- Oil & Gas
Deferred Income Tax – Current Asset	625	Developed Square Kilometers - Mining
Deferred Income Tax – Current Liability	695	Developed Square Kilometers – Oil & Gas
Deferred Income Tax – LT Asset	664	874, 875
Deferred Income Tax – LT Liability	703	879,
Deferred Investment Tax Credit	704	880
Deferred Policy Acquisition Costs	668	Diamond Production (Carat)
Deferred Policy Acquisition Costs - CF	941	Diamonds, Average Price per Carat
Deferred Policy Acquisition Costs (Segments)	1005	Diamonds, Average Price per Carat, Total
Deferred Revenue - Current	753	Diamonds, Reserves (Carat)
Deferred Revenue – Long Term	754	Dil. EPS Aft. Stk.-Based Comp. Exp.
Deferred Tax - Domestic	390	Diluted EPS Excl. Extraordinary Items
Deferred Tax - Foreign	390	Diluted EPS Incl. Extraord. Items
Deferred Tax - Local	391	Diluted Net Income
Deferred Tax - Other	391	Diluted Normalized EPS
Deferred Tax - Total	392	Diluted Weighted Average Shares
Deferred Taxes - CF	922	Dilution Adjustment
Defined Contribution Exp. - Domestic	413	Discontinued Operations
Defined Contribution Exp. - Foreign	413	Discontinued Operations - CF
Defined Contribution Expense Post-Retirement		Discontinued Operations – Current Assets
	413	Discontinued Operations – Current Liability
		Discontinued Operations – Liabilities
Depletion - CF	919	Discontinued Operations – LT Asset
Deposit Liabilities (Segments)	1008	Discontinued Operations (Segments)
Deposits - CF	962	Discount Rate - Domestic
Depreciation	918	Discount Rate - Foreign
Depreciation - IS	211	Discount Rate – Post-Retirement
Depreciation Expense - IS	267	Distribution to Depositors
		Div. Per Share– Common Stock Issue 2
		Div. per Share– Common Stock Issue 3
		311
		311

Div. per Share– Common Stock Issue 4	312	Expected Return on Plan Assets - Foreign	404
Dividends Payable	692	Expected Return on Plan Assets- Post-Retirement	
Domestic Pension Plan Expense	401		408
Domestic Tax	395	Expense Ratio- %	482
Domestic Tax - Other	393	Expense Ratio, Total- %	483
DPS – Common Stock Primary Issue	309	Exploration & Production	657
Earnings Before Interest and Taxes (Segments)	995	Exploration and Development Costs	570
		External Revenue (Segments)	983
Earnings before Interest, Taxes, Depreciation and Amortization (Segments)	992	Extraordinary Item	290
EBIT Margin (Segments)	995	Extraordinary Item - CF	923
EBITDA Margin (Segments)	992	Extraordinary Item (Segments)	1002
EBITDAR	420	FAD Payout Ratio- %	584
Effect of Special Items on Income Taxes	332	FAD Payout Ratio, Total- %	584
Effective Tax Rate	383	Fed Funds Sold/Sec Purchased Under Resale Agreement	632
Electric Operations	161	Federal Funds Purchased/Securities Sold Under Repurchase Agreement	197, 686
Embedded Value	850	Federal Funds Sold/Sec. Purchased Under Resale Agreement	173
Employees (Segments)	1009	Federal Funds/REPOs - CF	963
Enplaned Passengers	422	Fees and Commissions From Operations	258
Enrollment or Membership	858	Fees For Other Customer Services	260
Equity % - Domestic	836	FFO Payout Ratio- %	583
Equity % - Foreign	837	FFO Payout Ratio, Total- %	584
Equity % - Post-Retirement	837	FFO per Share (Basic)	580
Equity in Affiliates	284	FFO per Share (Diluted)	581
Equity in Affiliates (Segments)	1001	FHLB Advances	684
Equity in Affiliates, Supplemental	356	FHLB Borrowings - CF	962
Equity in Net Earnings/Loss - CF	925	FHLB Stock	633
Equivalent Patient Days	470	Financing Cash Flow Items	964
ESOP Debt Guarantee	723	Fixed Charge Coverage Ratio	585
Excise Taxes Payments	160, 188	Fixed Charge Coverage Ratio, Total	586
Executory Costs	811	Foreclosed Real Estate - CF	957
Expected Rate of Return- Domestic	416, 827	Foreign Currency Gains	262
Expected Rate of Return- Foreign	417, 827	Foreign Currency Losses	272
Expected Rate of Return– Post-Retirement	827	Foreign Currency Translation Adjustment	233, 254
Expected Rate of Return– Post-Retiremt	417		
Expected Return on Assets – Dmstc.	399		

Foreign Exchange Effects - CF	978	General Partners' Distributions	295
Foreign Pension Plan Expense	406	Gold Production (Grams)	530
Foreign Tax	395	Gold Production (Ounces)	531
Foreign Tax - Other	393	Gold Production (Troy Ounces)	530
Fuel – Inventory	623	Gold Production (Troy Ounces)	531
Fuel Consumed, Liters	454	Gold, Average Price per Gram	502
Fuel Consumed, Liters	452	Gold, Average Price per Gram, Total	502
Fuel Consumed, UK Gallon	453	Gold, Average Price per Ounce	503
Fuel Consumed, US Gallon	453	Gold, Average Price per Ounce, Total	503
Fuel Cost per Liter	449, 452	Gold, Average Price per Troy Ounce	501, 504
Fuel Cost per Liter, Total	449	Gold, Average Price per Troy Ounce, Total	501
Fuel Cost per UK Gallon	451	Gold, Reserves (Grams)	862
Fuel Cost per UK Gallon, Total	451	Gold, Reserves (Ounces)	863
Fuel Cost per US Gallon	450	Gold, Reserves (Troy Ounces)	862, 863
Fuel Cost per US Gallon, Total	450	Goodwill - Net	742
Fuel Expense	194	Goodwill, Gross	650
Fuel Purchased for Resale	183	Goodwill, Net	652
Full-Time Employees	740	Gross Dividends – Common Stock	317
Funded Status - Domestic	821	Gross Margin	382
Funded Status - Foreign	821	Gross Margin (Segments)	988
Funded Status – Post-Retirement	822	Gross Net Asset Value (GNAV - REIT)	896
Funds Available for Distribution	583	Gross Premiums Written	166
Funds From Operations – REIT	341	Gross Profit	193
Funds From Operations (REIT) (Segments)	1003	Gross Profit (Segments)	987
Gain (Loss) on Sale of Assets	252	Gross Revenue	158
Gas in Storage – Inventory	622	Growth in Avg. Value per Transaction	594
Gas Liquids Production (Barrels)	561	Growth in Guest Counts- %	594
Gas Liquids, Avg. Prod., (Barrels/Day)	559	Growth in Guest Counts, Total- %	595
Gas Liquids, Avg. Sales Pp. Barrel	560	Growth in Table Games Drop (Volume) - %	479
Gas Lqd., Avg. Sales Pp. Barrel, Total	560	Growth in Table Games Drop (Volume), Total - %	
Gas Operations	162		480
General & Admin. Ratio (Managed Care), Total-%	577	Growth. in Avg. Value per Transaction, Total- %	
General & Administration Ratio (Managed Care)	576		594
General Partner	718	Healthcare Facilities (OM, BS)	846
		Healthcare Facilities (Operating Metrics, Income Statement)	463

Hotels/Gaming (OM, BS)	847	Intangible, Net - CF	956
Hotels/Gaming (Operating Metrics, Income Statement)	475	Intangibles - Net	742
Ijara Income	378	Intangibles, Gross	652
Ijarah Financing Receivables	791	Intangibles, Net	654
Ijarah Lease Payables	794	Interest & Dividends on Investment Securities	172
Impairment – Assets Held for Sale	227	Interest & Fees on Loans	171
Impairment – Assets Held for Sale, Supplemental	319	Interest Adjustment – Primary EPS	297
		Interest Bearing Deposits	682
		Interest Capitalized – Operating	218
Impairment – Assets Held for Use	225	Interest Capitalized, Non-Operating	247
Impairment – Assets Held for Use, Supplemental	320	Interest Capitalized, Supplemental	351
		Interest Cost - Domestic	398
Income After Tax (Segments)	1000	Interest Cost - Foreign	402
Income Before Tax (Segments)	998	Interest Cost – Post-Retirement	406
Income Tax - Non-Recurring Change, Supplemental	358	Interest Costs	811
Income Tax - Total	395	Interest Expense – Operating	217
Income Tax (Segments)	1000	Interest Expense (Financial Operating), Supplemental	352
Income Tax by Region - Total	397	Interest Expense (Income), Net - Operating, Total	222
Income Taxes Excluding Impact of Special Items	332	Interest Expense (Income), Net-Non-Operating, Total	252
Income Taxes Payable	693	Interest Expense (Segments)	996
Inpatient Revenue per Admission	471	Interest Expense on Lease Liabilities, Supplemental	351
Inpatient Revenue per Admission, Total	472	Interest Expense(Income) – Net Op.	221
Inpatient Revenue per Patient Day	470	Interest Expense, Bank (Segments)	988
Inpatient Revenue per Patient Day, Total	471	Interest Expense, Net – Operating	218
Insurance (OM, BS)	850	Interest Expense, Net Non-Operating	248
Insurance (Operating Metrics, Income Statement)	482	Interest Expense, Non Operating	247
		Interest Expense, Supplemental	350
Insurance Commissions, Fees and Premiums	259	Interest Income – Operating	219
Insurance Receivables	661	Interest Income (Expense), Net (Segments)	997
Insurance Reserves	678	Interest Income, Bank	176
Insurance Reserves - CF	943	Interest Income, Bank (Segments)	984
Intangible Assets - Domestic	831	Interest Income, Non-Bank	178
Intangible Assets - Foreign	831		
Intangible Assets – Post-Retirement	832		

Interest Income, Non-Operating	248	Iron Ore, Reserves (Metric Tons)	864, 865
Interest Income/Expense, Net Non-Operating	251	Iron Ore, Reserves (US Tons)	865
Interest on Deposit	196	Islamic Debt	802
Interest on Deposits	174	Islamic Income	373
Interest on Other Borrowings	196	Islamic Investments & Deposits	801
Interest Receivable	670	Islamic Receivables	801
Interest/Investment Income (Segments)	996	Islamic Section, Supplemental	375, 803
Interest/Investment Income, Non-Operating	251	Issuance (Retirement) of Debt, Net - CF	976
Interest/Investment Income, Operating	221	Issuance (Retirement) of Stock, Net - CF	972
Interest-Earning Deposits	631	Istisna Income	377
Internet Media (Operating Metrics, Income Statement)	490	Istisna Payables	795
Intersegment Revenues (Segments)	983	Istisna Receivables	789
Inventories - CF	931	Labor & Related Expense	206
Inventories – Finished Goods	618	Labor & Related Expense, Supplemental	353
Inventories – Other	621	Labor & Related Expenses	266
Inventories – Raw Materials	620	Land/Improvements – Gross	642
Inventories – Work-in-Progress	619	Leases – Gross	645
Investment Income – Operating	219	Leverage Ratio (Basel 3)	761
Investment Income, Non-Operating	249	LIFO Reserve	622
Investment Securities Gains	262	Limited Partner	720
Investment Securities Losses	271	Liquidity Coverage Ratio (Basel 3)	763
Investment, Net - CF	953	Litigation	224
Investments Securities, Gains/Losses - CF	938	Litigation Charge, Supplemental	322
Iron Ore Production (Long Tons)	532	Litigation Expense	273
Iron Ore Production (Metric Tons)	533	Load Factor - %	425
Iron Ore Production (Metric Tons)	532	Load Factor, Total - %	425
Iron Ore Production (US Tons)	533	Loan Loss Allowances	639
Iron Ore, Average Price per Long Ton	505	Loan Loss Provision	198
Iron Ore, Average Price per Long Ton, Total	506	Loan Loss Provision - CF	930
Iron Ore, Average Price per Metric Ton	504	Loan Loss Provision (Segments)	989
Iron Ore, Average Price per Metric Ton	507	Loans - CF	957
Iron Ore, Average Price per Metric Ton, Total	505	Loans Held for Sale	636
Iron Ore, Average Price per US Ton	506	Loans Origination – Investing - CF	957
Iron Ore, Average Price per US Ton, Total	507	Loans Origination – Operating - CF	939
Iron Ore, Reserves (Long Tons)	864	Loans, Gains/Losses - CF	938
		Local Tax	396

Local Tax - Other	394	Minimum Pension Liability Gain	263
Long Term Assets (Segments)	1006	Minimum Pension Liability Loss	273
Long Term Debt Financial Sector, Supplemental		Minimum Translation Adjustment	255
	755	Mining and Steel, Average Price (Operating Metrics, Income Statement)	496
Long Term Debt Issued - CF	974	Mining and Steel, Other (Operating Metrics, Income Statement)	544
Long Term Debt Maturing Within 1 through 10 Years & Remaining Maturities	803	Mining and Steel, Production (Operating Metrics, Income Statement)	527
Long Term Debt Reduction - CF	974	Mining, Other (OM, BS)	874
Long Term Debt, Net - CF	975	Mining, Reserves (OM, BS)	859
Long-Term Debt	698	Minority Interest	283, 705
Long-Term Investments	660	Minority Interest – Non Redeemable	739
Long-Term Investments – Other	659	Minority Interest - Redeemable	739
Long-Term Investments (Segments)	1005	Minority Interest, Supplemental	357
Long-Term Operating Lease Liabilities, Supplemental	758	Miscellaneous Earnings Adjustment	296
Loss (Gain) on Sale of Assets – Operating	228	Mudaraba Income	377
Loss Adjustment - CF	940	Mudarabah Financing Payables	796
Loss Ratio- %	483	Mudarabah Financing Receivables	790
Loss Ratio, Total- %	484	Mudarabah Investments	784
Losses, Benefits and Adjustments	199	Murabaha Income	375
Losses, Benefits and Adjustments (Segments)	990	Murabaha Investments	783
Losses, Benefits and Adjustments, Total	201	Murabaha Payables	794
LT Investment – Affiliate Companies	658	Murabaha Receivables	788
Machinery/Equipment – Gross	643	Musharaka Income	376
Managed Care (OM, BS)	852	Musharakah Financing Payables	796
Managed Care (Operating Metrics, Income Statement)	572	Musharakah Financing Receivables	789
Medical Costs per Member per Month	573	Musharakah Investments	783
Medical Costs PMPM, Total	574	Nat. Gas, Avg. Prd. (Cb.Ft/Day), Total	563
Medical Expense Ratio- %	575	Nat. Gas, Avg. Prd. (Cu.M/day), Total	562
Medical Expense Ratio, Total- %	576	Nat. Gas, Avg. Sales Pp Cu.Mt., Total	564
Membership under Capitation- %	856	Nat. Gas, Avg. Sales Pp. Cu. Ft., Total	565
Membership under Capitation, Total- %	857	Natural Gas Production, Cu.Ft.	567
Merchandise Margins- %	600	Natural Gas Production, Cu.Mt.	566
Merchandise Margins, Total- %	600	Natural Gas Production, Cubic Meters	567
Minimum Pension Liability Adjustment	235, 725	Natural Gas Reserves, Possible (Cu.Ft)	889

Natural Gas Reserves, Possible (Cu.Mts)	888, 889	Net Interest Income	198
Natural Gas Reserves, Prob. (Cu.Mts)	886	Net Interest Income After Loan Loss Provision	199
Natural Gas Reserves, Probable (Cu.Mts)	887	Net Interest Income, Bank (Segments)	989
Natural Gas Reserves, Probable. (Cu.Ft)	887	Net Interest Margin - %	459
Natural Gas Reserves, Proved (Cu.Ft)	885	Net Interest Margin, Total- %	459
Natural Gas Reserves, Proved (Cu.Mts)	884, 885	Net Interest Spread- %	460
Natural Gas, Avg. Prod, Cu.Ft/Day)	562	Net Interest Spread, Total- %	460
Natural Gas, Avg. Prod, Cu.Mt/day)	563	Net Investment Income	169
Natural Gas, Avg. Prod., (Cu.M/Day)	561	Net Investment Income (Segments)	985
Natural Gas, Avg. Sales Price per Cu. Ft	565	Net Loans	640
Natural Gas, Avg. Sales Price per Cu. Mt.	564, 566	Net Loans, Bank (Segments)	1004
Natural Resources – Gross	645	Net Operating Income (REIT)	585
Net Asset Value (NAV - REIT)	896	Net Outpatient Revenues	468
Net Assets Recognized on Balance Sheet	835	Net Post-Retirement Assets	835
Net Cash – Beginning Balance - CF	979	Net Premiums Earned	166
Net Cash – Ending Balance - CF	979	Net Profit Margin	384
Net Change in Cash	978	Net Profit Margin - % (Segments)	1001
Net Debt Including Preferred Stock & Minority		Net Revenues	352
Interest	777	Net Sales	156
Net Domestic Pension Assets	834	Net Stable Funding Ratio (Basel 3)	762
Net Foreign Pension Assets	835	New Bus. Margin, Total- %	489
Net Income After Stock-Based Compensation		New Business Ann. Prem. Equiv. (APE)	488
Expense	339	New Business Margin- %	489
Net Income After Taxes	281	New Business Profit	488
Net Income Available to Common Stocks Incl.		Non-Cash Items - CF	927
Extraordinary Items	300	Non-Current Derivative Liabilities - Hedging,	
Net Income Available. to Common Excl.		Supplemental	760
Extraordinary Items	298	Non-Current Derivative Liabilities -	
Net Income Before Extraordinary Items	286	Speculative/Trading, Supplemental	761
Net Income Before Taxes	279	Non-Current Marketable Securities, Supplemental	
Net Income Incl Extra Before Distributions	292		750
Net Income/Starting Line - CF	918	Non-Interest Bearing Deposits	682
Net Inpatient Revenues	467	Non-Interest Expense, Bank	277
Net Interest Cost – Domestic	398	Non-Interest Expense, Bank (Segments)	997
Net Interest Cost - Foreign	402	Non-Interest Income – Bank	265
Net Interest Cost – Post-Retirement	407	Non-Interest Income, Bank (Segments)	998

Non-Performing Loans	774	Number of Rooms	848
Non-Recurring Items, Total	326	Number of Stores Closed	913
Normalized Earnings before Interest & Taxes	384	Number of Stores Opened	913
Normalized Earnings before Interest, Taxes, Depreciation and Amortization	385	Number of Stores per Region	905
Normalized Income After Taxes	333	Number of Stores, End of Period	914
Normalized Income Available to Common	335	Number of Surgeries	466
Normalized Income Before Taxes	329	Number of Trips Flown (Depts.)	434
Notes Payable/Short-Term Debt	688	Number of Units Sold	461
Notes Receivable – Long-Term	661	Number of Visits per Admission	463
Notes Receivable – Short-Term	616	Number of Visits per Admission, Total	464
Number of Cases per Scan	465	Number of Wells, New	883
Number of Cases per Scan, Total	465	Number of Wells, Total	883
Number of Common Shareholders	741	Occupancy - %	475
Number of Company Owned Restaurants	905	Occupancy Rate of Space Leased-%	901
Number of Discharges	465	Occupancy Rate of Space Leased,Total-%	902
Number of Franchised Restaurants	906	Occupancy, Total- %	476
Number of Hospitals	846	Oil and Gas (OM, BS)	879
Number of Hours Flown	457	Oil and Gas (Operating Metrics, Income Statement)	557
Number of Licensed Beds	847	Oil and NGL Reserves, Possible (Barrels)	888
Number of Mines	877	Oil and NGL Reserves, Probable (Barrels)	886
Number of Operating Partnership Units	895	Oil and NGL Reserves, Proved (Barrels)	884
Number of Outpatient Visits	464	Oil Equivalent Prod. (Barrels/Day)	569
Number of Page Views	493	Online Sales	608
Number of Patent References (Other)	891	Operat. Exp. per ASK, excl. Fuel, Total	447
Number of Patents	890	Operat. Exp. per ASM, excl. Fuel, Total	446
Number of Products in Phase I	891	Operating Expense per ASK	445
Number of Products in Phase II	892	Operating Expense per ASK	444
Number of Products in Phase III	892	Operating Expense per ASK, excl. Fuel	448
Number of Products in Pre-Registration	893	Operating Expense per ASK, excl. Fuel	447
Number of Products Launched	893	Operating Expense per ASK, Total	445
Number of Properties	848	Operating Expense per ASM	443
Number of Restaurants Closed	904	Operating Expense per ASM, excl. Fuel	446
Number of Restaurants Opened	903	Operating Expense per ASM, Total	444
Number of Restaurants, End of Period	904	Operating Income	244
Number of Rigs	882	Operating Income/Loss (Segments)	994

Operating Leases - Interest Cost	816	Other Interest Income	174
Operating Leases Maturing Within 1 through 10 Years & Remaining Maturities	812	Other Investing Cash Flow	958
Operating Margin	382	Other Investing Cash Flow Items, Total	960
Operating Margin- % (Restaurants)	592	Other Investments % - Domestic	841
Operating Margin (Segments)	994	Other Investments % - Foreign	841
Operating Margin, Total- %	592	Other Investments % - Post-Retirement	842
Operating Return on Assets - % (Segments)	1007	Other Islamic Deposits	799
Operating Revenue per ASK	442, 443	Other Islamic Income	380
Operating Revenue per ASK, Total	442	Other Islamic Investments	786
Operating Revenue per ASM	441	Other Islamic Payables	798
Operating Revenue per ASM, Total	441	Other Islamic Receivables	792
Operations and Maintenance	195	Other Liabilities	709
Options Exercised - CF	970	Other Liabilities - CF	936
Other (Interest) Bearing Liabilities	685	Other Liabilities, Total	711
Other (Interest) Bearing Liabilities, Total	685	Other Long-Term Assets	666
Other Assets	671	Other Long-Term Assets, Total	667
Other Assets - CF	932	Other Long-Term Liabilities	707
Other Assets & Liabilities, Net - CF	936	Other Non-Bank Income	175
Other Assets, Net - Domestic	833	Other Non-Cash Items - CF	926
Other Assets, Net - Foreign	834	Other Non-Insurance Revenue	177
Other Assets, Net - Post-Retirement	834	Other Non-Operating Income (Expense)	256
Other Assets, Total	672	Other Non-Utility Revenue	176
Other Comprehensive Income	726	Other Operating Cash Flow	937
Other Current Assets	627	Other Operating Expense	236
Other Current Assets, Total	630	Other Operating Expenses, Total	241
Other Current Liabilities	696	Other Payables	694
Other Current Liabilities, Total	697	Other Pension, Net - Domestic	401
Other Deposits	683	Other Pension, Net - Foreign	405
Other Earning Assets	636	Other Policyholders' Funds	680
Other Earning Assets, Total	638	Other Post-Retirement, Net	410
Other Equity	724	Other Properties/Plant/Equipment – Gross	646
Other Equity, Total	726	Other Property/Plant/Equipment - Net	741
Other Expense	276	Other Real Estate Owned	670
Other Financing Cash Flow	963	Other Real Estate Owned - CF	940
Other Insurance Revenue	167	Other Revenue	179, 264
		Other Revenue (Segments)	986

Other Revenue, Total	180	Percentage of Sales via Internet	456
Other Short-Term Borrowings	687	Percentage of Sales via Internet, Total	456
Other Short-Term Investments	633	Percentage of Win or Hold	480
Other Tax	394, 396	Percentage of Win or Hold, Total	481
Other Unusual Expense	274	Period End Assumptions	825
Other Unusual Expense (Income)	230	Pharmaceuticals/Biotech (OM, BS)	890
Other Unusual Expense (Income), Supplemental	324	Plan Assets - Domestic	820
		Plan Assets - Foreign	820
Other Unusual Income	264	Plan Assets – Post-Retirement	820
Other Utility Revenue	164	Platinum Production (Grams)	534
Other, Net	239, 257	Platinum Production (Ounces)	535
Outpatient Revenue per Visit	472	Platinum Production (Troy Ounces)	534, 535
Outpatient Revenue per Visit, Total	473	Platinum, Average Price per Gram	509
Part-Time Employees	740	Platinum, Average Price per Gram, Total	509
Passenger Haul, Avg. Length (KM)	430, 431	Platinum, Average Price per Ounce	510
Passenger Haul, Avg. Length (MI), Total	430	Platinum, Average Price per Ounce, Total	510
Passenger Haul, Avg. Length (Miles)	429	Platinum, Average Price per Troy Ounce	511
Passenger Revenue per ASK	440	Platinum, Average Price per Troy Ounce, Total	
Passenger Revenue per ASK	439		508
Passenger Revenue per ASK, Total	440	Platinum, Average Price per Troy Ounce.	508
Passenger Revenue per ASM	438	Platinum, Reserves (Grams)	866
Passenger Revenue per ASM, Total	439	Platinum, Reserves (Ounces)	867
Passenger Revenue per RPK	436, 437	Platinum, Reserves (Troy Ounces)	866, 867
Passenger Revenue per RPK, Total	437	Policy Benefits/Liabilities - CF	941
Passenger Revenue per RPM	435	Policy Liabilities	677, 681
Passenger Revenue per RPM, Total	436	Policy Liabilities (Segments)	1007
Passengers, Total	421	Policy Loans - CF	958
Patient Days	469	Policy Refunds - CF	942
Payable/Accrued	676	Post-Retirement Obligation	819
Payable/Accrued - CF	935	Post-Retirement Plan Expense	410
Pension Benefits – Overfunded	663	Preferred Dividends	295
Pension Benefits – Underfunded	706	Preferred Stock – Non-Redeemable	716
Pension Obligation - Domestic	818	Preferred Stock – Non-Redeemable, Net	718
Pension Obligation - Foreign	819	Preferred Stock, Net - CF	969
Pension Payment Rate - Domestic	419, 829	Premiums Earned (Segments)	984
Pension Payment Rate - Foreign	419, 829	Premiums per Member per Month	572

Premiums PMPM, Total	573	Query Market Share- %	494
Prepaid Benefits - Domestic	830	Query Market Share, Total- %	495
Prepaid Benefits - Foreign	830	Quick Ratio	776
Prepaid Benefits – Post-Retirement	830	Real Estate % - Domestic	838
Prepaid Expenses	624	Real Estate % - Foreign	839
Prepaid Expenses - CF	932	Real Estate % - Post-Retirement	839
Pretax Margin	383	Real Estate Operation Expense	270
Pretax Margin (Segments)	999	Real Estate Operation Gain	261
Principal Payments From Securities - CF	955	Realized & Unrealized Gains (Losses)	170
Prior Service Cost - Domestic	399	Realized & Unrealized Gains (Losses) (Segments)	
Prior Service Cost - Foreign	403		985
Prior Service Cost - Post-Retirement	408	Receipt Cycle Time (Days)	855
Private Investments % - Domestic	840	Receipt Cycle Time (Months)	855
Private Investments % - Foreign	840	Receivables – Other	617
Private Investments % - Post-Retirement	840	Recycle Ratio- %	570
Pro Forma Adjustment	297	Recycle Ratio, Total- %	571
Pro Forma Stock Compensation Expense	338	Redeemable Conv. Preferred Stock	714
Production Capacity of Steel (Long Tons)	549	Redeemable Preferred Stock	714
Production Capacity of Steel (Metric Tons)	551	Redeemable Preferred Stock, Total	715
Production Capacity of Steel (Metric Tons)	549	Reinsurance – Asset	669
Production Capacity of Steel (US Tons)	550	Reinsurance - Expense	201
Production Growth- %	569	Reinsurance - Income	168
Production Growth, Total- %	570	Reinsurance – Liability	681
Property & Other Taxes	235	Reinsurance Payable - CF	943
Property/Plant/Equipment, Total - Gross	648	Reinsurance Receivable - CF	942
Property/Plant/Equipment, Total – Net	650	REITs/Real Estate (OM, BS)	895
Property-Level EBITDA	478	REITs/Real Estate (Operating Metrics, Income	
Provision for Doubtful Accounts	614	Statement)	580
Provision for Income Taxes	281	Remaining Mine Life - Years	878
Purchase of Fixed Assets - CF	947	Rent Growth (Sequential)- %	589
Purchase of Investments - CF	954	Rent Growth (Sequential), Total- %	589
Purchase/Acquisition of Intangibles - CF	948	Rental Expense, Supplemental	353
Purchased Power	183	Reported Basic EPS 1	372
Purchased R&D - CF	925	Reported Cash from Financing Activities	982
Purchased R&D Written-Off	222	Reported Cash from Investing Activities	982
Purchased R&D Written-Off, Supplemental	322	Reported Cash from Operating Activities	981

Reported Diluted EPS	372	Restructuring Charge, Supplemental	323
Reported Gross Profit	369	Retail (OM, BS)	907
Reported Net Assets	780	Retail (Operating Metrics, Income Statement)	597
Reported Net Assets to Total Assets	781	Retail Sales	608
Reported Net Business Profits	373	Retained Earnings (Accumulated Deficit)	721
Reported Net Income After Tax	371	Revenue	164
Reported Net Premiums Written	364	Revenue Passenger Kilometers (RPK)	423
Reported Operating Profit	370	Revenue Passenger Miles (RPM)	422
Reported Operating Profit Margin	370	Revenue Passengers	421
Reported Operating Revenue	366	Revenue per ASK	428
Reported Ordinary Profit	371	Revenue per ASK	427
Reported Recurring Revenue	364	Revenue per ASK, Total	427
Reported Return on Assets	782	Revenue per ASM	426
Reported Return on Equity	782	Revenue per ASM, Total	426
Reported Shareholders' Equity	780	Revenue per Avai. Room, Total	478
Reported Total Assets	778	Revenue per Available Room	477
Reported Total Cost of Revenue	367	Revenue per Visit/Disc./Case/Scan, Total	467
Reported Total Liabilities	779	Revenue per Visit/Discharge/Case/Scan	466
Reported Total Revenue	365	Right-of-Use Assets - Capital Lease, Depreciation	
Reported Total Sales, General & Admin	368	– Supplemental - BS	746
Repurch./Retirement of Common/Preferred - CF	970	Right-of-Use Assets - Capital Lease, Gross -	
		Supplemental	745
Repurchase Agreements - Liability	679	Right-of-Use Assets - Capital Lease, Net -	
Repurchase/Retirement of Common - CF	967	Supplemental	743
Repurchase/Retirement of Preferred - CF	969	Right-of-Use Assets - Operating Lease,	
Research & Development	209	Depreciation – Supplemental - BS	749
Research & Development Expense, Supplemental	359	Right-of-Use Assets - Operating Lease, Gross -	
		Supplemental	748
Research and Development (Segments)	990	Right-of-Use Assets - Operating Lease, Net -	
Reserves	705	Supplemental	747
Restaurants (OM, BS)	903	Sale of Business - CF	951
Restaurants (Operating Metrics, Income Statement)	590	Sale of Fixed Assets - CF	952
Restricted Cash – Current	625	Sale of Intangible Assets - CF	955
Restricted Cash – Long-Term	665	Sale of Loans - CF	939
Restructuring Charge	223, 275	Sale/Issuance of Common - CF	966
		Sale/Issuance of Common/Preferred - CF	969

Sale/Issuance of Preferred - CF	968	Shares Outstanding – Preferred Stock Primary
Sale/Maturity of Investment - CF	952	Issue 733
Sales Returns and Allowances	159	Short Term Debt Financial Sector, Supplemental
Securities for Sale	635	755
Securities Held to Maturity	634	Short Term Debt Issued - CF 972
Securities/Indebtedness of Related Party	668	Short Term Debt Reduction - CF 973
Security Deposits	693	Short Term Debt, Net - CF 973
Selling Costs Ratio- %	577	Short-Term Investments 611
Selling Costs Ratio, Total- %	578	Silver Production (Grams) 536
Selling Space, Sq. Feet (Net)	909	Silver Production (Ounces) 536
Selling Space, Square Feet (Gross)	908	Silver Production (Troy Ounces) 536, 537
Selling Space, Square Meters (Gross)	908	Silver, Average Price per Gram 513
Selling Space, Square Meters (Net)	909, 910	Silver, Average Price per Gram, Total 513
Selling/General/Administrative Expense	202	Silver, Average Price per Ounce 514
Selling/General/Administrative Expenses, Total	208	Silver, Average Price per Ounce, Total 514
Semiconductors/Semiconductor Equip. (OM,BS)	915	Silver, Average Price per Troy Ounce 512, 515
Separate Accounts – Assets	670	Silver, Average Price per Troy Ounce, Total 512
Separate Accounts – Liability	680	Silver, Reserves (Grams) 868
Service Cost - Domestic	398	Silver, Reserves (Ounces) 868
Service Cost - Foreign	403	Silver, Reserves (Troy Ounces) 868, 869
Service Cost - Post-Retirement	407	Size of Fleet 844
SG&A Costs per Mbr. per Month, Total	575	Software Development Costs - CF 949
SG&A Costs per Member per Month	574	Special DPS – Common Stock Issue 2 314
Shareholders' Equity cxcl. New Stock Subs.	779	Special DPS – Common Stock Issue 3 315
Shares Outstanding – Common Issue 2	729	Special DPS – Common Stock Primary Issue 313
Shares Outstanding – Common Issue 3	729	Special DPS– Common Stock Issue 4 316
Shares Outstanding – Common Issue 4	730	Standardized Capital Lease Payments Due in Years 2 and 3 810
Shares Outstanding - Common Stock Primary		Standardized Capital Lease Payments Due in Years 4 and 5 810
Issue	729	Standardized Capital Lease Payments Due in Years 6 & Beyond 810
Shares Outstanding – Preferred Issue 2	733	Standardized Capital Lease Payments Due Within Year 1 & Through Year 10 808
Shares Outstanding – Preferred Issue 3	733	Standardized Long Term Debt Maturing in Year 6 & Beyond 806
Shares Outstanding – Preferred Issue 4	734	
Shares Outstanding – Preferred Issue 5	734	
Shares Outstanding – Preferred Issue 6	735	

Standardized Long Term Debt Maturing in Years		Sukuk Income	380
1 through 10	804	Sukuk Investments	785
Standardized Long Term Debt Maturing in Years		Supplemental EPS	341
2 and 3	806	Tangible Book Value per Share, Common Equity	778
Standardized Long Term Debt Maturing in Years		Tangible Book Value, Common Equity	777
4 and 5	806	Tax Fees, Supplemental	363
Standardized Operating Lease Payments Due in		Tax on Extraordinary Items	291
Years 1 to 10	813	Taxes Payable - CF	935
Standardized Operating Lease Payments Due in		Titanium Slag Prod. (Long Tons)	540
Years 2 & 3	815	Titanium Slag Prod. (Metric Tons)	539
Standardized Operating Lease Payments Due in		Titanium Slag Prod. (US Tons)	540
Years 4 & 5	815	Titanium Slag Production. (Metric Tons)	541
Standardized Operating Lease Payments Due in		Titanium Slag, Average Price per Long Ton	520
Years 6 & Beyond	815	Titanium Slag, Average Price per Long. Ton,	
Total		Total	521
Statutory Expense Ratio- %	485	Titanium Slag, Average Price per Metric Ton	519
Statutory Expense Ratio, Total- %	486	Titanium Slag, Average Price per Metric Ton	522
Steam Operations	164	Titanium Slag, Average Price per Metric Ton,	
Steel Production (Long Tons)	537	Total	520
Steel Production (Metric Tons)	538, 539	Titanium Slag, Average Price per US Ton	521
Steel Production (US Tons)	538	Titanium Slag, Average Price per US. Ton, Total	
Steel Sales (Long Tons)	552	Total	522
Steel Sales (Metric Tons)	553, 554	Titanium Slag, Reserves (Long Tons)	870
Steel Sales (US Tons)	553	Titanium Slag, Reserves (Metric Tons)	869, 871
Steel Shipments (Long Tons)	554	Titanium Slag, Reserves (US Tons)	870
Steel Shipments (Metric Tons)	555	Passenger Haul, Avg. Length (KM)	431
Steel Shipments (US Tons)	555	Total Adjustments to Net Income	298
Steel, Average Price per Long Ton	515	Total Assets	673
Steel, Average Price per Long Ton, Total	516	Total Assets (Segments)	1006
Steel, Average Price per Metric Ton	516, 519	Total Capital Leases	812
Steel, Average Price per Metric Ton, Total	517	Total Common Shs. Outstanding	730
Steel, Average Price per US Ton	518	Total Current Assets	630
Steel, Average Price per US Ton, Total	518	Total Current Assets less Inventory	775
Stock-Based Compensation, Supplemental	354	Total Current Liabilities	698
Stripping Ratio - %	548	Total Debt	701
Stripping Ratio, Total- %	548		
Sukuk Financing Payables	797		

Total Debt Issued - CF	975	Total Revenue	180
Total Debt Reduction - CF	976	Total Revenue (Major Customers)	1012
Total Deposits	683	Total Revenue (Segments)	986
Total Equity	727	Total Risk –Weighted Capital	768
Total Equity & Minority Interest	739	Total Short-Term Borrowings	687
Total Extraordinary Items	292	Total Special Items	327
Total Funded Status	818	Total Square Feet Available for Lease	898
Total Gross Loans	639	Total Square Meters Available for Lease	898
Total Gross Loans, Bank (Segments)	1004	Total Utility Plant, Net	658
Total Interest Expense	197	Trading Account	773
Total Inventory	623	Trading Account Assets	633
Total Investment Securities	635	Trading Account Interest	175
Total Islamic Debts and Deposits, Supplemental	800	Traffic (Retail)	599
		Traffic Acquisition Costs	495
Total Islamic Financing Assets, Supplemental	793	Transition Costs - Domestic	401
Total Islamic Investments, Supplemental	787	Transition Costs - Foreign	405
Total Islamic Revenues, Supplemental	381	Transition Costs - Post-Retirement	409
Total Liabilities	712	Treasury Shares – Common Issue 2	731
Total Liabilities & Shareholders' Equity	727	Treasury Shares – Common Issue 3	732
Total Liabilities (Segments)	1008	Treasury Shares – Common Issue 4	732
Total Long Term Debt, Supplemental	807	Treasury Shares – Common Primary Issue	731
Total Long-Term Debt	701	Treasury Shares – Preferred Issue 2	736
Total Number of Units or Properties	897	Treasury Shares – Preferred Issue 3	736
Total Operating Expense	242	Treasury Shares – Preferred Issue 4	737
Total Operating Expenses (Segments)	993	Treasury Shares – Preferred Issue 5	737
Total Operating Leases, Supplemental	816	Treasury Shares – Preferred Issue 6	737
Total Pension Expense	414	Treasury Shares– Preferred Primary Issue	735
Total Plan Assets	823	Treasury Stock - CF	971
Total Plan Expected Return	412	Treasury Stock – Common	722
Total Plan Interest Cost	411	Treasury Stock – Preferred	717
Total Plan Obligations	822	Triple Net Asset Value (NNNAV - REIT)	897
Total Plan Other Expenses	412	U.S. GAAP Adjustment	286
Total Plan Service Cost	411	Unbilled Utility Revenue	626
Total Preferred Shares Outstanding	735	Underwriting & Commissions	200
Total Premiums Earned	169	Underwriting Profit or Loss	487
Total Receivables, Net	618	Undeveloped Acreage- Mining	876

Undeveloped Acreage- Oil & Gas	881	Value of Paid Clicks	494
Undeveloped Square Kilometers	877	Value of Slot Handle	479
Undeveloped Square Kilometers - Mining	876	Wakala Income	379
Undeveloped Square Kilometers – Oil & Gas	881, 882	Wakala Investments	786
		Wakala Payables	797
Unearned Income	640	Wakala Receivables	791
Unearned Premium/Unearned Revenue	679	Warrants Covered - CF	971
Unearned Premiums - CF	944	Water Operations	163
Unfunded Plan Obligations	822	Weighted Average Weekly Sales per Restaurant	
Unprocessed Claims Inventories, Days	853		595
Unprocessed Claims Inventories, Number	852	Weighted Average Weekly Sales per Restaurant,	
Unprocessed Claims Inventories, Value	853	Total	596
Unrealized Gain (Loss)	723	Wgtd. Avg. Cost of Cap., Total- %	487
Unrealized Gains	263	Wgtd. Avg. Cost of Capital- %	486
Unrealized Gains (Losses)	255	Zakat	374
Unrealized Losses	272	Zinc Production (Long Tons)	542
Unrealized Losses (Gains)	234	Zinc Production (Metric Tons)	541, 543
Unrestricted Investment Accounts	799	Zinc Production (US Tons)	542
Unusual Expense (Income)	232	Zinc, Average Price per Long Ton	524
Unusual Income/Expenses (Segments)	991	Zinc, Average Price per Metric Ton	523, 526
Unusual Items - CF	924	Zinc, Average Price per US Ton	525
Utility Plant - Gross	655	Zinc, Avg. Pp. Long Ton, Total	524
Utility Plant Accumulated Depreciation	656	Zinc, Avg. Pp. Metric Ton, Total	523
Utility Plant, Net	657	Zinc, Avg. Pp. US Ton, Total	525
Utilization of Licensed Beds - %	468	Zinc, Reserves (Long Tons)	872
Utilization of Licensed Beds, Total- %	469	Zinc, Reserves (Metric Tons)	871, 873
Value of Backlog	916	Zinc, Reserves (US Tons)	872
Value of Bookings	915		

Definitions: Income Statement

Total Revenue

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

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

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

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

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

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

Net Sales [RNTS] includes:

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

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

Net Sales [RNTS] excludes:

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

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

Definition revised August 2015

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

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

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

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

Gross Revenue [RREV] includes:

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

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

Gross Revenue [RREV] excludes:

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

Definition revised August 2015

Sales Returns and Allowances

RSRT

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

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

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

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

Sales Returns and Allowances [RSRT] includes:

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

Sales Returns and Allowances [RSRT] excludes:

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

Definition revised August 2015

Excise Taxes Payments

REXT

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

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

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

Excise Taxes Payments [REXT] includes:

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

Excise Taxes Payments [REXT] excludes:

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

Definition revised August 2015

Electric Operations

REOP

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

COA Type	Utility
Data Type	Income

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

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

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

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

Electric Operations [REOP] includes:

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

Electric Operations [REOP] excludes:

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

Definition revised August 2015

Gas Operations

RGOP

COA Code	RGOP
Eikon for Office Field	TR.GasOperations
Eikon for Office Label	Gas Operations
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Income

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

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

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

Gas Operations [RGOP] includes:

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

Gas Operations [RGOP] excludes:

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

Definition revised August 2015

Water Operations

RWAT

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

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

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

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

Water Operations [RWAT] excludes:

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

Definition revised June 2003

Steam Operations**RSOP**

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

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

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

Definition revised June 2003

Other Utility Revenue**ROUR**

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

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

Definition revised September 2010

Revenue**SREV**

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

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

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

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

For industrial companies:

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

For utility companies:

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

Revenue [SREV] includes:

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

Revenue [SREV] excludes:

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

Definition revised August 2015

Gross Premiums Written**RPRW**

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

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

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

The Refinitiv standardized product aggregates gross premiums from all insurance lines.

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

Gross Premiums Written [RPRW] includes:

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

Gross Premiums Written [RPRW] excludes:

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

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

Definition revised March 2008

Net Premiums Earned**RPRE**

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

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial

Data Type Income

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

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

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

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

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

On adoption of IFRS-17 accounting standard by financial companies, supplemental footnote item Insurance Revenue - IFRS 17 [VINS] is included as part of Net Premiums Earned [RPRE].

Definition revised February 2023

Other Insurance Revenue

ROIR

COA Code ROIR

Eikon for Office Field TR.OtherInsuranceRevenue

Eikon for Office Label Other Insurance Revenue

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Income

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

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

Other Insurance Revenue [ROIR] includes:

- Commissions/fees earned on policy-taking
- Commissions/fees earned on policy loans provided

- Pension administration fee income
- Income from annuity-type savings products

Other Insurance Revenue [ROIR] excludes:

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

Definition revised August 2015

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

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

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

Unearned premiums represent the pro rata portion of the premiums in force, applicable to the unexpired period of the policy term. In general, premiums received from non-life policies are earned over the passage of time. The unearned portion reduces gross premiums written. Changes in unearned premiums can contribute as an addition or deduction to Gross Premiums Written [RPRW] depending on if it is positive or negative.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Net Inc/Exp frm Reins Contr Held-IFRS 17 [VICH] is included as part of Reinsurance - Income [RRII].

Definition revised February 2023

Total Premiums Earned SPRE

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

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

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

Total Premiums Earned [SPRE] excludes:

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

Definition revised November 2004

Net Investment Income RNII

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

Data Type Income

Net Investment Income [RNII] represents the total earned investment income of an insurance company, reduced by investment expenses directly related to investing activities. However, the investment income is limited to earnings on capital such as interest income, dividend income, etc., and does not include realized and unrealized gains or losses on such investments.

Net Investment Income [RNII] includes:

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

Net Investment Income [RNII] excludes:

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

Definition revised August 2015

Realized & Unrealized Gains (Losses)

RRGL

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

Data Type Income

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

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

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

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

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

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

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

Definition revised August 2015

Interest & Fees on Loans

RFLI

COA Code

RFLI

Eikon for Office Field	TR.InterestAndFeesOnLoans
Eikon for Office Label	Interest & Fees on Loans
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

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

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

Interest & Fees on Loans [RFLI] includes:

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

Interest & Fees on Loans [RFLI] excludes:

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

Definition revised June 2003

Interest & Dividends on Investment Securities

RISI

COA Code	RISI
Eikon for Office Field	TR.IntAndDivOnInvmtSecs
Eikon for Office Label	Interest and Dividends on Investment Secs
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

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

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

Interest & Dividends on Investment Securities [RISI] includes:

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

Interest & Dividends on Investment Securities [RISI] excludes:

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

Definition revised June 2003

Federal Funds Sold/Securities Purchased Under Resale Agreement RFFS

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

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

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

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

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

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

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

Definition revised June 2003

Interest on Deposits**RDPT**

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

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

Interest on Deposits [RDPT] includes:

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

Definition revised June 2003

Other Interest Income**ROII**

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

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

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

Definition revised June 2003

Other Non-Bank Income**RNBI**

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

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

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

Other Non-Bank Income [RNBI] includes:

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

Definition revised June 2003

Trading Account Interest**RTAI**

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

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

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

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

Definition revised June 2003

Interest Income, Bank

SIIB

COA Code	SIIB
Eikon for Office Field	TR.InterestIncomeBank
Eikon for Office Label	Interest Income, Bank
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank (Standardized Financials only)
Data Type	Income

Interest Income, Bank [SIIB] is composed of:

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

Definition revised June 2003

Other Non-Utility Revenue

RNUR

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

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

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

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

Other Non-Utility Revenue [RNUR] includes:

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

Other Non-Utility Revenue [RNUR] excludes:

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

Definition revised August 2015

Other Non-Insurance Revenue

RNIR

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

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

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

Other Non-Insurance Revenue [RNIR] includes:

- Operating income from non-insurance activities reported by an insurer, such as interest income and fees from credit card operations reported by a banking subsidiary
- Rental income from real estate investments
- Gain/loss on sale of real estate investments
- On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote items included as part of Other Non-Insurance Revenue. [RNIR]
 - Insurance Service Result-IFRS 17 – Total [VISR]
 - Fin Inc/Exp from Insur Contr Iss-IFRS 17 [VICI]
 - Fin Inc/Exp frm reinsur ContrHeld-IFRS17 [VIRC]
 - Net Insurance Fin Inc/Exp - IFRS 17[VIFI]

Other Non-Insurance Revenue [RNIR] excludes:

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

Definition revised February 2023

Interest Income, Non-Bank

RINT

COA Code RINT

Eikon for Office Field	TR.InterestIncomeNonBank
Eikon for Office Label	Interest Income, Non-Bank
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

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

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

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

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

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

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

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

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

Definition revised August 2013

Other Revenue		RORE
COA Code	RORE	
Eikon for Office Field	TR.OtherRevenue	
Eikon for Office Label	Other Revenue	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	

Quarterly History Since 1989
 COA Type Industrial
 Data Type Income

Other Revenue [RORE] represents revenue that is not otherwise classified from the main operating activities of a company. Although "other" items reported by a company may be clearly identifiable as a part of Net Sales [RNTS], some items that may not be clearly related to the main operating activity of a company are included in Other Revenue [RORE].

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

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

Definition revised August 2013

Other Revenue, Total

SORE

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

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

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

Definition revised June 2003

Total Revenue

RTLR

COA Code RTLR
 Eikon for Office Field TR.TotalRevenue
 Eikon for Office Label Total Revenue
 Units Millions
 Polarity Positive
 Annual History Since 1983

Quarterly History	Since 1989
COA Type	Bank (Company-Specific Financials only), Industrial, Insurance, Utility
Data Type	Income

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

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

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

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

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

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

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

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

For banks, in the Company-Specific Financials only, Total Revenue [RTLR] represents the sum of:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- FedFundsSold/ScrytPurch UnderResaleAgrmt [RFFS]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Other Non-Bank Income [RNBI]
- Trading Account Interest [RTAI]

Total Revenue [RTLR] excludes:

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

- Bank total revenue, in the Standardized view, representing the sum of interest income and non-interest income (classified as Bank Total Revenue [SBTR])

Definition revised May 2016

Net Operating Expenses

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

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

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

Purchased Power [EPPR] includes:

- Purchased electricity for distribution

Purchased Power [EPPR] excludes:

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

Definition revised August 2015

Fuel Purchased for Resale**EFPR**

COA Code	EFPR
Eikon for Office Field	TR.FuelPurchasedForResale
Eikon for Office Label	Fuel Purchased for Resale
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Expense

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

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

Fuel Purchased for Resale [EFPR] includes:

- Gas purchased for resale

Fuel Purchased for Resale [EFPR] excludes:

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

Definition revised August 2015

Cost of Revenue**ECOR**

COA Code	ECOR
Eikon for Office Field	TR.CostOfRevenue
Eikon for Office Label	Cost of Revenue

Unit	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Expense

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

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

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

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

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

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

- Research and development expenses in the cost of goods and services sold, as well as exploration and development expenses in the cost of goods sold, are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of R&D and exploration/development costs is shown in the supplemental footnote (Research & Development Exp., Supplemental [VRAD]);
- Labor costs in the cost of goods and services sold are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of labor costs is shown in the supplemental footnote (Labor & Related Expense, Supplemental [VLAR]);
- Stock-based compensation in the cost of goods and services sold is classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of the stock-based compensation is shown in the supplemental footnote (Stock-Based Compensation, Supplemental [VSCP]);
- Equity in affiliates in the cost of goods and services sold is classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of equity in affiliates is shown in the supplemental footnote (Equity in Affiliates, Supplemental [VEIA]).

Cost of Revenue [ECOR] includes:

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

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

Cost of Revenue [ECOR] excludes:

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

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

Definition revised August 2015

Excise Taxes Payments

EEXT

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

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

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

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

Excise Taxes Payments [EEXT] includes:

- Value-added taxes (VAT)
- Sales taxes
- Fuel taxes for oil marketing companies
- Liquor taxes for alcoholic beverage companies
- Tobacco taxes for tobacco companies

- Excise taxes for tire companies
- Federal taxes for telecommunication companies
- Betting taxes

Excise Taxes Payments [EEXT] excludes:

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

Definition revised August 2015

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

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

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

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

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

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

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

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

For industrial companies:

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

For utility companies:

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

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

Cost of Revenue, Total [SCOR] includes:

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

- Labor costs reported within the cost of goods sold (including a base salary, annual incentive bonus, ancillary benefits (sick and vacation time, 401K or any other pre- or post-retirement plans and insurance), disability, stock option grants, labor taxes, social security)
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies
- Government royalties and licenses payable by mining, exploration and natural resource companies
- Mining costs and production expenses for mining companies
- Mine decommissioning and rehabilitation costs, if reported within the cost of goods sold
- Extraction costs and lease operating expenses, for oil and gas extraction companies
- Exploration, development and dry hole expenses reported by mining, oil and gas companies within the cost of goods or services sold
- Research and development expenses reported within the cost of goods or services sold
- Franchise and royalty fees, for hotels, motels, restaurants and other companies that use the franchising business model
- Expenses paid to outsourced consultants who are non-contracted employees, reported within the cost of goods and services sold
- Reimbursed expenses for service companies
- Write-down or provisions for expected value diminution of inventory in the usual course of business

Cost of Revenue, Total [SCOR] excludes:

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

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

Definition revised August 2015

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

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

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

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

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

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

Definition revised August 2015

Fuel Expense

EFEX

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

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

Fuel Expense [EFEX] is classified as an operating expense, and is excluded from the calculation of Cost of Revenue, Total [SCOR]).

Fuel Expense [EFEX] includes:

- The cost of fuel used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies
- Oil/gas/fossil fuel purchased for electricity generation by electric utility companies
- Oil/gas purchased by water/steam utility companies

Fuel Expense [EFEX] excludes:

- The cost of electric power purchased for resale by a utility company (classified as Purchased Power [EPPR])
- The cost of natural gas purchased for resale by a gas utility company (classified as Fuel Purchased for Resale [EFPR])

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

Definition revised August 2015

Operations and Maintenance		EDOE
COA Code	EDOE	
Eikon for Office Field	TR.OpsAndMaintenance	
Eikon for Office Label	Operations & Maintenance	
Units	Millions	
Polarity	Negative	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Utility	
Data Type	Expense	

Operations & Maintenance [EDOE] represents costs incurred in the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and distribution of electric power, natural gas, water and heat.

Operations & Maintenance [EDOE] is classified as an operating expense, and is excluded from the calculation of Cost of Revenue, Total [SCOR].

Operations & Maintenance [EDOE] includes:

- Operation and maintenance of power generating plants and power transmission grids, other than direct cost of goods sold
- Operation and maintenance of natural gas storage facilities and distribution networks, other than direct cost of goods sold
- Operation and maintenance of water facilities and distribution networks, other than direct cost of goods sold
- Operation and maintenance of desalination plants, other than direct cost of goods sold
- Operation and maintenance of heating and steam facilities and distribution networks, other than direct cost of goods sold
- All expenses incurred in operating and maintaining utility facilities and distribution networks, if operation and maintenance costs are not presented separately from the cost of goods sold
- Cost of repair/maintenance of vehicles for power distributions

Operations & Maintenance [EDOE] excludes:

- The cost of electric power purchased for resale by a utility company (classified as Purchased Power [EPPR])
- The cost of natural gas purchased for resale by a gas utility company (classified as Fuel Purchased for Resale [EFPR])
- The cost of fuel, gas and power used for generating electricity and the distribution of natural gas, water, heat or steam, reported by utility companies (classified as Fuel Expense [EFEX])
- The costs related to the operation and maintenance of utility facilities and distribution networks, other than direct costs of goods and services sold, related to the generation, storage, transmission and distribution of electric power, natural gas, water and heat (classified as Operations & Maintenance [EDOE])
- Depreciation of power plants, natural gas storage facilities, water and heating plants, and transmission/distribution facilities reported by utility companies (classified as Depreciation [EDEP])
- Depreciation of nuclear fuel (classified as Depreciation [EDEP])

Definition revised August 2015

Interest on Deposit

EIOD

COA Code	EIOD
Eikon for Office Field	TR.InterestOnDeposit
Eikon for Office Label	Interest on Deposit
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Interest on Deposit [EIOD] represents interest paid on deposits from customers. Types of deposits may include demand/checking deposit, non-interest-bearing/interest-bearing deposits, savings deposits, money market accounts, NOW accounts, time deposit accounts, and certificates of deposit.

Interest on Deposit [EIOD] excludes:

- Interest paid on short-term and long-term borrowings (classified as Interest on Other Borrowings [EIOB])

Definition revised June 2003

Interest on Other Borrowings

EIOB

COA Code	EIOB
Eikon for Office Field	TR.IntOnOtherBorrowings
Eikon for Office Label	Interest on Other Borrowings
Units	Millions
Polarity	Negative

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Interest on Other Borrowings [EIOB] represents interest paid for borrowings by banks. Although commercial banks mostly rely on capital from deposits from customers, such banks may issue notes and bonds as long-term capital resources. This interest paid on notes and bonds is still considered an operating interest expense for banks.

Financial institutions other than commercial banks generally rely on borrowings from banks or notes and bonds issued to the public. Due to the nature of the business of financial institutions, all interest expense is considered operating expense.

Interest on Other Borrowings [EIOB] includes:

- Interest expense for long-term capital lease obligations
- Interest expense for overnight loans/advances to other banks
- Interest expense for trading accounts liabilities
- Interest expense for commercial paper issued

Definition revised June 2003

Federal Funds Purchased/Securities Sold Under Repurchase Agreement

EFFS

COA Code	EFFS
Eikon for Office Field	TR.FedFundsSldScryRprcIS
Eikon for Office Label	Fed Funds Prchd/Scty Sold Under Reprch Agrmnt
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

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

Advances from the Federal Home Loan Bank (FHLB) are classified as Federal Funds Purchased for a commercial bank.

Definition revised June 2003

Total Interest Expense STIE

COA Code	STIE
Eikon for Office Field	TR.TotalInterestExpense
Eikon for Office Label	Total Interest Expenses
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank (Standardized Financials only)
Data Type	Expense

Total Interest Expense [STIE] represents total operating interest expense for financial institutions:

- Interest on Deposits [EIOD]
- Interest on Other Borrowings [EIOB]
- Federal Fund Purchased/Securities Sold Under Repurchase Agreement [EFFS]

Definition revised June 2003

Net Interest Income ENII

COA Code	ENII
Eikon for Office Field	TR.NetInterestIncome
Eikon for Office Label	Net Interest Income
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank (Standardized Financials only)
Data Type	Income/Loss

Net Interest Income [ENII] represents Interest Income, Bank [SIIB], reduced by Total Interest Expense [STIE] for banks. Net Interest Income [ENII] indicates interest margins for financial institutions engaged in the lending and borrowing businesses. However, Net Interest Income [ENII] is computed before consideration of Loan Loss Provision [ELLP].

This value is used to calculate Net Interest Margins (before Loan Loss Provision [ELLP]) for banking analysis.

Definition revised June 2003

Loan Loss Provision ELLP

COA Code	ELLP
Eikon for Office Field	TR.LoanLossProvision

Eikon for Office Label	Loan Loss Provision
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Loan Loss Provision [ELLP] represents provisions established for possible defaults by customers on loans from a financial institution. Reserves for possible loan losses are established on loans outstanding on the basis of country risks, industry risks and specific risks of groups of borrowers. When a borrower is in default, the allowance is reduced and replenished in the following fiscal period, which is accounted for in Loan Loss Provision [ELLP].

Refinitiv includes the Loan Loss Provision [ELLP], as reported, which may be net of recoveries of loans written-off.

Definition revised June 2003

Net Interest Income After Loan Loss Provision

SIAP

COA Code	SIAP
Eikon for Office Field	TR.NetIntIncAfterLoanLoss
Eikon for Office Label	Net Interest Income After Loan Loss Provision
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank (Standardized Financials only)
Data Type	Income/Loss

Net Interest Income After Loan Loss Provision [SIAP] represents net gains from loan operations over capital costs for the loans provided after considering expected Loan Loss Provision [ELLP] expenses. It is computed as Interest Income, Bank [SIIB] less Total Interest Expense [STIE] less Loan Loss Provision [ELLP].

Net Interest Income After Loan Loss Provision [ELLP] is used to calculate Net Interest Margin After Loan Loss Provision for banking analysis.

Definition revised June 2003

Losses, Benefits and Adjustments

ELBA

COA Code	ELBA
Eikon for Office Field	TR.LossesBenefitsAdjustmt
Eikon for Office Label	Losses, Benefits, and Adjustments
Units	Millions
Polarity	Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Expense

Losses, Benefits, and Adjustments [ELBA] represents losses paid to policyholders, loss adjustment expenses, and benefits to life policyholders as expenses to insurance policies. Loss adjustment expenses represent expenses for the investigation of designated events that happened, estimation of losses, and any other activity after the event until the payment of claims.

For life insurance policies, it includes not only the actual payment of benefits, but also changes in reserves for life policy benefits, which may be computed on an actuarial basis. Life insurance companies usually have a significant business in annuity-type savings and investment products. Losses, Benefits, and Adjustments [ELBA] includes not only actual payments at maturity, but also changes in reserve for expected future payments to the annuity plans.

Actual payments of claims and losses to policyholders usually have a significant time gap from the time of the designated event. In general, claims and losses to policyholders include not only claims and losses paid, but also claims and losses for the policies that likely happened but are not yet reported at the fiscal year-end date.

Losses, Benefits, and Adjustments [ELBA] includes:

- Claims and losses for life and non-life policies
- Future policy benefits for life policies
- Increase in benefits reserve for life policies
- Loss adjustment expenses
- Benefits to annuity plans
- Health benefits for health insurance
- Benefits for professional liability insurance
- Claims, losses and benefits paid due to contracts ceded to other insurance companies (to be recovered)
- On adoption of IFRS-17 accounting standard by financial companies, supplemental footnote item Insurance Service Expenses - IFRS 17 [VISE] is included as part of Losses, Benefits and Adjustments [ELBA]

Losses, Benefits, and Adjustments [ELBA] excludes:

- Underwriting expenses and commissions paid (classified as Underwriting & Commissions [EUAC])
- Dividends to policyholders (classified as Selling/General/Administrative Expense [ESGA])
- Claims, losses, and benefits recovered from other insurance companies (a negative figure) (classified as Reinsurance - Expense [ERII])

Definition revised February 2023

Underwriting & Commissions

EUAC

COA Code EUAC

Eikon for Office Field TR.UndwrtgAndCommissions

Eikon for Office Label Underwriting and Commissions

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Expense

Underwriting & Commissions [EUAC] represents the commissions received for underwriting insurance policies from policyholders or other insurance companies. Underwriting is the process of selling a guaranteed cash payment in the event of a loss or casualty. Commissions are service charges assessed by an agent in return for arranging the purchase of insurance.

Subscription of new policies is often performed by insurance brokers, who compare policies from multiple insurance companies before any subscription and are paid with commissions from an insurance company whose policy is subscribed. Commissions from a policy may be paid at the time of a subscription, but such commissions may be realized as the contractual time period, covered under the policy, expires.

Unexpired portions of policy acquisition costs may be capitalized and amortized over the period as the underlying policy contracts are recognized as revenue. The amortized portion is included in Amortization of Policy Acquisition Costs [EPAC].

Underwriting & Commissions [EUAC] excludes:

- The amortized portion of policy acquisition costs (classified as Amortization of Policy Acquisition Costs [EPAC])

Definition revised June 2003

Reinsurance - Expense

ERII

COA Code ERII

Eikon for Office Field TR.ReinsuranceExpense

Eikon for Office Label Reinsurance Expense (Expenses Recovered from Reinsurers)

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Expense

Reinsurance - Expense [ERII] represents the portion of expenses recovered from the external insurance companies, in relation to insurance that have been reassigned to other insurance providers.

This is a negative figure that reflects a reduction in the total losses incurred by the insurance company.

Definition revised March 2008

Losses, Benefits and Adjustments, Total**SLBA**

COA Code	SLBA
Eikon for Office Field	TR.LossesBenefitsAdjTtl
Eikon for Office Label	Losses, Benefits, and Adjustments, Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Expense

Losses, Benefits, and Adjustments, Total [SLBA] represents the sum of:

- Losses, Benefits, and Adjustments [ELBA]
- Underwriting & Commissions [EUAC]
- Reinsurance - Expense [ERII]

Definition revised January 2013

Amortization of Policy Acquisition Costs**EPAC**

COA Code	EPAC
Eikon for Office Field	TR.AmortofPolicyAcqnCosts
Eikon for Office Label	Amortization of Policy Acquisition Costs
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Expense

Amortization of Policy Acquisition Costs [EPAC] represents policy acquisition costs that are capitalized and amortized over the contractual period of the underlying policy.

Definition revised June 2003

Selling/General/Administrative Expense**ESGA**

COA Code	ESGA
Eikon for Office Field	TR.SgaExpense
Eikon for Office Label	Selling/General/Administrative Expense
Units	Millions
Polarity	Negative

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Selling/General/Administrative Expense [ESGA] represents the operating costs of running a business other than the costs of readying products or services for sale. Individual expenses included in Selling/General/Administrative Expense [ESGA] may vary depending on the nature of business of a company, but they cover expenses related to selling and marketing activities, general activities that serve many different departments, and administrative activities.

Selling expenses are the costs of promoting, marketing and selling products and services, other than variable costs directly related to a unit of sold products and services.

General and administrative expenses (also called overhead costs) represent operating expenses that are related to the company as a whole, rather than to the amount of manufactured products and sold services, or to the selling department's costs. These include indirect labor costs, the maintenance of premises or equipment, rental, general bills, or the salaries of the management.

When a company reports specific types of SG&A costs, Refinitiv delineates them separately from Selling/General/Administrative Expense [ESGA]. In these cases, Selling/General/Administrative Expense [ESGA] represents SG&A costs other than the following:

- Labor & Related Expense [ELAR]
- Advertising Expense [EADV]
- Research & Development [ERAD]
- Depreciation [EDEP]
- Amortization of Intangibles [EAMI]
- Amortization of Acquisition Costs [EAMA]

Selling/General/Administrative Expense [ESGA] excludes operating costs other than those directly related to the company's selling and administrative functions, such as non-recurring/one-off/unusual items, changes in operating provisions, foreign exchange gains and losses, unrealized and realized investment gains/losses, and operating interest income/expenses.

Selling/General/Administrative Expense [ESGA] includes:

- Selling expenses
- Administration costs
- Corporate overhead costs, general operating expenses
- Pre-opening and start-up costs
- Transport and travel expenses other than directly related to goods and services sold
- Marketing and public relations expenses, other than reported within the cost of goods and services sold
- Consulting and advisory fees
- Administration and management fees, for businesses other than externally managed investment companies
- Auditor's fees, accounting fees, legal fees, consulting fees, and other fees for external professional services

- Franchise and royalty fees, for companies that do not use the franchising business model
- Expenses paid to outsourced consultants who are non-contracted employees, reported outside of the cost of goods and services sold
- The maintenance of a facility/premises, repair costs, occupancy costs
- Office and equipment rental/operating lease costs, other than reported within the cost of goods sold
- Communication and telephone expenses, computer and IT costs, printing costs, general business insurance, postage and delivery expenses, entertainment expense, charitable contributions, penalties and fines, bank fees
- Sales taxes, value-added tax (VAT), ad valorem tax and other excise taxes reported within operating expenses, outside of the cost of goods sold – for companies other than utility companies
- Indirect taxes other than excise taxes, VAT, or income taxes – including real estate taxes, stamp duties and other non-income taxes
- Provision for doubtful accounts/bad debt provisions/provisions for the impairment of accounts receivable in the usual course of business
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business
- Warranty expenses for automobile manufacturers
- Forest management expenses for forest/paper companies

Selling/General/Administrative Expense [ESGA] excludes:

- Labor costs (salaries/wages, bonuses, directors' and management fees, pension/retirement expenses, labor taxes, social security) reported outside of the cost of goods sold (classified as Labor & Related Expense [ELAR])
- Labor costs (salaries/wages, bonuses, directors' and management fees, pension/retirement expenses, labor taxes, social security) reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Labor costs (salaries/wages, bonuses, directors' and management fees, pension/retirement expenses, labor taxes, social security) that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies (classified as Cost of Revenue [ECOR])
- Depreciation of fixed assets reported outside of the cost of goods and services sold (classified as Depreciation [EDEP])
- Depreciation of fixed assets reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Amortization of intangible assets reported outside of the cost of goods and services sold (classified as Amortization of Intangibles [EAMI])
- Amortization of intangible assets reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Amortization of goodwill or acquisition costs, reported outside of the cost of goods and services sold (classified as Amortization of Acquisition Costs [EAMA])
- Amortization of goodwill or acquisition costs, reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])

- Advertising costs reported outside of the cost of goods and services sold (classified as Advertising Expense [EADV])
- Advertising costs reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Advisory and management fees, for externally managed investment companies and exchange-traded funds (classified as Cost of Revenue [ECOR])
- Research and development expenses reported within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Research and development expenses reported outside the cost of goods or services sold (classified as Research & Development [ERAD])
- Mining costs and production expenses for mining companies (classified as Cost of Revenue [ECOR])
- Mine decommissioning and rehabilitation costs, if reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Mine decommissioning and rehabilitation costs, if reported outside of the cost of goods sold (classified as Other Operating Expense [EOOE])
- Extraction costs and lease operating expenses, for oil and gas extraction companies (classified as Cost of Revenue [ECOR])
- Exploration, development and dry hole expenses reported by mining, oil and gas companies within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Exploration, development and dry hole expenses reported by mining, oil and gas companies outside of the cost of goods or services sold (classified as Research & Development [ERAD])
- Government royalties and licenses payable by mining, exploration and natural resource companies (classified as Cost of Revenue [ECOR])
- Custodian fees for securities brokerage companies (classified as Cost of Revenue [ECOR])
- Franchise and royalty fees, for hotels, motels, restaurants and other companies that use the franchising business model (classified as Cost of Revenue [ECOR])
- Expenses paid to outsourced consultants who are non-contracted employees, reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Transport costs directly related to services and goods sold, for transportation and other businesses (classified as Cost of Revenue [ECOR])
- Office and equipment rental/operating lease costs, reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Sales taxes, value-added tax (VAT) and other excise taxes reported as a contra account within revenues (classified as Excise Taxes Payments [REXT])
- Sales taxes, value-added tax (VAT) and other excise taxes reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales taxes, value-added tax (VAT), ad valorem tax and other excise taxes reported within operating expenses, outside of the cost of goods sold – for utility companies (classified as Property & Other Taxes [EPOT])
- General taxes other than taxes on net income and payroll levies, reported by utility companies, including property taxes (classified as Property & Other Taxes [EPOT])

- License fees payable by utility companies (classified as Property & Other Taxes [EPOT])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of inventories or current assets arising from a non-recurring event (classified as Impairment – Assets Held for Sale [EIAS])
- Impairment/write-down/write-off/revaluation of investment securities arising from a non-recurring event (classified as Impairment – Assets Held for Sale [EIAS])
- Other non-recurring/unusual items (classified as Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets - Operating [EGLA], or Other Unusual Expense (Income) [EUIE])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Foreign exchange gains and losses reported in the operating section (classified as Investment Income – Operating [EINV])
- Unrealized or realized investment gains and losses reported in the operating section (classified as Investment Income – Operating [EINV])
- Interest charges and income reported in the operating section (classified as Interest Income – Operating [EIIN]), Interest Expense – Operating [EIEX] or Interest Expense(Income) - Net Operating [EINN])

Labor & Related Expense	ELAR
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COA Code	ELAR
Eikon for Office Field	TR.LaborRelatedExp
Eikon for Office Label	Labor And Related Expense
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Labor & Related Expense [ELAR] consists of expenses paid to employees of a company in the form of salaries, wages, fees, benefits or any other form of compensation.

Labor & Related Expense [ELAR] is collected when it is reported outside of the cost of goods sold. However, for manufacturing and mining companies, if labor costs are not clearly labeled as costs of goods sold or selling/general/administrative expenses, they are classified as Cost of Revenue [ECOR]. The full value of labor costs is then shown in the supplemental footnote (Labor & Related Expense, Supplemental [VLAR]);

Expenses paid to auditors and out-sourced consultants need to be excluded from this line unless such labor forces are contracted employees.

Labor & Related Expense [ELAR] includes:

- All labor costs reported within selling, general and administrative expenses

- All labor costs that are not clearly labeled as the cost of goods sold, for businesses other than manufacturing and mining companies
- Payroll/salary/wages/benefits
- Director's fees, compensation to officers
- Bonus/stock-based compensation to employees
- Pension benefits, post-retirement benefits
- Profit sharing, stock option costs
- Retirement payment expenses
- Severance costs in the usual course of business
- Commissions to sales staffs
- Contracted labor expenses
- ESOP contribution
- Payroll taxes and social security levies

Labor & Related Expense [ELAR] excludes:

- Labor costs reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies (classified as Cost of Revenue [ECOR])
- Amortization of deferred compensation to employees and deferred stock-based compensation (classified as Cost of Revenue [ECOR] if reported within the cost of goods sold, or as Other Operating Expense [EOOE] if reported outside of the cost of goods sold)
- Expenses paid to outsourced consultants who are non-contracted employees, reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Expenses paid to auditors and outsourced consultants who are non-contracted employees, reported outside of the cost of goods and services sold (classified as Selling/General/Administrative Expense [ESGA])
- Advisory and management fees for externally managed investment companies (classified as Cost of Revenue [ECOR])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [ERES])

Definition revised August 2015

Advertising Expense

EADV

COA Code	EADV
Eikon for Office Field	TR.AdvertisingExpense
Eikon for Office Label	Advertising Expense
Units	Millions
Polarity	Negative
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Advertising Expense [EADV] represents the cost of advertising media and promotional expenses.
Advertising Expense [EADV] may include outsourced advertising expenses.

If advertising costs are reported within the cost of goods sold they are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of advertising costs is shown in the supplemental footnote (Advertising Expense, Supplemental [VADV]).

Advertising Expense [EADV] includes:

- Advertisement costs
- Outsourced advertising services
- Travel expenses related to advertising
- Advertising development expenses
- Promotional expenses, if not delineated separately from advertising costs
- Marketing expenses, if not delineated separately from advertising costs

Advertising Expense [EADV] excludes:

- Advertising and promotional costs directly attributable to the products sold, reported within the cost of goods and services sold (classified as Cost of Revenue [ECOR])
- Promotional and marketing expenses, if delineated separately from advertising (classified as Selling/General/Administrative Expense [ESGA])

Definition revised August 2015

Selling/General/Administrative Expenses, Total

SSGA

COA Code	SSGA
Eikon for Office Field	TR.SgaExpenseTotal
Eikon for Office Label	Selling/General/Administrative Expenses, Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Selling/General/Administrative Expenses, Total [SSGA] represents the sum of:

- Selling/General/Administrative Expense [ESGA]
- Labor & Related Expense [ELAR]
- Advertising Expense [EADV]

Selling/General/Administrative Expenses, Total [SSGA] may not represent total indirect operating expenses when Research & Development [ERAD] and Depreciation/Amortization [EDEP] expenses are separately disclosed.

Selling/General/Administrative Expenses, Total [SSGA] excludes:

- Research & Development [ERAD]
- Depreciation/Amortization [SDPR], further delineated into Depreciation [EDEP], Amortization of Intangibles [EAMI] and Amortization of Acquisition Costs [EAMA]
- Amortization of Policy Acquisition Costs [EUAC] (for insurance companies)
- Net investment losses or gains and interest charges (classified as Interest Expense (Income), Net - Net Operating, Total [SINN], further delineated into Interest Expense, Net – Operating [SIEO], Interest/Investment Income – Operating [SIIO] and Interest Expense(Income) - Net Operating [EINN])
- Unusual Expense (Income) [SUIE] (further delineated into Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets – Operating [EGLA], Other Unusual Expense (Income) [EUIE])

Definition revised August 2015

Research & Development

ERAD

COA Code	ERAD
Eikon for Office Field	TR.ResearchAndDevelopment
Eikon for Office Label	Research And Development
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Expense

Research & Development [ERAD] represents expenses for the research and development of new products and services by a company in order to obtain a competitive advantage. These expenses are incurred to support the search for new or refined knowledge and ideas, and for the application or use of such knowledge and ideas for the evolution of new or improved products and processes.

The item represents the portion directly expensed in the income statement, outside of the cost of goods sold. If a company discloses both the expensed portion of R&D and the portion of R&D costs that was capitalized during the period on the balance sheet, Refinitiv presents the calculation that was applied to arrive at Research & Development [ERAD], instead of the combined net value:

- total cash expense for research and development costs (representing the sum of the income statement expense and the portion capitalized on the balance sheet during the period)
- less the portion of research and development costs that was capitalized on the balance sheet during the period

Research & Development [ERAD] also represents exploration and development charges, reported outside of the cost of goods sold by mining, oil and gas companies, such as the cost of collecting and analyzing

geophysical and seismic data in potential crude oil or natural gas exploration sites, as well as the cost of drilling wells.

If research and development costs are reported within the cost of goods sold they are classified as Cost of Revenue [ECOR] on the face of the income statement. The full value of R&D and exploration/development costs is shown in the supplemental footnote (Research & Development Exp., Supplemental [VRAD]).

Research & Development [ERAD] includes:

- Research and development costs reported outside of the cost of goods or services sold, expensed directly in the income statement
- Items used in the calculation of net R&D costs, if a company presents capitalized R&D costs (total cash expense for research and development less the portion capitalized on the balance sheet during the period)
- Applied & basic research/clinical expenses for biotechnology & drug companies – reported outside of the cost of goods or services sold
- Rental costs reported within research and development expenses, if disclosed outside of the cost of goods or services sold
- Labor expenses and stock-based compensation reported within research and development expenses, if disclosed outside of the cost of goods or services sold
- Mineral exploration and development costs reported outside of the cost of goods or services sold by mining or natural resource exploration companies
- Exploration, development, dry hole and abandonment expenses reported outside of the cost of goods or services sold by oil and gas extraction companies
- Engineering costs
- Survey and mapping expenses for oil and gas exploration companies
- Write-offs/write-downs of exploration costs/expenditures for oil/gas/mining companies
- Software development costs for software and programming companies
- Design/development costs for apparel and accessories companies
- Gaming development costs for casino companies

Research & Development [ERAD] excludes:

- Depreciation or amortization of capitalized research and development costs (classified as Depreciation [EDEP] or Amortization of Intangibles [EAMI])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW])
- The portion of acquired in-process research and development costs (IPR&D) that was and amortized during the period, following the capitalization as tangible or intangible assets (classified as Depreciation [EDEP] or Amortization of Intangibles [EAMI])
- Research and development expenses reported within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Rental, labor and stock-based compensation costs reported within research and development expenses, if disclosed in the cost of goods or services sold (classified as Cost of Revenue [ECOR])

- Customer-paid research and development expenditure for contracted research and development projects for biotechnology companies (classified as Cost of Revenue [ECOR])
- Income from external grants received to cover research and development expenses (classified as Other, Net [EONT])
- Extraction costs and lease operating expenses, for oil and gas extraction companies (classified as Cost of Revenue [ECOR])
- Mineral exploration and development costs reported within the cost of goods or services sold by mining and natural resource exploration companies (classified as Cost of Revenue [ECOR])
- Exploration, development, dry hole and abandonment expenses reported by oil and gas extraction companies within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Amortization of patents (internally capitalized, acquired, or licensed from another company – classified as Amortization of Intangibles [EAMI])
- Amortization of capitalized software development costs for software and programming companies (classified as Amortization of Intangibles [EAMI] or Depreciation [EDEP], depending on the classification of capitalized software assets)
- Amortization of capitalized design/development costs for apparel and accessories companies (classified as Amortization of Intangibles [EAMI])
- Amortization of capitalized programming costs for cable TV companies (classified as Amortization of Intangibles [EAMI])
- Amortization of capitalized gaming development costs for casino companies (classified as Amortization of Intangibles [EAMI])
- Licensing fees for technology from another company (classified as Selling/General/Administrative Expense [ESGA])
- Programming costs and license fees for cable TV and broadcasting companies (classified as Cost of Revenue [ECOR])
- Government royalties, fees and licenses payable by mining, natural resource, oil and gas exploration companies (classified as Cost of Revenue [ECOR])

Definition revised August 2015

Depreciation

EDEP

COA Code	EDEP
Eikon for Office Field	TR.Depreciation
Eikon for Office Label	Depreciation, Operating
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Depreciation [EDEP] represents the accounting process of allocating the cost of tangible fixed assets to expenses, over those periods during which the company is expected to benefit from the use of the assets.

Some companies do not delineate depreciation from amortization of intangibles, and amortization of tangibles. In such instances, all of these values are represented by Depreciation [EDEP]. However, if these items are delineated in the footnotes, then the details are classified as Amortization of Intangibles, Supplemental [VAMI], Amortization of Acquisition Costs, Supplemental [VAMA], and/or Depreciation, Supplemental [VDEP].

Depreciation [EDEP] represents the cost reported in the income statement, or in notes to the income statement. It is used for items reported outside of the cost of goods sold, or as part of selling, general and administrative expenses.

If depreciation is presented as part of the cost of goods and services sold, it is classified as Cost of Revenue [ECOR], in order to preserve the correct standardized value of the cost of revenue [SCOR] and to ensure the correct computation of Gross Profit [SGRP]. The full value of depreciation, including the portion reported within the cost of revenue, is shown in the supplemental footnote (Depreciation, Supplemental [VDEP]).

Depreciation [EDEP] includes:

- Amortization of intangible fixed assets, if a company combines it with the depreciation of tangible fixed assets
- Depreciation of tangible fixed assets combined with impairment charges, if the latter are not delineated separately
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets
- Depreciation of fixed assets capitalized under long-term finance lease contracts
- Depreciation of land improvement costs capitalized as tangible assets
- Depreciation of properties under leases for real estate operations companies
- Depreciation reported within research and development costs
- Depreciation of capitalized software development costs for software and programming companies, if software is capitalized as property, plant and equipment
- The portion of acquired in-process research and development costs (IPR&D), capitalized as tangible assets, that was depreciated during the period
- Depreciation of power plants, natural gas storage facilities, water and heating plants, and transmission/distribution facilities reported by utility companies
- Depreciation of capitalized prepaid lease rights classified as tangible assets
- Depreciation of nuclear fuel
- Depletion of natural resources
- Depreciation of biological assets

Depreciation [EDEP] excludes:

- Depreciation disclosed within the cost of goods sold, including depreciation of investment properties in COGS (classified as Cost of Revenue [ECOR])
- Depreciation of investment properties disclosed outside of the cost of goods sold, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment

Income – Operating [EINV] for Industrial and Utility companies, or as Other Operating Expense [EOOE] for Insurance companies)

- Impairment of tangible fixed assets, delineated separately from depreciation (classified as Impairment-Assets Held for Use [EIAU])
- Amortization of intangibles, when separated from depreciation of tangible fixed assets (classified as Amortization of Intangibles [EAMI])
- Amortization of acquisition costs or goodwill (classified as Amortization of Acquisition Costs [EAMA])
- Amortization of capitalized software development costs for software and programming companies, if software is capitalized as intangible assets (classified as Amortization of Intangibles [EAMI])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW])
- The portion of acquired in-process research and development costs (IPR&D), capitalized as intangible assets, that was amortized during the period (classified as Amortization of Intangibles [EAMI])
- Research and development costs expensed directly in the income statement (classified as Research & Development [ERAD])
- Items used in the calculation of net R&D costs, if a company presents R&D costs capitalized during the period (total cash expense for research and development less the portion capitalized on the balance sheet during the period – shown as components of Research & Development Expense, Supplemental [VRAD])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Amortization of deferred charges reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred costs classified as intangible fixed assets, disclosed outside of the cost of goods sold (classified as Amortization of Intangibles [EAMI])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest Expense, Operating [EIEX] or Interest Expense, Non-Operating [NIEN])
- Amortization of deferred costs other than deferred financial charges, reported outside of the cost of goods sold, in the operating section or in the single-step format of the income statement (classified as Other Operating Expense [EOOE])
- Amortization of deferred charges reported in the non-operating section, other than deferred financial charges (classified as Non-Operating Income/Expense [NONT])
- Depreciation or amortization of capitalized prepaid lease rights reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of capitalized prepaid lease rights which are not treated as tangibles, disclosed outside of the cost of goods sold (classified as Amortization of Intangibles [EAMI] – if treated as intangible assets; as Other Operating Expense [EOOE] – if treated as deferred charges unrelated to tangibles and intangibles; or as Investment Income – Operating [EINV] – for prepaid lease rights capitalized as investment properties, in standards that treat these properties as investment assets)

Definition revised August 2015

Amortization of Intangibles**EAMI**

COA Code	EAMI
Eikon for Office Field	TR.AmortIntangibles
Eikon for Office Label	Amortization of Intangibles, Operating
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Amortization of Intangibles [EAMI] represents the accounting process of allocating the cost of assets that lack physical existence over those periods during which the company is expected to benefit from the use of the assets. Intangible assets usually have a high degree of uncertainty concerning future benefits.

Amortization of Intangibles [EAMI] excludes the amortization of acquisition costs (goodwill).

Amortization of Intangibles [EAMI] represents the cost reported in the income statement, or in notes to the income statement. It is used for items reported outside of the cost of goods sold, or as part of selling, general and administrative expenses.

If amortization is presented as part of the cost of goods and services sold, it is classified as Cost of Revenue [ECOR], in order to preserve the correct standardized value of the cost of revenue [SCOR] and to ensure the correct computation of Gross Profit [SGRP]. The full value of intangible amortization, including the portion reported within the cost of revenue, is shown in the supplemental footnote (Amortization of Intangibles, Supplemental [VAMI]).

Amortization of Intangibles [EAMI] includes:

- Amortization of assets capitalized on the balance sheet as intangibles, other than goodwill
- Amortization of intangibles combined with impairment charges, if the latter are not delineated separately
- Amortization of goodwill/acquisition costs and other intangibles, if it is presented as a combined value and goodwill amortization is not delineated separately
- Amortization of deferred costs classified as intangible assets
- Amortization of capitalized prepaid lease rights classified as intangible assets
- Amortization of software/product development costs for software and programming companies, if software is capitalized as intangible assets
- Amortization of patents/licenses/franchises for biotechnology and drug-related companies
- Amortization of capitalized film costs for motion picture companies
- Amortization of capitalized program rights/distribution rights/distribution agreements/subscription rights for broadcasting and cable television companies
- Amortization of capitalized road access rights for forestry companies
- Amortization of capitalized programming costs for cable TV companies

- The portion of acquired in-process research and development costs (IPR&D), capitalized as intangible assets, that was amortized during the period

Amortization of Intangibles [EAMI] excludes:

- Amortization of intangibles disclosed within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of goodwill/acquisition costs, if reported separately from other intangible assets (classified as Amortization of Acquisition Costs [EAMA])
- Impairment or write-off of intangible assets and goodwill/acquisition costs (classified as Impairment-Assets Held for Use [EIAU])
- Depreciation of capitalized software development costs for software and programming companies, if the software is capitalized as property, plant and equipment (classified as Depreciation [EDEP])
- The portion of acquired in-process research and development costs (IPR&D), capitalized as tangible assets, that was depreciated during the period (classified as Depreciation [EDEP])
- Research and development costs expensed directly in the income statement (classified as Research & Development [ERAD])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Amortization of deferred charges reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred costs classified as tangible fixed assets (classified as Depreciation [EDEP])
- Amortization of deferred costs other than deferred financial charges, reported outside of the cost of goods sold, in the operating section or in the single-step format of the income statement (classified as Other Operating Expense [EOOE])
- Amortization of deferred charges reported in the non-operating section, other than deferred financial charges (classified as Non-Operating Income/Expense [NONT])
- Amortization of deferred stock-based compensation, sales commissions, and incentive compensation (classified as Cost of Revenue [ECOR] if reported within the cost of goods sold, or as Other Operating Expense [EOOE] if reported outside of the cost of goods sold)
- Amortization of deferred incorporation/organization expenses and pre-opening costs (classified as Other Operating Expense [EOOE])
- Deferred royalties and marketing costs (classified as Cost of Revenue [ECOR] if reported within the cost of goods sold, or as Other Operating Expense [EOOE] if reported outside of the cost of goods sold)
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest Expense, Operating [EIEX] or Interest Expense, Non-Operating [NIEN])
- Amortization of debt discounts (classified as Interest Expense, Operating [EIEX] or Interest Expense, Non-Operating [NIEN])
- Depreciation or amortization of capitalized prepaid lease rights reported within the cost of goods sold, which are not treated as intangibles (classified as Cost of Revenue [ECOR])

- Depreciation or amortization of capitalized prepaid lease rights disclosed outside of the cost of goods sold, which are not treated as intangibles (classified as Depreciation [EDEP] – if treated as tangible assets; as Other Operating Expense [EOOE] – if treated as deferred charges unrelated to tangibles and intangibles; or as Investment Income – Operating [EINV] – for prepaid lease rights capitalized as investment properties, in standards that treat these properties as investment assets)
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Impairment-Assets Held for Use [EIAU])
- Negative goodwill recognized (classified as Other Unusual Expense (Income) [EUIE])

Definition revised August 2015

Amortization of Acquisition Costs

EAMA

COA Code	EAMA
Eikon for Office Field	TR.AmortizationOfAcquisitionCosts
Eikon for Office Label	Amortization of Acquisition Costs, Operating
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Amortization of Acquisition Costs [EAMA] represents the value of capitalized company acquisition costs (goodwill) that have been allocated to the current accounting period. Goodwill is the excess of the price paid for the purchase of a business over the fair market value of its identifiable tangible and intangible assets, less liabilities. Amortization of goodwill consists of the periodic reduction of the premium paid in the acquisition over the company's value.

The amortization of goodwill is no longer permitted by the International Financial Reporting Standards (IFRS) and by the U.S. GAAP. However, it is allowed in many local accounting standards.

Amortization of Acquisition Costs [EAMA] represents the cost reported on the face of the income statement, or in notes to the income statement. It is used for items reported outside of the cost of goods sold.

If the amortization of goodwill is presented as part of the cost of goods and services sold, it is classified as Cost of Revenue [ECOR], in order to preserve the correct standardized value of the cost of revenue [SCOR] and to ensure correct computation of Gross Profit [SGRP]. The full value of goodwill amortization, including the portion reported within the cost of revenue, is shown in the supplemental footnote (Amortization of Acquisition Costs, Supplemental [VAMA]).

Amortization of Acquisition Costs [EAMA] includes:

- Amortization of the excess of the purchase price over the value of acquired companies (amortization of goodwill)
- Amortization of the excess of the value of acquired companies over their purchase price (amortization of negative goodwill)

Amortization of Acquisition Costs [EAMA] excludes:

- Amortization of goodwill disclosed within the cost of goods sold (classified as Cost of Revenue [ECOR])

- Amortization of capitalized R&D costs and other intangibles acquired through a business acquisition, if these assets are still disclosed as intangibles (different than goodwill) on the balance sheet following the acquisition (classified as Amortization of Intangibles [EAMI])
- Amortization of acquired software costs or capitalized software programming costs (classified as Amortization of Intangibles [EAMI])
- Impairment of goodwill/acquisition costs (classified as Impairment – Assets Held for Use [EIAU])
- Negative goodwill recognized (classified as Other Unusual Expense (Income) [EUIE])
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Impairment-Assets Held for Use [EIAU])
- Amortization of technology and licenses acquired (classified as Amortization of Intangibles [EAMI])

Definition revised August 2015

Depreciation/Amortization

SDPR

COA Code	SDPR
Eikon for Office Field	TR.DepreciationAmort
Eikon for Office Label	Depreciation And Amortization
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Depreciation/Amortization [SDPR] represents the sum of:

- Depreciation [EDEP]
- Amortization of Intangibles [EAMI]
- Amortization of Acquisition Costs [EAMA]

Definition revised June 2003

Interest Expense – Operating

EIEX

COA Code	EIEX
Eikon for Office Field	TR.InterestExpenseOperating
Eikon for Office Label	Interest Expense - Operating
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Utility, Insurance

Data Type Expense

Interest Expense – Operating [EIEX] represents interest expense for financial services subsidiaries of non-banking companies. In order to use Interest Expense – Operating [EIEX], the subsidiaries must primarily be engaged in financial services other than insurance operations. Although the parent company is engaged in industrial, utility, or insurance businesses, the respective subsidiaries must be engaged in financial services in their day-to-day operations, including the provision of loans to customers.

There are many cases in which ordinary expenses of a company are not delineated between operating and non-operating, and all of the ordinary expenses are grouped together prior to pre-tax income. Interest expense in such cases is classified as Interest Expense – Operating [EIEX], which may have a similar nature to Interest Expense, Non-Operating [NIEN] for financial analysis.

Interest Expense – Operating [EIEX] includes:

- Amortization of discounts/premiums or debt issuance expenses, capitalized from issuance of debt, reported in the operating expense section

Interest Expense – Operating [EIEX] excludes:

- Interest expense that is reduced by interest income (classified as Interest, Net [EINN])

Definition revised June 2003

Interest Capitalized – Operating

ECAP

COA Code ECAP

Eikon for Office Field TR.InterestCapitalizedOperating

Eikon for Office Label Interest Capitalized - Operating

Units Millions

Polarity Negative

Annual History Since 1985

Quarterly History Since 1989

COA Type Industrial, Insurance, Utility

Data Type Expense

Interest Capitalized – Operating [ECAP] represents interest expenses that, rather than being expensed directly in the income statement, are deferred to a company's property, plant and equipment, intangible assets or deferred charges, and subsequently depreciated or amortized over the life of the related assets. It also represents interest costs deferred to long-term inventories, which are subsequently expensed as the cost of goods sold.

Interest Capitalized – Operating [ECAP] reflects the portion of interest capitalized that is disclosed as part of net operating costs.

Definition revised April 2018

Interest Expense, Net – Operating

SIEO

COA Code SIEO

Eikon for Office Field TR.InterestExpenseNetOper

Eikon for Office Label Interest Expense, Net - Operating

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Insurance, Utility

Data Type Expense

Interest Expense, Net – Operating [SIEO] represents Interest Expense – Operating [EIEX] reduced by Interest Capitalized – Operating [ECAP].

Definition revised June 2003

Interest Income – Operating

EIIN

COA Code EIIN

Eikon for Office Field TR.InterestIncomeOper

Eikon for Office Label Interest Income - Operating

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility

Data Type Income

Interest Income – Operating [EIIN] is interest that is collected from an investment portfolio or invested securities. This amount is reported as a negative figure in the operating section of the income statement.

If a company does not delineate between dividend income or other investment income and interest income on the income statement, the dividend income or other interest income is classified as Interest Income – Operating [EIIN].

Definition revised June 2003

Investment Income – Operating

EINV

COA Code EINV

Eikon for Office Field TR.InvestmentIncomeOper

Eikon for Office Label Investment Income - Operating

Units Millions

Polarity Negative

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility

Data Type Income
Investment Income – Operating [EINV] represents investment losses or income, as well as dividend income received from invested assets.

Investment Income – Operating [EINV] is used for items reported in the operating section of the income statement, in the functional or cost-by-nature income statement formats.

The item is collected as a negative figure (for income) or as a positive figure (for costs and losses).

Investment Income – Operating [EINV] includes:

- Equity losses (earnings) in affiliates, associates, joint ventures, and unconsolidated subsidiaries
- Minority interest (gains or losses arising from minority stakes held by the company in other businesses)
- Dividend income
- Gain/loss on the sale or revaluation of investment securities, generally from marketable securities available for sale
- Gains/losses on the sale of equity stakes treated as investments held for sale or revaluation
- Foreign currency gains/losses
- Unrealized gain/loss on investment properties
- Depreciation of investment properties disclosed in the operating section outside of the cost of goods sold, for companies reporting in the IFRS or in other standards that treat these as investments

Investment Income – Operating [EINV] excludes:

- Net investment income or losses disclosed in the revenue section, or forming part of a company's core operations or investment activities (classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] and Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template)
- Net investment income or losses disclosed in the non-operating section, or not forming part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates [CEIA])
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])
- Earnings allocated to joint venture partners when the full consolidation method is applied to joint venture projects (classified as Minority Interest [CMIN] – for the portion reported below income before taxes; or as Minority Interest, Supplemental [VMIN] – for the sum of all items regardless of their position in the income statement)

- Minority interest (minority shareholders' share in the earnings of the company's subsidiaries that are not fully consolidated; classified as Minority Interest [CMIN] – for the portion reported below income before taxes; or as Minority Interest, Supplemental [VMIN] – for the sum of all items regardless of their position in the income statement)
- Interest income and costs reported in the operating section (classified as Interest Income – Operating [EIIN], Interest Expense – Operating [EIEX] or Interest Expense (Income) - Net Operating [EINN])
- Interest income reported in the non-operating section (classified as Interest Income – Non-Operating [NIIN], Interest Expense - Non-Operating [NIEN] or Interest Income(Exp), Net Non-Operating [NINN])
- Interest income reported in the single-step (total income/total expense) format of the income statement (classified as Interest Income – Non-Operating [NIIN], Interest Expense - Non-Operating [NIEN] or Interest Income(Exp), Net Non-Operating [NINN])
- Gain/loss on the sale of assets other than goods for sale, investment securities or hedging instruments (classified as Loss (Gain) on Sale of Assets – Operating [EGLA])
- Gain/loss on the sale of discontinued operations, if reported above income before taxes (classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement)
- Gain/loss on the sale of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Depreciation of investment properties disclosed within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets (classified as Depreciation [EDEP])

Definition revised September 2022

Interest/Investment Income – Operating

SIIO

COA Code	SIIO
Eikon for Office Field	TR.InterestInvmtIncOper
Eikon for Office Label	Interest/Investment Income - Operating
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Income

Interest/Investment Income – Operating [SIIO] represents the sum of Interest Income – Operating [EIIN] and Investment Income – Operating [EINV].

Definition revised September 2022

Interest Expense (Income) – Net Operating

EINN

COA Code	EINN
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Eikon for Office Field	TR.InterestExpenseIncomeNetOperating
Eikon for Office Label	Interest Expense (Income) - Net Operating
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Interest Expense (Income) – Net, Operating [EINN] represents the net interest expense (income) reported in the operating section by the company, when the company does not delineate between interest expense and interest income incurred.

Interest Expense (Income), Net, Operating [EINN] is also used to report the difference between interest income and interest expense in the operating section for the standardized financials view, when the company reports interest income and interest expense separately.

Interest Expense (Income), Net Operating [EINN] represents the sum of:

- Interest Expense, Net Operating [SIEO]
- Interest/Investment Income, Operating [SIIO]

Definition revised January 2013

Interest Expense (Income), Net - Operating, Total

SINN

COA Code	SINN
Eikon for Office Field	TR.InterestExpNetOperTtl
Eikon for Office Label	Interest Expense (Income), Net-Operating, Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Interest Expense (Income), Net - Operating, Total [SINN] represents the sum of:

- Interest Expense, Net – Operating [SIEO]
- Interest/Investment Income – Operating [SIIO]
- Interest Expense (Income) – Net Operating [EINN]

Definition revised September 2008

Purchased R&D Written-Off

ERDW

COA Code	ERDW
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Eikon for Office Field	TR.PurchasedRDWrittenOff
Eikon for Office Label	Purchased R&D Written-Off
Units	Millions
Polarity	Negative
Annual History	Since 1987
Quarterly History	Since 1990
COA Type	Industrial, Utility
Data Type	Expense

Purchased R&D Written-Off [ERDW] represents the write-off of acquired in-process research and development costs (IPR&D).

R&D expenditures may be capitalized by a company, and then acquired by another firm. Depending on accounting standards, the acquiring company would either expense the whole value of purchased R&D directly in the income statement, or capitalize the costs as tangible or intangible assets and subsequently depreciate or amortize over years during which the assets are supposed to generate an economic value. Purchased R&D Written-Off [ERDW] consists of the currently expensed or written-off portion of purchased R&D.

Purchased R&D Written-Off [ERDW] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If the write-off of purchased R&D costs is reported in the revenue section or in the non-operating section, it is moved by Refinitiv to the operating section and also coded as Purchased R&D Written-Off [ERDW].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Purchased R&D Written-Off [ERDW].

In rare scenarios, a company may present the value of purchased R&D costs written off that cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of in-process R&D write-off, which has not been shown by Refinitiv on the face, is collected in a footnote – Purchased R&D Written-Off, Supplemental [VRDW].

Purchased R&D Written-Off [ERDW] includes:

- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing
- Write-off of in-process R&D costs disclosed within the cost of goods sold

Purchased R&D Written-Off [ERDW] excludes:

- The remaining portion of in-process R&D write-off, which cannot be related to face items and has not been shown by Refinitiv on the face of the income statement (classified as Purchased R&D Written-Off, Supplemental [VRDW]).
- Research and development costs expensed directly in the income statement (broken out into their components: the portion capitalized during the period on the balance sheet and the portion amortized during the period – if such information is available; classified as Research & Development [ERAD])
- The portion of acquired in-process research and development costs (IPR&D) that was depreciated or amortized during the period, following their capitalization as tangible or intangible assets on the balance sheet (classified as Depreciation [EDEP] or Amortization of Intangibles [EAMI])

Definition revised August 2015

Restructuring Charge**ERES**

COA Code	ERES
Eikon for Office Field	TR.RestrictCharge
Eikon for Office Label	Restructuring Charge
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Restructuring Charge [ERES] is an unusual or non-recurring item related to a significant rearrangement of a company's assets and/or liabilities. The restructuring may include discontinuing a line of business, closing plants, or making employee cutbacks. Restructuring Charge [ERES] is reported as an expense before taxes.

Restructuring Charge [ERES] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If restructuring charges are reported in the revenue section or in the non-operating section, they are moved by Refinitiv to the operating section and also coded as Restructuring Charge [ERES].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Restructuring Charge [ERES].

In rare scenarios, a company may present the value of restructuring expenses which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of restructuring costs, which has not been shown by Refinitiv on the face, is collected in a footnote – Restructuring Charge, Supplemental [VRES].

Restructuring Charge [ERES] includes:

- Restructuring costs disclosed within the cost of goods sold
- Non-recurring/one-off/unusual severance payment expenses

Restructuring Charge [ERES] excludes:

- The remaining portion of restructuring costs, which has not been shown by Refinitiv on the face of the income statement (classified as Restructuring Charge, Supplemental [VRES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense [ELAR])
- Extraordinary restructuring charges reported below net income before taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Litigation**ELIT**

COA Code	ELIT
Eikon for Office Field	TR.Litigation

Eikon for Office Label	Litigation
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Litigation [ELIT] represents unusual/non-recurring litigation expenses. The item may include fees for lawyers, or settlement charges. However, Litigation [ELIT] does not include standard business-related lawyers' and court fees.

Litigation [ELIT] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If non-recurring litigation charges are reported in the revenue section or in the non-operating section, they are moved by Refinitiv to the operating section and also coded as Litigation [ELIT].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Litigation [ELIT].

In rare scenarios, a company may present the value of non-recurring litigation expenses which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of litigation costs, which has not been shown by Refinitiv on the face, is collected in a footnote – Litigation Charge, Supplemental [VLIT].

Litigation [ELIT] includes:

- Non-recurring litigation expenses disclosed within the cost of goods sold
- Provisions for litigation

Litigation [ELIT] excludes:

- The remaining portion of non-recurring litigation costs, which has not been shown by Refinitiv on the face of the income statement (classified as Litigation Charge, Supplemental [VLIT])
- Auditor's fees, accounting fees, legal fees, consulting fees, and other fees for external professional services (classified as Selling/General/Administrative Expense [ESGA])
- Court and legal fees payable in the normal course of business (classified as Selling/General/Administrative Expense [ESGA])
- Extraordinary income or losses resulting from court proceedings, reported after taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Impairment – Assets Held for Use

EIAU

COA Code	EIAU
Eikon for Office Field	TR.ImprmtAssetsHeldforUse
Eikon for Office Label	Impairment - Assets Held for Use
Units	Millions

Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Impairment – Assets Held for Use [EIAU] is a form of an unusual item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These assets are retained by the reporting company.

Impairment – Assets Held for Use [EIAU] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If the impairment is reported in the revenue section or in the non-operating section, it is moved by Refinitiv to the operating section and also coded as Impairment – Assets Held for Use [EIAU].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Impairment – Assets Held for Use [EIAU].

In rare scenarios, a company may present the value of impairment which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of the impairment of assets held for use, which has not been shown by Refinitiv on the face, is collected in a footnote – Impairment-Assets Held for Use, Supplemental [VIAU].

Impairment – Assets Held for Use [EIAU] includes:

- Impairment/write-down/write-off/revaluation of long-term assets
- Impairment/write-down/write-off/revaluation of goodwill/acquisition cost
- Impairment/write-down/write-off/revaluation of fixed assets
- Impairment/write-down/write-off/revaluation/fair value change of biological assets
- Impairment of exploration costs for oil/gas/mining companies
- Impairment of investment properties – for the U.S. GAAP and other accounting standards that treat these as tangible assets
- Impairment of assets held for use disclosed within the cost of goods sold

Impairment – Assets Held for Use [EIAU] excludes:

- The remaining portion of the impairment of assets held for use, which has not been shown by Refinitiv on the face of the income statement (classified as Impairment-Assets Held for Use, Supplemental [VIAU])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business (classified as Selling/General/Administrative Expense [ESGA])
- Provision for doubtful accounts/bad debt provisions/impairment of accounts receivables (classified as Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of investment securities arising from an unusual event (classified as Impairment – Assets Held for Sale [EIAS])

- Other-than-temporary impairment losses on investments (classified as Impairment – Assets Held for Sale [EIAS])
- Impairment of investment properties – for the IFRS and other accounting standards that treat these as investments (classified as Impairment – Assets Held for Sale [EIAS])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (classified as Investment Income – Operating [EINV] – for items reported in the operating section; or as Investment Income - Non-Operating [NINV] - for the single-step format of the income statement; or for items reported in the non-operating section)
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Impairment – Assets Held for Sale EIAS

COA Code	EIAS
Eikon for Office Field	TR.ImprmtAsstsHeldforSale
Eikon for Office Label	Impairment - Assets Held for Sale
Units	Millions
Polarity	Negative
Annual History	Since 1987
Quarterly History	Since 1991
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Impairment – Assets Held for Sale [EIAS] is a form of an unusual item related to the impairment of current assets. These items are assets that are sold by the reporting company.

Impairment – Assets Held for Sale [EIAS] is used for any items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If the impairment of assets held for sale is reported in the revenue section or in the non-operating section, it is moved by Refinitiv to the operating section and also coded as Impairment – Assets Held for Sale [EIAS].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Impairment – Assets Held for Sale [EIAS].

In rare scenarios, a company may present the value of the impairment of assets held for sale which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of impairment costs, which has not been shown by Refinitiv on the face, is collected in a footnote – Impairment-Assets Held for Sale, Supplemental [VIAS].

Impairment – Assets Held for Sale [EIAS] includes:

- Impairment/write-down/write-off/revaluation of inventories or current assets arising from an unusual event

- Impairment/write-down/write-off/revaluation of investment securities arising from an unusual event
- Other-than-temporary impairment losses on investments
- Impairment of investment properties – for the IFRS and other accounting standards that treat these as investment assets
- Impairment of assets held for sale, arising from an unusual event, disclosed within the cost of goods sold

Impairment – Assets Held for Sale [EIAS] excludes:

- The remaining portion of the impairment of assets held for sale, which has not been shown by Refinitiv on the face of the income statement (classified as Impairment-Assets Held for Sale, Supplemental [VIAS])
- Impairment/write-down/write-off/revaluation of long-term assets (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of goodwill/acquisition cost (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of fixed assets (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of accounts receivable (classified as Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business (classified Selling/General/Administrative Expense [ESGA])
- Impairment of investment properties – for the U.S. GAAP and other accounting standards that treat these as tangibles (classified as Impairment – Assets Held for Use [EIAU])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (classified as Investment Income – Operating [EINV] – for items reported in the operating section; or as Investment Income - Non-Operating [NINV] - for the single-step format of the income statement; or for items reported in the non-operating section)
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Loss (Gain) on Sale of Assets – Operating

EGLA

COA Code	EGLA
Eikon for Office Field	TR.LossOnSaleofAssetsOper
Eikon for Office Label	Loss (Gain) on Sale of Assets - Operating
Units	Millions
Polarity	Negative

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Other

Loss (Gain) on Sale of Assets – Operating [EGLA] reflects the excess of sale proceeds over the net book value (purchase price less accumulated depreciation) of a fixed asset. The disposal of assets includes not only the sale, but also the exchange or abandonment of assets.

Loss (Gain) on Sale of Assets – Operating [EGLA] is used for items reported in the operating section of the income statement. If a loss or gain on the sale of assets is reported in the revenue section, it is moved by Refinitiv to the operating section and also coded as Loss (Gain) on Sale of Assets – Operating [EGLA].

Items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Loss (Gain) on Sale of Assets – Operating [EGLA].

If a gain or loss on the sale of assets is reported in the non-operating section, or in the single-step (total income/total expense) format of the income statement, it is collected as Gain (Loss) on Sale of Assets [NGLA].

In rare scenarios, a company may present the value of gains and losses on the sale of assets which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of gains and losses on asset sale, which has not been shown by Refinitiv on the face, is collected in a footnote – (Gain) Loss on Sale of Assets, Supplemental [VGLA].

Loss (Gain) on Sale of Assets – Operating [EGLA] includes:

- Gain or loss on the disposal of discontinued operations, if reported above income before taxes
- Disposal of assets (other than goods for sale, investment securities or hedging instruments)
- Sale of intangibles
- Sale of property/equipment
- Gains/losses arising from an exchange or abandonment of fixed assets
- Gain/loss on the sale of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible assets
- Gain/loss on the sale of fixed assets reported within the cost of goods sold

Loss (Gain) on Sale of Assets – Operating [EGLA] excludes:

- Gains or losses on the sale of fixed assets reported in the non-operating section, or in the single-step (total income/total expense) format of the income statement (classified as Gain (Loss) on Sale of Assets [NGLA])
- The remaining portion of gains or losses on the sale of fixed assets, which has not been shown by Refinitiv on the face of the income statement (classified as (Gain) Loss on Sale of Assets, Supplemental [VGLA])
- Gain or loss on the disposal of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Other extraordinary items reported after taxes (classified as Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

- Gain/loss on the sale of investment securities, including equity stakes treated as investments held for sale or revaluation (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of hedging instruments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)

Definition revised September 2022

Other Unusual Expense (Income) EUIE

COA Code	EUIE
Eikon for Office Field	TR.OtherUnusualExpense
Eikon for Office Label	Other Unusual Expense (Income)
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Income/Expense

Other Unusual Expense (Income) [EUIE] represents non-recurring/special/unusual expenses or income, disclosed above net income before income taxes, other than:

- Purchased R&D Written-Off [ERDW]
- Restructuring Charge [ERES]
- Litigation [ELIT]
- Impairment-Assets Held for Use [EIAU]
- Impairment-Assets Held for Sale [EIAS]
- Loss (Gain) on Sale of Assets - Operating [EGLA] (for Industrial companies)
- Gain (Loss) on Sale of Assets [NGLA]

Other Unusual Expense (Income) [EUIE] is used for any other non-recurring items disclosed above income taxes, regardless of the section of the income statement in which they were reported. The code is presented in the operating section. If other non-recurring items are reported in the revenue section or in the non-operating section, they are moved by Refinitiv to the operating section and also coded as Other Unusual Expense (Income) [EUIE].

Other non-recurring items reported with the cost of goods sold are excluded from Cost of Revenue [ECOR] and coded as Other Unusual Expense (Income) [EUIE].

In rare scenarios, a company may present the value of other non-recurring items which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of other unusual income/expenses, which has not been shown by Refinitiv on the face, is collected in a footnote – Other Unusual Expense (Income), Supplemental [VUIE].

Other Unusual Expense (Income) [EUIE] includes:

- Other non-recurring expenses reported within the cost of goods sold
- Costs related to the acquisition of another company
- Merger related costs
- Uncovering of employee fraud that negatively affects the company's financial condition
- Flood, fire, and other natural disaster losses (not qualified as an extraordinary item shown below income before taxes)
- Relocation and moving expense
- Expropriation of assets by foreign governments
- Environmental remediation costs
- Facility closures/plant closing/relocation of plants
- Insurance gains/losses
- Lease cancellation/termination costs
- Recapitalization costs
- The early extinguishment/retirement of debt
- Sale of group businesses, such as consolidated and unconsolidated subsidiaries, affiliates, associates, joint ventures, or other minority stakes in group companies
- Sale of a business division

Other Unusual Expense (Income) [EUIE] excludes:

- The remaining portion of other non-recurring items reported above income taxes, which has not been shown by Refinitiv on the face of the income statement (classified as Other Unusual Expense (Income), Supplemental [VUIE])
- Gain or loss on the sale of fixed assets, reported within non-operating items or in the single-step (total income/total expense) income statement format (classified as Gain (Loss) on Sale of Assets [NGLA])
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [ERES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense [ELAR])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)

- Revaluation of investments, arising from a change in the fair market value (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNITS] in the Industrial template, or as Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])

Definition revised September 2022

Unusual Expense (Income) SUIE

COA Code	SUIE
Eikon for Office Field	TR.UnusualExpense
Eikon for Office Label	Unusual Expense (Income)
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Unusual Expense (Income) [SUIE] represents unusual/non-recurring/one-off items reported above net income before taxes.

The item is used for all unusual gains or losses classified by Refinitiv as operating, i.e. for those items which are reported in the operating section, or for items reported in the single-step (total income/total expense) income statement format which Refinitiv treats as operating in nature.

Unusual Expense (Income) [SUIE] also includes non-recurring losses or gains reported within revenues, or within the non-operating section. Such items are moved by Refinitiv to the operating section. The only non-recurring item reported above income taxes, which is not classified as Unusual Expense (Income) [SUIE], is the gain or loss on the sale of fixed assets and group companies, reported in the non-operating section or in the single-step (total income/total expense) format of the income statement (classified as Gain (Loss) on Sale of Assets [NGLA]).

In rare scenarios, a company may present the value of other non-recurring items which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of unusual income/expenses, which has not been shown by Refinitiv on the face, is collected as Non-Recurring Items, Total [SUIT].

Unusual Expense (Income) [SUIE] is calculated as the sum of:

- Purchased R&D Written-Off [ERDW]
- Restructuring Charge [ERES]
- Litigation [ELIT]
- Impairment – Assets Held for Use [EIAU]
- Impairment – Assets Held for Sale [EIAS]

- (Gain) Loss on Sale of Fixed Assets [EGLA] (reported in the operating section)

- Other Unusual Expense (Income) [EUIE]

Unusual Expense (Income) [SUIE] excludes:

- Gains or losses on the sale of fixed assets and group companies, reported in the non-operating section or in the single-step (total income/total expense) format of the income statement (classified as Gain (Loss) on Sale of Assets [NGLA])
- Total amortization of capitalized goodwill (classified as Amortization of Acquisition Costs, Supplemental [VAMA])
- The remaining portion of non-recurring items, which cannot be related to the face of the income statement and has not been shown by Refinitiv as Unusual Expense (Income) [SUIE], Gain (Loss) on Sale of Assets [NGLA] or Amortization of Acquisition Costs, Supplemental [VAMA] (classified as Non-Recurring Items, Total [SUIT], further delineated into (Gain) Loss on Sale of Assets, Supplemental [VGLA], Impairment-Assets Held for Sale, Supplemental [VIAS], Impairment-Assets Held for Use, Supplemental [VIAU], Litigation Charge, Supplemental [VLIT], Purchased R&D Written-Off, Supplemental [VRDW], Restructuring Charge, Supplemental [VRES] and Other Unusual Expense (Income), Supplemental [VUIE])
- Changes in provisions (classified as Other Operating Expenses, Total [SOOE] for Industrial, Utility and Insurance companies; or as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE] for banks)
- Unrealized gains and losses on the fair value change of investments (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Revenue [SREV] in the Industrial template, or as Other Revenue, Total [SORE] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Interest/Investment Income – Operating [SIIO]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Interest/Investment Income - Non-Operating [SIIN])
- Hedging gains and losses (for Industrial and Utility companies, classified as Revenue [SREV], Cost of Revenue, Total [SCOR], Interest/Investment Income – Operating [SIIO] or Interest/Invest Income - Non-Operating [SIIN]; for Insurance companies, classified as Other Revenue, Total [SORE], Other Operating Expenses, Total [SOOE] or Interest/Invest Income - Non-Operating [SIIN]; for Banks, classified as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE])
- Total extraordinary items reported below income taxes (classified as Total Extraordinary Items [STXI], further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Foreign Currency Translation Adjustment

EFCA

COA Code	EFCA
Eikon for Office Field	TR.FrgnCurrencyAdjmtFasb
Eikon for Office Label	Foreign Currency Adjustment
Units	Millions
Polarity	Negative
Annual History	Since 1996

Quarterly History	Since 1997
COA Type	Industrial
Data Type	Expense

Foreign Currency Translation Adjustment [EFCA] represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company. Foreign Currency Adjustment [EFCA] is defined as a part of comprehensive income by SFAS 130.

Foreign Currency Translation Adjustment [EFCA] was used historically, for items reported in the operating section of the income statement. It has been discontinued due to changes in accounting standards.

Foreign Currency Translation Adjustment [EFCA] excludes:

- Foreign exchange gains (losses) reported in the operating section of the income statement (classified as Investment Income – Operating [EINV])
- Foreign exchange gains (losses) reported in the non-operating section of the income statement (classified as Investment Income – Non-Operating [NINV])
- Net gains on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by insurers, investment companies, investment banks and other non-bank financial companies, if they form part of a company's core operations or investment activities (classified as Net Sales [RNTS])
- Net gains and losses on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by insurers, investment companies, investment banks and other non-bank financial companies, if they do not form part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])
- Net gains and losses on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by companies other than insurers, investment companies, investment banks and other non-bank financial companies (classified as Investment Income – Non-Operating [NINV])
- Foreign exchange translation adjustments reported historically in the non-operating section of the income statement (classified as Foreign Currency Translation Adjustment [NFCA])

Definition revised August 2015

Unrealized Losses (Gains)

EUGL

COA Code	EUGL
Eikon for Office Field	TR.UnrealizedLosses
Eikon for Office Label	Unrealized Losses (Gains)
Units	Millions
Polarity	Negative
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial
Data Type	Income/Expense

Unrealized Losses (Gains) [EUGL] represents paper gains and losses on available-for-sale securities. Unrealized Losses (Gains) [EUGL] is defined as a part of comprehensive income by SFAS 130.

Unrealized Losses (Gains) includes:

- Paper gains and losses on securities

Unrealized Losses (Gains) excludes:

- Dividend income; equity earnings/losses on affiliates, unconsolidated subsidiaries, partnerships, or joint ventures (before taxes); gains/losses on sale of investment securities, generally for marketable securities available for sale (classified as Investment Income [NINV])
- Unrealized gain/loss on investment properties for sale (classified as Investment Income [EINV])

Unrealized Losses (Gains) [EUGL] has been used historically, but has been discontinued due to changes in accounting standards. Any Unrealized Gains (Losses) or Fair Value Adjustments on Investment Securities reported in the Operating section should be classified as Investment Income [EINV].

Definition revised September 2010

Minimum Pension Liability Adjustment

EAML

COA Code	EAML
Eikon for Office Field	TR.MinPensionLiabAdjmtFsb
Eikon for Office Label	Minimum Pension Liability Adjustment
Units	Millions
Polarity	Negative
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial
Data Type	Expense

Minimum Pension Liability Adjustment [EAML] represented gains or losses realized from maintaining the minimum amount of liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation. Minimum Pension Liability Adjustment [EAML] was defined as a part of comprehensive income by SFAS 130. The concept was abolished by the introduction of the SFAS 158 pension accounting rule in the United States in 2006.

Minimum Pension Liability Adjustment [EAML] excludes:

- Pension benefits/medical benefit expenses/post-retirement health benefits (classified as Labor & Related Expense [ELAR])
- Retirement expenses (classified as Labor and Related Expenses [ELAR])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [ERES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense [ELAR])

Definition revised August 2015

Property & Other Taxes**EPOT**

COA Code	EPOT
Eikon for Office Field	TR.PropertyAndOtherTaxes
Eikon for Office Label	Property And Other Taxes
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Expense

Property & Other Taxes [EPOT] represents general taxes reported by utility companies outside of the cost of goods sold, other than taxes on net income and payroll taxes. These include fees for licenses and other non-production levies payable to government agencies.

Property & Other Taxes [EPOT] includes:

- Sales tax, value-added tax (VAT) and other excise tax payments, reported by a utility company within operating expenses, outside of the cost of goods sold
- Property taxes reported by utility companies
- License fees payable by utility companies
- Other indirect taxes reported by utility companies outside of the cost of goods sold

Property & Other Taxes [EPOT] excludes:

- Sales tax, value-added tax (VAT) and other excise tax payments, reported within the cost of goods sold (classified as Excise Taxes Payments [EEXT])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported within operating expenses, outside of the cost of goods sold – for companies other than utility companies (classified as Selling/General/Administrative Expense [ESGA])
- Sales tax, value-added tax (VAT) and other excise tax receipts, collected from clients on behalf of the government (classified as Gross Revenue [RREV])
- Sales tax, value-added tax (VAT) and other excise tax payments, reported as a contra account to gross revenues (classified as Excise Taxes Payments [REXT])
- Payroll taxes and social security levies reported within the cost of goods sold by utility companies (classified as Cost of Revenue [ECOR])
- Payroll taxes and social security levies reported outside of the cost of goods sold by utility companies (classified as Labor & Related Expense [ELAR])
- Tax on net income payable to government authorities (classified as Provision for Income Taxes [TTAX])

Definition revised August 2015

Other Operating Expense**EOOE**

COA Code	EOOE
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Eikon for Office Field	TR.OtherOperatingExpense
Eikon for Office Label	Other Operating Expense
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Other Operating Expense [EOOE] represents operating expenses other than the cost of goods or services sold, selling, general and administrative expenses, depreciation/amortization, operating investment losses, or other items covered in one of the following codes:

- Cost of Revenue, Total [SCOR], further delineated into:
 - Cost of Revenue [ECOR]
 - Excise Taxes Payments [EEXT]
 - Purchased Power [EPPR]
 - Fuel Purchased for Resale [EFPR]
- Fuel Expense [EFEX]
- Operations & Maintenance [EDOE]
- Losses, Benefits, and Adjustments, Total [SLBA] for Insurance companies, further delineated into:
 - Losses, Benefits, and Adjustments [ELBA]
 - Underwriting & Commissions [EUAC]
 - Reinsurance - Expense [ERII]
- Amortization of Policy Acquisition Costs [EPAC] – for Insurance companies
- Selling/General/Administrative Expenses, Total [SSGA], further delineated into:
 - Selling/General/Administrative Expense [ESGA]
 - Labor & Related Expense [ELAR]
 - Advertising Expense [EADV]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR], further delineated into:
 - Depreciation [EDEP]
 - Amortization of Intangibles [EAMI]
 - Amortization of Acquisition Costs [EAMA]
- Interest Expense (Income), Net - Net Operating, Total [SINN], further delineated into:
 - Interest Expense, Net – Operating [SIEO], further broken down into:
 - Interest Expense – Operating [EIEX]

- Interest Capitalized – Operating [ECAP]
 - Interest/Investment Income – Operating [SIIO], further broken down into:
 - Interest Income – Operating [EIIN]
 - Investment Income – Operating [EINV]
 - Interest Expense (Income) – Net Operating [EINN]
 - Unusual Expense (Income) [SUIE], further delineated into:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Loss (Gain) on Sale of Assets – Operating [EGLA]
 - Other Unusual Expense (Income) [EUIE]
 - Property & Other Taxes [EPOT]
 - Unrealized Losses (Gains) [EUGL] (used historically)
 - Minimum Pension Liabilities Adjustment [EAML] (used historically)
 - Foreign Currency Adjustment [EFCA] (used historically)
- Other Operating Expense [EOOE] is used for items reported in the operating section of the income statement, or for items that are operating in nature reported in the single-step (total income/total expense) income statement format.
- Other Operating Expense [EOOE] includes:
- Write-ups of provisions reported in the operating section, or in the single-step format of the income statement
 - Accretion of pension/post-employment provisions and long-term asset retirement obligations, reported in the operating section or in the single-step format of the income statement
 - Amortization of deferred charges capitalized on the balance sheet, other than classified as tangible/intangible assets or deferred financial costs, reported outside of the cost of goods sold in the operating section or in the single-step format of the income statement
 - Mine decommissioning and rehabilitation costs reported outside of the cost of goods sold
- Other Operating Expense [EOOE] excludes:
- Other net operating expenses, representing a combination of income and costs (classified as Other, Net [EONT])
 - Net changes in operating provisions (classified as Other, Net [EONT])
 - Changes in provisions reported in the non-operating section (classified as Non-Operating Income/Expense [NONT])
 - Variable costs directly related to the value of goods and services sold (classified as Cost of Revenue [ECOR])

- Amortization of deferred charges reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Equipment lease or rental expense/occupancy expenses/rental expenses/office rental expenses in retail and restaurants (classified as Cost of Revenue [ECOR])
- Property taxes, license fees, sales tax, value-added tax (VAT) and other excise tax payments, reported by a utility company within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT])
- Labor costs reported outside of the cost of goods sold (classified as Labor & Related Expense [ELAR])
- Labor costs reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies (classified as Cost of Revenue [ECOR])
- Advisory and management fees for externally managed investment companies (classified as Cost of Revenue [ECOR])
- Mine decommissioning and rehabilitation costs reported within the cost of goods sold (classified as Cost of Revenue [ECOR])

Definition revised August 2015

Other, Net		EONT
COA Code	EONT	
Eikon for Office Field	TR.OtherExpenseNet	
Eikon for Office Label	Other, Net - Operating	
Units	Millions	
Polarity	Negative	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial	
Data Type	Income/Expense	

Other, Net [EONT] represents net operating income and expenses, other than the cost of goods or services sold, selling, general and administrative expenses, depreciation/amortization, net operating investment income, or other net items covered in one of specific codes used for operating items.

Other, Net [EONT] is used for items reported in the operating section of the income statement, or for items that are operating in nature reported in the single-step (total income/total expense) income statement format. It represents concepts other than the following:

- Cost of Revenue, Total [SCOR], further delineated into:
 - Cost of Revenue [ECOR]
 - Excise Taxes Payments [EEXT]
 - Purchased Power [EPPR]

- Fuel Purchased for Resale [EFPR]
- Fuel Expense [EFEX]
- Operations & Maintenance [EDOE]
- Losses, Benefits, and Adjustments, Total [SLBA], further delineated into:
 - Losses, Benefits, and Adjustments [ELBA]
 - Underwriting & Commissions [EUAC]
 - Reinsurance - Expense [ERII]
- Amortization of Policy Acquisition Costs [EPAC]
- Selling/General/Administrative Expenses, Total [SSGA], further delineated into:
 - Selling/General/Administrative Expense [ESGA]
 - Labor & Related Expense [ELAR]
 - Advertising Expense [EADV]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR], further delineated into:
 - Depreciation [EDEP]
 - Amortization of Intangibles [EAMI]
 - Amortization of Acquisition Costs [EAMA]
- Interest Expense (Income), Net - Net Operating, Total [SINN], further delineated into:
 - Interest Expense, Net – Operating [SIEO], further broken down into:
 - Interest Expense – Operating [EIEX]
 - Interest Capitalized – Operating [ECAP]
 - Interest/Investment Income – Operating [SIIO], further broken down into:
 - Interest Income – Operating [EIIN]
 - Investment Income – Operating [EINV]
 - Interest Expense (Income) – Net Operating [EINN]
- Unusual Expense (Income) [SUIE], further delineated into:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Loss (Gain) on Sale of Assets – Operating [EGLA]
 - Other Unusual Expense (Income) [EUIE]
- Other Operating Expense [EOOE]

Other, Net [EONT] includes:

- Net changes in operating provisions and provision write-offs

Other, Net [EONT] excludes:

- Operating provision write-ups (classified as Other Operating Expense [EOOE])
- Changes in provisions reported in the non-operating section (classified as Non-Operating Income/Expense [NONT])
- Accretion of pension/post-employment provisions and long-term asset retirement obligations, reported in the operating section or in the single-step format of the income statement (classified as Other Operating Expense [EOOE])
- Amortization of deferred charges reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Amortization of deferred charges capitalized on the balance sheet, other than classified as tangible/intangible assets or as deferred financial costs, reported outside of the cost of goods sold in the operating section or in the single-step format of the income statement (classified as Other Operating Expense [EOOE])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Property taxes, license fees, sales tax, value-added tax (VAT) and other excise tax payments, reported by a utility company within operating expenses, outside of the cost of goods sold (classified as Property & Other Taxes [EPOT])
- Labor costs reported outside of the cost of goods sold (classified as Labor & Related Expense [ELAR])
- Labor costs reported within the cost of goods sold (classified as Cost of Revenue [ECOR])
- Labor costs that are not clearly labeled as the cost of goods sold or selling/general/administrative expenses, for manufacturing and mining companies (classified as Cost of Revenue [ECOR])

Definition revised August 2015

Other Operating Expenses, Total

SOOE

COA Code	SOOE
Eikon for Office Field	TR.OtherOperExpensesTtl
Eikon for Office Label	Other Operating Expenses, Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Other Operating Expenses, Total [SOOE] represents the sum of:

- Foreign Currency Translation Adjustment [EFCA]
- Minimum Pension Liability Adjustment [EAML]
- Unrealized Losses (Gains) [EUGL]

- Property & Other Taxes [EPOT]
- Other Operating Expense [EOOE]
- Other, Net [EONT]

Definition revised March 2016

Total Operating Expense		ETOE
COA Code	ETOE	
Eikon for Office Field	TR.TotalOperatingExpense	
Eikon for Office Label	Total Operating Expense	
Units	Millions	
Polarity	Negative	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Bank (Company-Specific Financials only), Industrial, Insurance, Utility	
Data Type	Expense	

Total Operating Expense [ETOE] represents total expenses that are operating in nature, including variable costs directly related to the volume of sales, indirect operating costs, depreciation or amortization, operating provisions and other expenses incurred from operating activities.

Depending on the format of the income statement, Total Operating Expense [ETOE] includes the following:

- When a company uses the functional method (cost by function), or the cost summary method (cost by type, cost by nature), Total Operating Expense [ETOE] represents net operating expenses reported below revenues but above the operating profit.
- When a company uses the single-step method (total income/total expense), Total Operating Expense [ETOE] represents the portion of total expenses that are operating in nature, i.e. costs that are directly related to the volume of sales, fixed costs related to operating activities, depreciation and amortization, operating provisions, and other expenses incurred from operating activities. Total Operating Expense [ETOE] excludes costs which Refinitiv classifies as non-operating in nature.

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

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

- Revaluation of biological assets
- Non-recurring/one-off charges arising from the revaluation of assets
- Fees payable by externally managed investment companies
- Any other expenses related to operating activities

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

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

Total Operating Expense [ETOE] also includes one-off/non-recurring/unusual/extraordinary losses and gains reported above income before taxes. If such items are reported within revenues, or within the non-operating section, they are moved by Refinitiv to the operating section.

The only item that is not moved to net operating expenses is a gain or loss on the sale of assets presented in the non-operating section (classified as Gain (Loss) on Sale of Assets [NGLA]).

The above rule may occasionally result in a discrepancy between total operating costs sourced from the annual report and the sum of total operating costs from all interim reports for the same fiscal year. Such discrepancy is caused by the lower granularity level of interim statements. For example, a company may present a non-recurring loss within other non-operating expenses. In the annual statement, the item will be excluded from the non-operating section and shown within Total Operating Expense [ETOE]. However, in the interim documents the company may present no break-out of other non-operating expenses. As a result, the non-recurring expense will remain within the non-operating section, because it is not possible to separate it from other costs.

Total Operating Expense [ETOE] is calculated as the sum of the following items:

For Industrial companies:

- Cost of Revenue, Total [SCOR]
- Selling/General/Administrative Expenses, Total [SSGA]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses, Total [SOOE]

For Utility companies:

- Cost of Revenue, Total [SCOR]
- Selling/General/Administrative Expenses, Total [SSGA]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR]

- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses [SOOE]
- Fuel Expense [EFEX]
- Operations & Maintenance [EDOE]

For Insurance companies:

- Losses, Benefits, and Adjustments, Total [SLBA]
- Amortization of Policy Acquisition Costs [EPAC]
- Selling/General/Administrative Expenses, Total [SSGA]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses, Total [SOOE]

Total Operating Expense [ETOE] includes:

- Net investment losses or income disclosed in the operating section, in the functional or cost-by-nature income statement formats

Total Operating Expense [ETOE] excludes:

- Net investment income or losses disclosed in the revenue section, or forming part of a company's core operations or investment activities (classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] and Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template)
- Net investment income or losses disclosed in the non-operating section, or not forming part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

Operating Income SOPI

COA Code	SOPI
Eikon for Office Field	TR.OperatingIncome
Eikon for Office Label	Operating Income
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Operating Income [SOPI] represents total revenues from all of a company's operating activities, after deducting any sales adjustments and excise taxes, reduced by total expenses that are operating in nature,

such as variable costs directly related to the volume of sales, indirect operating costs, depreciation or amortization, operating provisions and other expenses incurred from operating activities. Operating income is commonly referred to as earnings before interest and taxes (EBIT).

Operating Income [SOPI] is calculated for Industrial, Utility and Insurance companies, as:

- Total Revenue [RTL]
- less Total Operating Expense [ETO]

Depending on the format of the income statement, Operating Income [SOPI] includes the following:

- When a company uses the functional method (cost by function), or the cost summary method (cost by type, cost by nature), Operating Income [SOPI] represents all items presented as revenues, reduced by net operating expenses, reported above the operating profit.
- When a company uses the single-step method (total income/total expense), Operating Income [SOPI] represents the portion of total income that is operating in nature, reduced by the portion of total expenses that are operating in nature, such as costs that are directly related to the volume of sales, fixed costs related to operating activities, depreciation and amortization, operating provisions, and other expenses incurred from operating activities. Operating Income [SOPI] excludes the portion of income and costs which Refinitiv classifies as non-operating in nature.

For companies reporting in the single-step income statement format, the following items are treated by Refinitiv as operating and non-operating:

- Income classified as operating in nature, updated in the revenue section, includes:
 - Gross sales, reduced by sales allowances and excise taxes
 - Written premiums, adjusted by the value of unearned premiums and premiums ceded – for insurance companies
 - Net investment income or losses which form part of a company's core operations or investment activities
 - Other income arising from operating activities
- Income classified as operating in nature, updated in the operating expense section, includes non-recurring/one-off/unusual gains (other than gains on the sale of fixed assets) – such as a reversal of impairment charges, the recognition of negative goodwill, or other non-recurring income.
- Income classified as non-operating in nature, updated in the non-operating section, includes:
 - Gain on the sale of fixed assets
 - Equity in the earnings of affiliates, associates or joint ventures
 - Net investment income or losses which do not form part of a company's core operations or investment activities
 - Other non-operating income or net non-operating income
- Costs classified as operating in nature, updated in the operating expense section, include:
 - Variable production costs directly related to the volume of sales
 - General, selling and administrative expenses
 - Depreciation and amortization
 - Amortization of deferred expenses capitalized on the balance sheet, other than deferred financial expenses

- Interest costs or net interest costs, arising from operating activities
- Interest costs arising from operating activities
- Changes in operating provisions
- Non-recurring/one-off/unusual charges (other than a loss on the sale of fixed assets) – such as impairment charges, restructuring costs, non-recurring litigation charges or other non-recurring losses
- Revaluation of biological assets
- Non-recurring/one-off charges arising from the revaluation of assets
- Fees payable by externally managed investment companies
- Any other expenses related to operating activities
- Costs classified as non-operating in nature, updated in the non-operating section, include:
 - Non-recurring/one-off loss on the sale of fixed assets
 - Amortization of deferred financial expenses capitalized on the balance sheet
 - Interest costs or net interest costs, arising from non-operating activities
 - Net investment losses which do not form part of a company's core operations or investment activities
 - Other non-operating expenses or net non-operating expenses

Definition revised August 2015

Non-Operating Income and Expenses

Interest Expense, Non-Operating

NIEN

COA Code	NIEN
Eikon for Office Field	TR.InterestExpenseNonOperating
Eikon for Office Label	Interest Expense - Non-Operating
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Interest Expense, Non-Operating [NIEN] represents interest expense on debt of non-financial service companies, including insurance companies. The interest expense may be actually paid or imputed on financing transactions. Interest Expense, Non-Operating [NIEN] is always a negative figure.

Interest Expense, Non-Operating [NIEN] includes:

- Financing costs
- Bank charges
- Amortization of debt discounts/premiums, debt issuance expenses

Interest Expense, Non-Operating [NIEN] excludes:

- Interest expense of non-banking financial service companies (classified as Cost of Revenue [ECOR])
- Interest expense, net of interest income for non-financial service companies (classified as Interest Income (Expense), Net Non-Operating [NINN])

Definition revised November 2003

Interest Capitalized, Non-Operating

NCIN

COA Code	NCIN
Eikon for Office Field	TR.InterestCapitalizedNonOperating
Eikon for Office Label	Interest Capitalized - Non-Operating
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Interest Capitalized, Non-Operating [NCIN] represents interest costs that, rather than being expensed directly in the income statement, are deferred to a company's property, plant and equipment, intangible assets or deferred charges, and subsequently depreciated or amortized over the life of the related assets. It also represents interest costs deferred to long-term inventories, which are subsequently expensed as the cost of goods sold.

Interest Capitalized, Non-Operating [NCIN] reflects the portion of interest capitalized that is disclosed as part of non-operating items.

Interest Capitalized, Non-Operating [NCIN] includes:

- Allowance for funds used during construction (AFUDC) – Borrowed Funds

Definition revised April 2018

Interest Expense, Net Non-Operating

SIEN

COA Code	SIEN
Eikon for Office Field	TR.IntExpenseNetNonOper
Eikon for Office Label	Interest Expense, Net Non-Operating
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Interest Expense, Net Non-Operating [SIEN] represents Interest Expense, Non-Operating [NIEN], reduced by Interest Capitalized, Non-Operating [NCIN], and is usually a negative value.

Definition revised June 2003

Interest Income, Non-Operating

NIIN

COA Code	NIIN
Eikon for Office Field	TR.InterestIncomeNonOperating
Eikon for Office Label	Interest Income - Non-Operating
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Interest Income, Non-Operating [NIIN] represents non-operating interest income, which is generated from non-operating investment securities such as certificates of deposit or bonds for non-financial service companies.

Interest Income, Non-Operating [NIIN] excludes:

- Allowance for equity funds used during construction (AFUDC – Equity Fund) (classified as Allowance for Funds Used During Construction [NAFC])
- Dividend Income (classified as Investment Income, Non-Operating [NINV])
- Gains/losses on sale of investment securities, generally for marketable securities available for sale (classified as Investment Income, Non-Operating [NINV])

Definition revised June 2003

Investment Income, Non-Operating

NINV

COA Code	NINV
Eikon for Office Field	TR.InvestmentIncomeNonOperating
Eikon for Office Label	Investment Income - Non-Operating
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Investment Income, Non-Operating [NINV] represents income or losses, other than interest, from investment securities. Such income may include dividend income, gain/loss on sale of investment securities, unrealized investment income or loss, equity earnings in affiliates, unconsolidated subsidiaries or joint ventures (before taxes), or any other net investment income.

Investment Income – Non-Operating [NINV] is used for items disclosed in the non-operating section of the income statement, or for items which do not form part of a company's core operations or investment activities.

The item is collected as a positive figure (for income) or as a negative figure (for costs and losses).

Investment Income, Non-Operating [NINV] includes:

- Equity earnings/losses on affiliates, unconsolidated subsidiaries, partnerships, or joint ventures (before income taxes)
- Minority interest (gains or losses arising from minority stakes held by the company in other businesses)
- Dividend income
- Gains/losses on the sale or revaluation of investment securities, generally for marketable securities available for sale
- Gains/losses on the sale of equity stakes treated as investments held for sale or revaluation
- Foreign currency gains/losses
- Depreciation of investment properties disclosed in the non-operating section, or in the single-step format of the income statement

Investment Income, Non-Operating [NINV] excludes:

- Net investment income or losses disclosed in the revenue section, or forming part of a company's core operations or investment activities (classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] and Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template)
- Net investment losses or income disclosed in the operating section, in the functional or cost-by-nature income statement formats (classified as Investment Income – Operating [EINV])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates [CEIA])
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])
- Earnings allocated to joint venture partners when the full consolidation method is applied to joint venture projects (classified as Minority Interest [CMIN] – for the portion reported below income before taxes; or as Minority Interest, Supplemental [VMIN] – for the sum of all items regardless of their position in the income statement)
- Minority interest (minority shareholders' share in the earnings of the company's subsidiaries that are not fully consolidated; classified as Minority Interest [CMIN] – for the portion reported below income before taxes; or as Minority Interest, Supplemental [VMIN] – for the sum of all items regardless of their position in the income statement)
- Interest income and costs reported in the operating section (classified as Interest Income – Operating [EIIN], Interest Expense – Operating [EIEX] or Interest Expense (Income) - Net Operating [EINN])
- Interest income reported in the non-operating section of the income statement, or in the single-step (total income/total expense) income statement format (classified as Interest Income – Non-Operating [NIIN], Interest Expense - Non-Operating [NIEN] or Interest Income(Exp), Net Non-Operating [NINN])
- Gain/loss on the sale of assets other than goods for sale, investment securities or hedging instruments (classified as Gain (Loss) on Sale of Assets [NGLA])
- Gain/loss on the sale of discontinued operations, if reported above income before taxes (classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement)
- Gain/loss on the sale of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Depreciation of investment properties disclosed within the cost of goods or services sold (classified as Cost of Revenue [ECOR])
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets (classified as Depreciation [EDEP])

- Allowance for equity funds used during construction (classified as Allowance for Funds Used During Construction [NAFC])

Definition revised September 2022

Interest/Investment Income, Non-Operating

SIIN

COA Code	SIIN
Eikon for Office Field	TR.IntInvmtIncNonOper
Eikon for Office Label	Interest/Invest Income - Non-Operating
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Interest/Investment Income, Non-Operating [SIIN] represents the sum of:

- Interest Income, Non-Operating [NIIN]
- Investment Income, Non-Operating [NINV]

Definition revised June 2003

Interest Income (Expense), Net Non-Operating

NINN

COA Code	NINN
Eikon for Office Field	TR.InterestIncomeNetNonOperating
Eikon for Office Label	Interest Income (Exp), Net Non-Operating
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Interest Income (Expense), Net Non-Operating [NINN] represents the net interest income (expense) reported in the non-operating section by the company, when the company does not delineate between interest income and interest expense incurred.

Interest Income (Expense), Net Non-Operating [NINN] is also used to report the difference between interest income and interest expense in the non-operating section for the standardized financials view, when the company reports interest income and interest expense separately.

Interest Income (Expense), Net Non-Operating [NINN] represents the sum of:

- Interest Expense, Net Non-Operating [SIEN]

- Interest/Investment Income, Non-Operating [SIIN]

Definition revised January 2013

Interest Expense (Income), Net-Non-Operating, Total

SNIN

COA Code	SNIN
Eikon for Office Field	TR.IntIncNetNonOperTtl
Eikon for Office Label	Interest Income (Expense), Net-Non-Operating, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Interest Expense (Income), Net- Non-Operating, Total [SNIN] represents the sum of:

- Interest Expense, Net Non-Operating [SIEN]
- Interest/Investment Income, Non-Operating [SIIN]
- Interest Income (Expense), Net Non-Operating [NINN]

Definition revised July 2011

Gain (Loss) on Sale of Assets

NGLA

COA Code	NGLA
Eikon for Office Field	TR.GainOnSaleofAssets
Eikon for Office Label	Gain (Loss) on Sale of Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Gain (Loss) on Sale of Assets [NGLA] is used for items reported in the non-operating section of the income statement, or in the single-step (total income/total expense) format of the income statement.

In rare scenarios, a company may present the value of gains and losses on the sale of assets which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of gains and losses on asset sale, which has not been shown by Refinitiv on the face, is collected in a footnote – (Gain) Loss on Sale of Assets, Supplemental [VGLA].

Gain (Loss) on Sale of Assets [NGLA] includes:

- Gain or loss on the disposal of discontinued operations, if reported above income before taxes
- Disposal of assets (other than goods for sale, investment securities or hedging instruments)
- Sale of intangibles
- Sale of property/equipment
- Gains/losses arising from an exchange or abandonment of fixed assets
- Gain/loss on the sale of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible assets

Gain (Loss) on Sale of Assets [NGLA] excludes:

- Gains or losses on the sale of fixed assets, reported in the operating section (classified as Loss (Gain) on Sale of Assets – Operating [EGLA])
- The remaining portion of gains or losses on the sale of fixed assets, which has not been shown by Refinitiv on the face of the income statement (classified as (Gain) Loss on Sale of Assets, Supplemental [VGLA])
- Gain or loss on the disposal of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Other extraordinary items reported after taxes (classified as Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])
- Gain/loss on the sale of investment securities, including equity stakes treated as investments held for sale or revaluation (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of hedging instruments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)

Definition revised September 2022

Allowance for Funds Used During Construction

NAFC

COA Code	NAFC
Eikon for Office Field	TR.AllowanceForFundsUsedDuringConst
Eikon for Office Label	Allowance for Funds Used During Const.
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Expense

Allowance for Funds Used During Construction [NAFC] represents imputed investment income from equity funds that are employed for power plant construction for utility companies.

Utility companies are allowed to include imputed capital costs, including their own capital resources in the U.S. Such imputed capital costs are called Allowance for Funds Used During Construction (AFUDC), which is a part of the basis for rate regulations by States.

Allowance for Funds Used During Construction [NAFC] excludes:

- Allowance for Borrowed Funds Used During Construction (AFUDC – Borrowed Funds classified as Interest Capitalized, Non-Operating [NCIN])

Definition revised June 2003

Foreign Currency Translation Adjustment

NFCA

COA Code	NFCA
Eikon for Office Field	TR.ForeignCurrencyAdjustment
Eikon for Office Label	Foreign Currency Adjustment
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Foreign Currency Translation Adjustment [NFCA] represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company. It is located in the non-operating segment of a company's income statement.

Foreign Currency Translation Adjustment [NFCA] was used historically, but has been discontinued due to changes in accounting standards.

Foreign Currency Translation Adjustment [NFCA] excludes:

- Foreign exchange gains (losses) reported in the operating section of the income statement (classified as Investment Income – Operating [EINV])
- Foreign exchange gains (losses) reported in the non-operating section of the income statement (classified as Investment Income – Non-Operating [NINV])
- Net gains on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by insurers, investment companies, investment banks and other non-bank financial companies, if they form part of a company's core operations or investment activities (classified as Net Sales [RNTS])
- Net gains and losses on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by insurers, investment companies, investment banks and other non-bank financial companies, if they do not form part of a company's core operations or investment activities (classified as Investment Income – Non-Operating [NINV])
- Net gains and losses on foreign exchange investments, reported in the single-step (total income/total expense) format of the income statement by companies other than insurers, investment companies,

investment banks and other non-bank financial companies (classified as Investment Income – Non-Operating [NINV])

- Foreign exchange translation adjustments reported historically in the operating section of the income statement (classified as Foreign Currency Translation Adjustment [EFCA])

Definition revised August 2015

Unrealized Gains (Losses)

NUGL

COA Code	NUGL
Eikon for Office Field	TR.UnrealizedGains
Eikon for Office Label	Unrealized Gains (Losses)
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Unrealized Gains (Losses) [NUGL] represents unrealized gains on securities available for sale as a part of comprehensive income according to SFAS 130. It is located in the non-operating segment of a company's income statement.

Unrealized Gains (Losses) [NUGL] was used historically, but has been discontinued due to changes in accounting standards. Any unrealized gains (losses) or fair value adjustments on investment securities reported in the non-operating section are currently classified as Investment Income – Non-Operating [NINV].

Definition revised August 2015

Minimum Pension Liability Adjustment

NAML

COA Code	NAML
Eikon for Office Field	TR.MinimumPensionLiabilityAdjustment
Eikon for Office Label	Minimum Pension Liability Adjustment
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Minimum Pension Liability Adjustment [NAML] represented gains or losses realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation. The concept was abolished by the introduction of the SFAS 158 pension accounting rule in the United States in 2006.

Definition revised August 2015

Other Non-Operating Income (Expense)	NONT
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COA Code	NONT
Eikon for Office Field	TR.OtherNonOperatingIncome
Eikon for Office Label	Other Non-Operating Income (Expense)
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Other Non-Operating Income (Expense) [NONT] represents any non-operating income or expense item that a company reports before income taxes that would not be classified as any of the following:

- Components of Interest Income (Expense), Net Non-Operating [NINN]
- Gain/Loss Sale of Assets [NGLA]
- Unrealized Gains/Losses [NUGL]
- Minimum Pension Liability Adjustment [NAML]

Other Non-Operating Income (Expense) [NONT] is used for items reported in the non-operating section of the income statement, or for items that are non-operating in nature reported in the single-step (total income/total expense) income statement format.

Other Non-Operating Income (Expense) [NONT] includes:

- Interest accretion to pension and other post-employment provisions (if reported in the non-operating section or in the single-step [total income/total expense] format of the income statement)
- Accretion of asset retirement obligations related to the closure and decommissioning of a mine, environmental remediation or nuclear waste disposal, reported in the non-operating section or in the single-step (total income/total expense) format of the income statement
- Changes in provisions reported in the non-operating section

Other Non-Operating Income (Expense) [NONT] excludes:

- Acquisition costs/expenses [EUIE]
- Restructuring charges/reorganization expenses [ERES]
- Gain/losses/expenses on contract settlement/termination [EUIE]
- Gains/losses/expenses for debt conversion/modification/refinancing [EUIE]
- Accretion of pension/post-employment provisions and long-term asset retirement obligations, reported in the operating section (classified as Other Operating Expense [EOOE])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)

Definition revised August 2015

Other, Net**SONT**

COA Code	SONT
Eikon for Office Field	TR.OtherIncomeNet
Eikon for Office Label	Other, Net - Non-Operating
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Other, Net [SONT] represents the sum of:

- Foreign Currency Adjustment [NFCA]
- Unrealized Gains (Losses) [NUGL]
- Minimum Pension Liability Adjustment [NAML]
- Other Non-Operating Income (Expense) [NONT]

Definition revised March 2016

Non-Interest Bank Income and Expenses

Fees and Commissions from Operations

NFAC

COA Code	NFAC
Eikon for Office Field	TR.FeesAndCommissionsFromOperations
Eikon for Office Label	Fees & Commissions from Operations
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Fees & Commissions from Operations [NFAC] represents fees and commissions earned from commercial banking operations. Although the primary source of income for commercial banks is interest income from loans to customers, they also generate income from money transferring fees, late fees, check clearing fees, and other fees and commissions.

Fees & Commissions from Operations [NFAC] includes:

- Fees & Commissions from Operations, Net

Fees & Commissions from Operations [NFAC] excludes:

- Fees & Commissions from Operations Expense [NOEX]
- Fees from securities activities (classified as Commissions/Fees From Securities Activities [NSAC])

Definition revised May 2012

Commissions/Fees from Securities Activities

NSAC

COA Code	NSAC
Eikon for Office Field	TR.CommFeesFromSecuritiesActivities
Eikon for Office Label	Commission/Fees from Securities Activities
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Commissions/Fees from Securities Activities [NSAC] represent commissions and fees earned from security financing activities. Although providing loans to customers is the main activity, commercial banks often participate in asset management, investment banking, debt syndication and similar activities.

Commissions/Fees from Securities Activities [NSAC] include:

- Brokerage commissions/fees
- Asset management fees
- Trust fees
- Commissions/fees on trading securities

Commissions/Fees from Securities Activities [NSAC] exclude:

- Gain on sale of securities (classified as Investment Securities Gains [NSGL])
- Loss on sale of securities (classified as Investment Securities Losses [NSLL])
- Trading account profit (classified as Dealer Trading Account Profit [NDTA])
- Trading account loss (classified as Dealer Trading Account Loss [NDTL])

Definition revised June 2003

Insurance Commissions, Fees and Premiums

NICF

COA Code	NICF
Eikon for Office Field	TR.InsuranceCommissionsFeesAndPremiums
Eikon for Office Label	Insurance Commissions, Fees & Premiums
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Insurance Commissions, Fees & Premiums [NICF] represents commissions, fees and premiums earned from taking or brokering insurance policy subscriptions. Insurance Commissions, Fees & Premiums [NICF] is used only by banks that are involved in insurance as a secondary business activity.

Insurance Commissions, Fees & Premiums [NICF] includes:

- FDIC (Federal Deposit Insurance Corporation) Premiums received on behalf of depositors, which are transferred to FDIC

Insurance Commissions, Fees & Premiums [NICF] excludes:

- Commissions and fees other than those related to the insurance policy-taking businesses (classified as Other Non-Operating Income/Expense [NONT])

Definition revised June 2003

Credit Card Fees

NCCF

COA Code	NCCF
Eikon for Office Field	TR.CreditCardFees
Eikon for Office Label	Credit Card Fees

Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Credit Card Fees [NCCF] represents fees earned from credit card services for banks. Many banks issue credit cards and provide consumer loans to their customers. Fees are earned from processing credit card transactions and interest income from loans to customers. Credit cards are also issued by credit card companies. Fees earned from these cards are classified as Credit Card Fees [NCCF].

Although debit cards issued in relation to checking accounts are different from credit cards, differentiation of the two may not be practical, and fees earned in relation to both debit and credit cards may be classified as Credit Card Fees [NCCF].

Definition revised June 2003

Fees For Other Customer Services

NOCS

COA Code	NOCS
Eikon for Office Field	TR.FeesForOtherCustomerServices
Eikon for Office Label	Fees for Other Customer Services
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Fees for Other Customer Services [NOCS] represents fees earned from customer services other than the following:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]

Fees for Other Customer Services [NOCS] includes:

- Consulting fees
- Lock box fees
- Other (unidentified) service fees earned from customers

Definition revised June 2003

Real Estate Operation Gain**NREG**

COA Code	NREG
Eikon for Office Field	TR.RealEstateOperationGain
Eikon for Office Label	Real Estate Operation Gain
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Real Estate Operation Gain [NREG] represents income related to properties repossessed or foreclosed by banks (Other Real Estate Owned).

Real Estate Operation Gain [NREG] includes:

- Rental income from repossessed or foreclosed properties (Other Real Estate Owned)
- Gain on the sale of repossessed or foreclosed properties (Other Real Estate Owned)

Real Estate Operation Gain [NREG] excludes:

- Gain on the sale of properties held for own use (classified as Other Unusual Income [NUII])
- Interest income on mortgage loans (classified as Interest & Fees on Loans [RFLI])

Definition revised August 2015

Dealer Trading Account Profit**NDTA**

COA Code	NDTA
Eikon for Office Field	TR.DealerTradingAccountProfit
Eikon for Office Label	Dealer Trading Account Profit
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Dealer Trading Account Profit [NDTA] represents profits on trading securities when a bank is engaged in securities brokerage services through its subsidiaries. Trading securities may include derivative securities, government securities, fixed income securities, and equity securities.

Dealer Trading Account Profit [NDTA] includes:

- Income/profits from trading securities

Dealer Trading Account Profit [NDTA] excludes:

- Securities brokerage fees (classified as Commissions/Fees From Securities Activities [NSAC])

Definition revised June 2003

Investment Securities Gains

NSGL

COA Code	NSGL
Eikon for Office Field	TR.InvestmentSecuritiesGains
Eikon for Office Label	Investment Securities Gains
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Investment Securities Gains [NSGL] represents gains on the sale of investment securities. A commercial bank may be restricted to investing in certain types of securities, but subsidiaries of the bank may be in many different businesses, including investment banking and brokerages.

Investment Securities Gains [NSGL] includes:

- Gains (may be net of loss) on the sale of securities investment (equity and fixed income securities)

Investment Securities Gains [NSGL] excludes:

- Trading account gain (classified as Dealer Trading Account Profit [NDTA])
- Fees earned from securities trading (classified as Commissions/Fees From Securities Trading [NSAC])

Definition revised June 2003

Foreign Currency Gains

NFCI

COA Code	NFCI
Eikon for Office Field	TR.ForeignCurrencyGains
Eikon for Office Label	Foreign Currency Gains
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Foreign Currency Gains [NFCI] represents gains on trading foreign currencies. Foreign Currency Gains [NFCI], which is treated as operating revenue for financial service companies, is differentiated from Foreign Currency (Translation) Adjustments as a part of comprehensive income.

Foreign Currency Adjustment represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company.

Foreign Currency Gains [NFCI] excludes:

- Foreign currency translation gains (classified as Other Unusual Income [NUII])

Definition revised May 2005

Unrealized Gains

NUGG

COA Code	NUGG
Eikon for Office Field	TR.UnrealizedGainsBanks
Eikon for Office Label	Unrealized Gains
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Unrealized Gains [NUGG] represents unrealized gains on the fair value change of securities available-for-sale.

Unrealized Gains [NUGG] includes:

- Paper gains on securities

Unrealized Gains [NUGG] excludes:

- Dividends from investments in affiliates, subsidiaries, joint ventures, partnerships (classified as Investment Income [NINV])

Definition revised August 2015

Minimum Pension Liability Gain

NPLG

COA Code	NPLG
Eikon for Office Field	TR.MinimumPensionLiabilityGain
Eikon for Office Label	Minimum Pension Liability Gain
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Minimum Pension Liability Gain [NPLG] represents gains realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the un-funded accumulated benefit obligation. Such adjustment is defined as a part of comprehensive income, according to SFAS 130.

Definition revised June 2003

Other Unusual Income

NUII

COA Code	NUII
Eikon for Office Field	TR.OtherUnusualIncome
Eikon for Office Label	Other Unusual Income
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Other Unusual Income [NUII] represents non-recurring/special/unusual/one-off gains reported by banks.

In rare scenarios, a company may present the value of non-recurring gains which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of unusual income, which has not been shown by Refinitiv on the face, is collected in a footnote – Other Unusual Expense (Income), Supplemental [VUIE].

Other Unusual Income [NUII] includes:

- The reversal of the impairment/write-off of assets for sale and use
- Gain on the sale of assets/branches/divisions/subsidiaries
- Negative goodwill recognized

Other Unusual Income [NUII] excludes:

- The remaining portion of other non-recurring gains reported above income taxes, which has not been shown by Refinitiv on the face of the income statement (classified as Other Unusual Expense (Income), Supplemental [VUIE])
- Unrealized gains on the fair value change of securities available-for-sale (classified as Unrealized Gains [NUGG])
- Foreign currency translation gain (classified as Foreign Currency Gains [NFCI])
- Extraordinary items reported after income taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Other Revenue

NORU

COA Code	NORU
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Eikon for Office Field	TR.OtherRevenueBanks
Eikon for Office Label	Other Revenue
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Other Revenue [NORU] represents non-interest operating income from banking other than following items:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]
- Real Estate Operation Gain [NREG]
- Dealer Trading Account Profit [NDTA]
- Investment Securities Gains [NSGL]
- Foreign Currency Gains [NFCI]

Other Revenue [NORU] includes:

- Fees for data processing
- Gain on sale of loans/mortgage loans
- Gain on sale of foreclosed real estate
- Equity earnings in affiliates/unconsolidated subsidiaries/joint ventures/partnerships

Other Revenue [NORU] excludes:

- Fees and commissions from brokerage services (classified as Commissions/Fees From Securities Activities [NSAC])
- Gains on dealing derivative securities (classified as Dealer Trading Account Profit [NDTA])
- Gain/loss on sale of assets/branches/divisions/subsidiaries (classified as Other Unusual Income [NUII])

Definition revised January 2012

Non-Interest Income – Bank

SNII/NTNI

COA Code	SNII/NTNI
Eikon for Office Field	TR.NonInterestIncomeBank
Eikon for Office Label	Non-Interest Income, Bank
Units	Millions

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

Non-Interest Income – Bank [SNII/NTNI] represents the sum of:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]
- Real Estate Operation Gain [NREG]
- Dealer Trading Account Profit [NDTA]
- Investment Securities Gains [NSGL]
- Foreign Currency Gains [NFCI]
- Unrealized Gains [NUGG]
- Minimum Pension Liability Gain [NPLG]
- Other Unusual Income [NUII]
- Other Revenue [NORU]

Definition revised June 2003

Labor & Related Expenses

NLAR

COA Code	NLAR
Eikon for Office Field	TR.LaborRelatedExpense
Eikon for Office Label	Labor And Related Expense
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Labor & Related Expenses [NLAR] consists of expenses paid to employees of a bank in the form of salaries, wages, fees, benefits or any other form of compensation.

Labor & Related Expenses [NLAR] includes:

- Payroll/Salary/Benefits

- Directors' fees, compensation to officers
- Bonus/stock-based compensation to employees
- Pension benefits, post-retirement benefits
- Profit sharing, stock option costs
- Retirement payment expenses
- Severance costs in the usual course of business
- Commissions to sales staff
- Contracted labor expenses
- ESOP contribution
- Payroll taxes and social security levies

Labor & Related Expenses [NLAR] excludes:

- Expenses paid to auditors and outsourced consultants (classified as Other Expense [NOEX])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [NRES])
- Amortization of deferred compensation to employees and deferred stock-based compensation (classified as Other Expense [NOEX])

Definition revised August 2015

Depreciation Expense

NDEP

COA Code	NDEP
Eikon for Office Field	TR.DepreciationExpense
Eikon for Office Label	Depreciation Expense
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Depreciation Expense [NDEP] represents depreciation expenses of tangible fixed assets of a bank.

Depreciation Expense [NDEP] may include amortization expense, when the company does not distinguish it from depreciation of tangible fixed assets.

Depreciation Expense [NDEP] represents the cost reported on the face of the income statement, or in notes to the income statement. In case the full value of the depreciation cannot be disclosed by Refinitiv on the face, it is shown in the supplemental footnote (Depreciation, Supplemental [VDEP]).

Depreciation Expense [NDEP] includes:

- Amortization of intangible fixed assets, if a company combines it with the depreciation of tangible fixed assets

- Depreciation of tangible fixed assets combined with impairment charges, if the latter are not delineated separately
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets
- Depreciation of fixed assets capitalized under long-term finance lease contracts
- Depreciation of capitalized prepaid lease rights classified as tangible assets

Depreciation Expense [NDEP] excludes:

- Depreciation of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Other Expense [NOEX])
- Impairment of tangible fixed assets, delineated separately from depreciation (classified as Other Unusual Expense [NUIE])
- Amortization of intangibles, when separated from the depreciation of tangible fixed assets (classified as Amortization of Intangibles [NAMI])
- Amortization of business acquisition costs or goodwill (classified as Amortization of Acquisition Costs [NAMA])
- Amortization of deferred costs classified as intangible fixed assets (classified as Amortization of Intangibles [NAMI])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest on Other Borrowings [EIOB])
- Amortization of deferred costs other than deferred intangibles and financial charges (classified as Other Expense [NOEX])
- Amortization of capitalized prepaid lease rights which are not treated as tangibles (classified as Amortization of Intangibles [NAMI] – if treated as intangibles; or as Other Expense [NOEX] – if treated as deferred charges unrelated to tangibles and intangibles, or if capitalized as investment properties in standards that treat these properties as investment assets)

Definition revised August 2015

Amortization of Intangibles

NAMI

COA Code	NAMI
Eikon for Office Field	TR.AmortIntangibles
Eikon for Office Label	Amortization of Intangibles, Operating
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Amortization of Intangibles [NAMI] represents systematic charges to expenses over the useful lives of capitalized assets that lack physical existence, other than capitalized acquisition costs (goodwill).

Amortization of Intangibles [NAMI] represents the cost reported on the face of the income statement, or in notes to the income statement. In case the full value of the intangible amortization cannot be disclosed by Refinitiv on the face, it is shown in the supplemental footnote (Amortization of Intangibles, Supplemental [VAMI]).

Amortization of Intangibles [NAMI] includes:

- Amortization of assets capitalized on the balance sheet as intangibles, other than goodwill
- Amortization of intangibles combined with impairment charges, if the latter are not delineated separately
- Amortization of goodwill/acquisition costs and other intangibles, if it is presented as a combined value and goodwill amortization is not delineated separately
- Amortization of deferred costs classified as intangible assets
- Amortization of capitalized prepaid lease rights classified as intangible assets

Amortization of Intangibles [NAMI] excludes:

- Amortization of goodwill/acquisition costs, if reported separately from other intangible assets (classified as Amortization of Acquisition Costs [NAMA])
- Impairment or write-off of intangible assets and goodwill/acquisition costs (classified as Other Unusual Expense [NUIE])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest on Other Borrowings [EIOB])
- Amortization of debt discounts (classified as Interest on Other Borrowings [EIOB])
- Amortization of deferred costs classified as tangible fixed assets (classified as Depreciation [NDEP])
- Amortization of deferred costs not included in tangible or intangible assets, other than deferred financial expenses (classified as Other Expense [NOEX])
- Amortization of deferred stock-based compensation, sales commissions, incentive compensation (classified as Other Expense [NOEX])
- Amortization of incorporation/organization expenses (classified as Other Expense [NOEX])
- Depreciation or amortization of capitalized prepaid lease rights which are not treated as intangibles (classified as Depreciation Expense [NDEP] – if treated as tangible assets; or as Other Expense [NOEX] – if treated as deferred charges unrelated to tangibles and intangibles, or if capitalized as investment properties in standards that treat these properties as investment assets)
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Other Unusual Expense [NUIE])
- Negative goodwill recognized (classified as Other Unusual Income [NUII])

Definition revised August 2015

Amortization of Acquisition Costs

NAMA

COA Code	NAMA
Eikon for Office Field	TR.AmortizationOfAcquisitionCostsBanks
Eikon for Office Label	Amortization of Acquisition Costs

Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Amortization of Acquisition Costs [NAMA] represents the value of capitalized company acquisition costs (goodwill) that have been allocated to the current accounting period. Goodwill is the excess of the price paid for the purchase of a business over the fair market value of its identifiable tangible and intangible assets, less liabilities. Amortization of goodwill consists of the periodic reduction of the premium paid in the acquisition over the company's value.

The amortization of goodwill is no longer permitted by the International Financial Reporting Standards (IFRS) and by the U.S. GAAP. However, it is allowed in many local accounting standards.

Amortization of Acquisition Costs [NAMA] represents the cost reported on the face of the income statement, or in notes to the income statement. In case the full value of the goodwill amortization cannot be disclosed by Refinitiv on the face, it is shown in the supplemental footnote (Amortization of Acquisition Costs, Supplemental [VAMA]).

Amortization of Acquisition Costs [NAMA] includes:

- Amortization of the excess of the purchase price over the value of acquired companies (amortization of goodwill)
- Amortization of the excess of the value of acquired companies over their purchase price (amortization of negative goodwill)

Amortization of Acquisition Costs [NAMA] excludes:

- Amortization of capitalized R&D costs and other intangibles acquired through a business acquisition, if these assets are still disclosed as intangibles (different than goodwill) on the balance sheet following the acquisition (classified as Amortization of Intangibles [NAMI])
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Other Unusual Expense [NUIE])
- Impairment of goodwill/acquisition costs (classified as Other Unusual Expense [NUIE])
- Negative goodwill recognized (classified as Other Unusual Income [NUII])

Definition revised August 2015

Real Estate Operation Expense

NORE

COA Code	NORE
Eikon for Office Field	TR.RealEstateOperationExpense
Eikon for Office Label	Real Estate Operation Expense
Units	Millions
Polarity	Positive
Annual History	Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Real Estate Operation Expense [NORE] represents expenses related to properties repossessed or foreclosed by banks (Other Real Estate Owned).

Real Estate Operation Expense [NORE] includes:

- Maintenance costs and other expenses related to repossessed or foreclosed properties (Other Real Estate Owned)
- Gain on the sale of repossessed or foreclosed properties (Other Real Estate Owned)

Real Estate Operation Expense [NORE] excludes:

- Property rental/operating lease expense (classified as Other Expense [NOEX] on the face of income statement and Rental Expense, Supplemental [VRXP] in supplemental footnotes)
- Costs arising from the operating lease of equipment (classified as Other Expense [NOEX] on the face of income statement, and as Rental Expense, Supplemental [VRXP] in supplemental footnotes)
- Interest expense on mortgage loans (classified as Interest on Other Borrowings [EIOB])
- Losses on the sale of real estate for own use (classified as Other Unusual Expense [NUIE])

Definition revised August 2015

Dealer Trading Account Loss

NDTL

COA Code NDTL

Eikon for Office Field TR.DealerTradingAccountLoss

Eikon for Office Label Dealer Trading Account Loss

Units Millions

Polarity Positive

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Dealer Trading Account Loss [NDTL] represents losses on trading securities when a bank is engaged in securities brokerage services through its subsidiaries. Trading securities may include derivative securities, government securities, fixed income securities, and equity securities.

Definition revised June 2003

Investment Securities Losses

NSLL

COA Code NSLL

Eikon for Office Field TR.InvestmentSecuritiesLosses

Eikon for Office Label Investment Securities Losses

Units Millions

Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Investment Securities Losses [NSLL] represents losses on the sale of investment securities. A commercial bank may be restricted to investing in certain types of securities, but subsidiaries of the bank may be in many different businesses, including investment banking and brokerages.

Investment Securities Losses [NSLL] excludes:

- Trading account loss (classified as Dealer Trading Account Loss [NDTL])

Definition revised June 2003

Foreign Currency Losses

NFCL

COA Code	NFCL
Eikon for Office Field	TR.ForeignCurrencyLosses
Eikon for Office Label	Foreign Currency Losses
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Foreign Currency Losses [NFCL] represents losses on the trading of foreign currencies. Foreign Currency Losses [NFCL], as a reduction of operating revenue for financial service companies, is differentiated from Foreign Currency (Translation) Adjustments as a part of comprehensive income.

Foreign Currency Adjustment represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company.

Foreign Currency Losses [NFCL] excludes:

- Foreign currency translation losses (classified as Other Unusual Expense [NUIE])

Definition revised May 2005

Unrealized Losses

NUNL

COA Code	NUNL
Eikon for Office Field	TR.UnrealizedLossesBanks
Eikon for Office Label	Unrealized Losses
Polarity	Positive
Units	Millions

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Unrealized Losses [NUNL] represents unrealized losses on the fair value change of securities available-for-sale.

Unrealized Losses [NUNL] excludes:

- Impairment/write-off of financial assets (classified as Other Unusual Expense [NUIE])
- Other-than-temporary investment losses (classified as Other Unusual Expense [NUIE])

Definition revised August 2015

Minimum Pension Liability Loss

NPLL

COA Code NPLL

Eikon for Office Field TR.MinimumPensionLiabilityLoss

Eikon for Office Label Minimum Pension Liability Loss

Units Millions

Polarity Positive

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Minimum Pension Liability Loss [NPLL] represents losses realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation. Such adjustment is defined as a part of comprehensive income, according to SFAS 130.

Definition revised June 2003

Litigation Expense

NLIT

COA Code NLIT

Eikon for Office Field TR.LitigationExpense

Eikon for Office Label Litigation Expense

Units Millions

Polarity Positive

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Expense

Litigation Expense [NLIT] represents unusual/non-recurring litigation expenses that are not part of the company's day-to-day operating activities, such as litigation settlements, lawsuits, etc. Litigation Expense [NLIT] may include fees for lawyers, as well as settlement charges, but does not include standard business-related lawyers' and court fees.

In rare scenarios, a company may present the value of non-recurring litigation expenses which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of litigation costs, which has not been shown by Refinitiv on the face, is collected in a footnote – Litigation Charge, Supplemental [VLIT].

Litigation Expense [NLIT] includes:

- Provisions for litigation

Litigation Expense [NLIT] excludes:

- The remaining portion of non-recurring litigation costs, which has not been shown by Refinitiv on the face of the income statement (classified as Litigation Charge, Supplemental [VLIT])
- Auditor's fees, accounting fees, legal fees, consulting fees, and other fees for external professional services (classified as Other Expense [NOEX])
- Court and legal fees payable in the normal course of business (classified as Other Expense [NOEX])
- Extraordinary income or losses resulting from court proceedings, reported after taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Other Unusual Expense

NUIE

COA Code	NUIE
Eikon for Office Field	TR.OtherUnusualExpenseBanks
Eikon for Office Label	Other Unusual Expense
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Other Unusual Expense [NUIE] represents non-recurring/special/unusual expenses other than Restructuring Charge [NRES] and Litigation [NLIT].

In rare scenarios, a company may present the value of other non-recurring charges which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of other unusual expenses, which has not been shown by Refinitiv on the face, is collected in a footnote – Other Unusual Expense (Income), Supplemental [VUIE].

Other Unusual Expense [NUIE] includes:

- Impairment/write-down of assets (securities, goodwill, etc.)

- Loss on the sale of tangible or intangible fixed assets
- Costs related to the acquisition of group companies
- COVID-19 Non-Recurring Inc/Exp – Other
- COVID-19 One-time Provisions
- COVID-19 Impairment of Long-Term Assets
- COVID-19 One-time Government Grants

Other Unusual Expense [NUIE] excludes:

- The remaining portion of other non-recurring charges reported above income taxes, which has not been shown by Refinitiv on the face of the income statement (classified as Other Unusual Expense (Income), Supplemental [VUIE])
- Restructuring charges and merger-related expenses (classified as Restructuring Charge [NRES])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [NRES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense [NLAR])
- Non-recurring litigation charges (classified as Litigation [NLIT])
- Court and legal fees payable in the normal course of business (classified as Other Expense [NOEX])
- Unrealized losses on the fair value change of securities available-for-sale (classified as Unrealized Losses [NUNL])
- Foreign currency translation loss (classified as Foreign Currency Losses [NFCL])
- Losses on dealing the minimum amount of additional liability necessary for pension liability (classified as Minimum Pension Liability Loss [NPPL])
- Extraordinary items reported after income taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised April 2020

Restructuring Charge		NRES
COA Code	NRES	
Eikon for Office Field	TR.RestructuringCharge	
Eikon for Office Label	Restructuring Charge	
Units	Millions	
Polarity	Positive	
Annual History	Since 1996	
Quarterly History	Since 1998	
COA Type	Bank	
Data Type	Expense	

Restructuring Charge [NRES] represents expenses associated with the reorganization of certain functions, regrouping of divisions or closing of a facility/branch. These expenses may include the consolidation of divisions, relocation of facilities and/or employees, and non-recurring employee termination costs.

In rare scenarios, a company may present the value of restructuring expenses which cannot be related to the face of the income statement, or to the notes to values reported on the face. Such items are typically disclosed in the management discussion of results. In this case, the remaining portion of restructuring costs, which has not been shown by Refinitiv on the face, is collected in a footnote – Restructuring Charge, Supplemental [VRES].

Restructuring Charge [NRES] includes:

- Non-recurring/one-off/unusual severance payment expenses
- COVID-19 Restructuring Chrgs/Provisions

Restructuring Charge [NRES] excludes:

- The remaining portion of restructuring costs, which has not been shown by Refinitiv on the face of the income statement (classified as Restructuring Charge, Supplemental [VRES])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense, Supplemental [VLAR])
- Extraordinary restructuring charges reported below net income before taxes (classified as Extraordinary Item [XTRA])

Definition revised April 2020

Other Expense		NOEX
COA Code	NOEX	
Eikon for Office Field	TR.OtherExpense	
Eikon for Office Label	Other Expense	
Units	Millions	
Polarity	Positive	
Annual History	Since 1996	
Quarterly History	Since 1998	
COA Type	Bank	
Data Type	Expense	

Other Expense [NOEX] represents non-interest expense from banking other than the following items:

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]

- Foreign Currency Losses [NFCL]

Other Expense [NOEX] includes general and administrative expenses other than those listed above, such as:

- Advertising/promotion/marketing/business development expenses, travel, entertainment
- Accounting, auditing, consulting, legal, management and other professional fees
- ATM expenses, fees for services by other banks
- Building occupancy, rent, leases/rent/maintenance expenses of furniture and other equipment
- Business taxes, franchise taxes and fees, state franchise taxes, and other non-income taxes
- Charitable contribution
- Communications, data processing, computer processing, postage, stationery, printing, supplies, technology, telephone expenses
- Credit card processing expenses, loan processing fees
- FDIC premiums/assessment, SAIF insurance, and other deposit insurance premiums paid
- Loss on foreclosed assets and its related expenses (not including fixed assets for own uses)
- General and administrative expenses
- Non-interest expense that has not been individually classified
- Fee & Commission from Operations Expense

Other Expense [NOEX] excludes:

- Branch closing, divestiture, merger and acquisition-related expenses (classified as Restructuring Charge [NRES])
- Impairment of goodwill, and other assets (classified as Other Unusual Expense [NUIE])
- Interest expense (classified as a component of Total Interest Expenses [STIE])
- Loss on sale of assets (generally fixed assets), investment in affiliates, subsidiaries, joint ventures (classified as Other Unusual Expense [NUIE])
- Loss provision on loans (classified as Loan Loss Provision [ELLP])
- Minority interest (classified as Minority Interest [CMIN])

Definition revised September 2012

Non-Interest Expense, Bank

SNIE/NTNE

COA Code	SNIE/NTNE
Eikon for Office Field	TR.NonInterestExpenseBank
Eikon for Office Label	Non-Interest Expense, Bank
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Bank

Data Type Expense

Non-Interest Expense, Bank [SNIE/NTNE] represents the sum of:

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]
- Foreign Currency Losses [NFCL]
- Unrealized Losses [NUNL]
- Minimum Pension Liability Loss [NPLL]
- Litigation Expense [NLIT]
- Restructuring Charge [NRES]
- Other Unusual Expense [NUIE]
- Other Expense [NOEX]

Definition revised June 2003

Net Income, Taxes, After-Tax Adjustments and Distributions

Net Income Before Taxes	EIBT
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COA Code	EIBT
Eikon for Office Field	TR.NetIncomeBeforeTaxes
Eikon for Office Label	Net Income Before Taxes
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Net Income Before Taxes [EIBT] represents a company's total revenues reduced by total expenses, before taxes on net income and all after-tax adjustments.

For Industrial, Utility and Insurance companies, Net Income Before Taxes [EIBT] is calculated as the sum of Operating Income [SOPI] and all non-operating items, i.e.:

- Operating Income [SOPI], further delineated into:
 - Total Revenue [RTLR]
 - less Total Operating Expense [ETOE] (including the cost of goods sold)
- Interest Income (Exp), Net- Non-Operating, Total – further delineated into:
 - Interest Expense, Net Non-Operating [SIEN], further broken down into:
 - Interest Expense - Non-Operating [NIEN]
 - Interest Capitalized - Non-Operating [NCIN]
 - Interest/Invest Income - Non-Operating [SIIN] , further broken down into:
 - Interest Income - Non-Operating [NIIN]
 - Investment Income - Non-Operating [NINV]
 - Interest Income(Exp), Net Non-Operating [NINN]
- Gain (Loss) on Sale of Assets [NGLA]
- Allowance for Funds Used During Construction [NAFC] (Insurance only)
- Other, Net [SONT], further delineated into:
 - Foreign Currency Adjustment [NFCA] (code discontinued)
 - Unrealized Gains (Losses) [NUGL] (code discontinued)
 - Minimum Pension Liability Adjustment [NAML] (used for historic U.S. updates)
 - Other Non-Operating Income (Expense) [NONT]

For banks, Net Income Before Taxes [EIBT] is calculated as the sum of:

- Net Interest Income After Loan Loss Provision [SIAP], further delineated into:
 - Net Interest Income [ENII], further broken down into:
 - Interest Income, Bank [SIIB]
 - less Total Interest Expense [STIE]
 - Loan Loss Provision [ELLP]
- Non-Interest Income, Bank [SNII/NTNI]
- Non-Interest Expense, Bank [SNIE/NTNE]

Net Income Before Taxes [EIBT] represents net income after the following items:

- Equity in affiliates, associates and joint ventures (shown above net income before taxes – classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])

Net Income Before Taxes [EIBT] represents net income before the following items:

- Provision for Income Taxes [TTAX]
- Minority interest (shown below net income after taxes – classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures (shown below net income after taxes – classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Definition revised August 2015

Provision for Income Taxes**TTAX**

COA Code	TTAX
Eikon for Office Field	TR.ProvisionForIncomeTaxes
Eikon for Office Label	Provision for Income Taxes
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

Provision for Income Taxes [TTAX] includes all taxes on the basis of profits that may be owed to federal, state and/or foreign government. These taxes do not include regressive taxes, such as sales taxes or excise taxes to state and federal government.

Provision for Income Taxes [TTAX] includes:

- Income taxes for federal, state and local authorities
- Deferred as well as current income taxes
- Income taxes paid by consolidated subsidiaries
- Income taxes paid by foreign subsidiaries
- Income taxes recovered

Provision for Income Taxes [TTAX] excludes:

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

Definition revised August 2015

Net Income After Taxes**TIAT**

COA Code	TIAT
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Eikon for Office Field	TR.NetIncomeAfterTaxes
Eikon for Office Label	Net Income After Taxes
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Net Income After Taxes [TIAT] represents Net Income Before Taxes [EIBT], offset by the Provision for Income Taxes [TTAX].

Net Income After Taxes [TIAT] represents net income after the following items:

- Equity in affiliates, associates and joint ventures (shown above net income before taxes – classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest (shown above net income before taxes – classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]

Net Income After Taxes [TIAT] represents net income before the following items:

- Minority interest (shown below net income after taxes – classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures (shown below net income after taxes – classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Net Income After Taxes [TIAT] excludes:

- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Minority Interest

CMin

COA Code	CMin
Eikon for Office Field	TR.MinorityInterest
Eikon for Office Label	Minority Interest
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

Minority Interest [CMin] represents the share of earnings/losses in subsidiaries that belongs to shareholders other than the parent company when the parent company owns less than 100%, but more

than 50%, of a subsidiary. Since the subsidiary's financials are consolidated with the company, this value is a negative number to represent the amount the company does not own.

Minority Interest [CMIN] is used for items reported below net income before taxes on the face of the income statement, or in notes to these face items. In case the full value of the minority interest cannot be disclosed by Refinitiv on the face of the income statement, it is shown in the supplemental footnote (Minority Interest, Supplemental [VMIN]).

Minority Interest [CMIN] includes:

- Earnings allocated to joint venture partners when the full consolidation method is applied to the joint venture projects
- Earnings of a subsidiary that are allocated to outside limited partners

Minority Interest [CMIN] excludes:

- Total minority interest – the sum of all items regardless of their position in the income statement (classified as Minority Interest, Supplemental [VMIN])
- Earnings allocated to general partners (classified as General Partner's Distributions [CGPD])
- Dividends to preferred stockholders (classified as Preferred Dividends [CPRD])
- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates [CEIA])
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])

Definition revised August 2015

Equity in Affiliates		CEIA
COA Code	CEIA	
Eikon for Office Field	TR.EquityInAffiliates	
Eikon for Office Label	Equity In Affiliates	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	

COA Type Industrial, Bank, Insurance, Utility

Data Type Income/Expense

Equity in Affiliates [CEIA] represents the share of earnings or losses, net of taxes, that the company is entitled to from unconsolidated associated companies, affiliates or joint ventures, which have not been distributed as dividends.

If the reporting entity has significant influence over another business, but not control or joint control, the other business is considered an associate (an unconsolidated affiliated company). Significant influence is typically assumed if the parent company holds between 20% and 50% of the voting stock in another entity, although other factors may be used to determine whether such influence exists.

Equity in Affiliates [CEIA] includes the share in the earnings and losses of a joint venture. It is also used for the earnings/losses of unconsolidated subsidiaries, i.e. companies whose parent entity owns more than 50% of voting interests, but does not exercise direct control over business decisions.

A profit attributable to the company is updated as a positive figure. The value is a negative figure if the company incurred a loss on the results of associates, affiliates or joint ventures.

Equity in Affiliates [CEIA] is used for items reported below net income before taxes on the face of the income statement, or in notes to these face items. In case the full value of the equity in affiliates cannot be disclosed by Refinitiv on the face, it is shown in the supplemental footnote (Equity in Affiliates, Supplemental [VEIA]).

Equity in Affiliates [CEIA] includes:

- Equity in affiliates/associates/joint ventures reported net of taxes
- Minority interests (the company's share in the earnings or losses of other businesses in which it holds minority stakes), net of taxes
- Equity in the earnings or losses of unconsolidated subsidiaries

Equity in Affiliates [CEIA] excludes:

- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])
- The portion of the earnings of a fully consolidated subsidiary that is allocated to the subsidiary's minority shareholders, reported below net income before taxes (classified as Minority Interest [CMIN])
- Total minority interest – the sum of all items regardless of their position in the income statement (classified as Minority Interest, Supplemental [VMIN])
- Impairment of investments in affiliates, subsidiaries, joint ventures, or partnerships (classified as Impairment – Assets Held for Use [EIAU])

- Dividends from investments in affiliates, subsidiaries, joint ventures, or partnerships (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

U.S. GAAP Adjustment

CGAP

COA Code	CGAP
Eikon for Office Field	TR.USGaapAdjustment
Eikon for Office Label	U.S. GAAP Adjustment
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

U.S. GAAP Adjustment [CGAP] represents the disclosure by foreign companies using local accounting standards (or International Accounting Standards) to reconcile their local accounting net income to the U.S. equivalent net income.

Definition revised June 2003

Net Income Before Extraordinary Items

NIBX

COA Code	NIBX
Eikon for Office Field	TR.NetIncomeBeforeExtraItems
Eikon for Office Label	Net Income Before Extraordinary Items
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

Net Income Before Extraordinary Items [NIBX] represents net income after taxes, adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income.

Net Income Before Extraordinary Items [NIBX] can be calculated as the sum of:

- Net Income After Taxes [TIAT]

- Minority Interest [CMIN]
- Equity in Affiliates [CEIA]
- U.S. GAAP Adjustment [CGAP]

Net Income Before Extraordinary Items [NIBX] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]

Net Income Before Extraordinary Items [NIBX] represents net income before the following items:

- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Net Income Before Extraordinary Items [NIBX] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])

- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Accounting Change

XACG

COA Code	XACG
Eikon for Office Field	TR.AccountingChange
Eikon for Office Label	Accounting Change
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Income/Expense

Accounting Change [XACG] represents three types of accounting changes, reported below income before taxes:

- A change from one generally accepted accounting principle to another generally accepted principle
- A change that occurs as the result of new information or as additional information is acquired
- A change from reporting as one type of entity to another type of entity

When a company presents both the gross (pre-tax) value of an accounting change and its impact on net taxes, Refinitiv presents the gross value as Accounting Change [XACG] while the tax impact is updated as

Tax on Extraordinary Items [XSIT]. If such break-out is unavailable, Accounting Change [XACG] is used to present the net-of-tax impact of accounting changes.

Accounting Change [XACG] includes:

- Tax impact of accounting changes, if it is not delineated separately

Accounting Change [XACG] excludes:

- Tax impact of accounting changes, if delineated separately from the pre-tax accounting change value (classified as Tax on Extraordinary Items [XSIT])
- Gain or loss on accounting changes reported above net income before taxes (classified as Other Unusual Expense (Income) [EUIE] for Industrial, Utility and Insurance companies; or as Other Unusual Income [NUII] and Other Unusual Expense [NUIE] for banks)

Definition revised August 2015

Discontinued Operations

XIDO

COA Code	XIDO
Eikon for Office Field	TR.DiscontinuedOperations
Eikon for Office Label	Discontinued Operations
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Income/Expense

Discontinued Operations [XIDO] represents the gain or loss from the sale of a business division, forming a separate major business line or a separate geographical area of operations. The item also includes the current results of a business division that has been classified as discontinued operations available for sale (net of minority interest from discontinuing operations).

This code is used for all discontinued operations reported by the company, presented either as a separate column on the face of the income statement, or as a separate line disclosed below income before taxes.

Discontinued Operations [XIDO] is the single code used to present the result of discontinued operations, or the gain and loss on the sale of discontinued operations. All other Chart of Accounts (COA) codes are used exclusively to present continuing operations.

However, as an exception, when discontinued operations are reported among other items on the face of the income statement, and cannot be clearly separated from all continuing operations, these are collected as a regular COA code (other than Discontinued Operations [XIDO]).

Discontinued Operations [XIDO] includes:

- Gain/loss on the sale of a discontinued business division
- Current discontinued operations (current net income/loss generated by a business division that has been classified as held for disposal but has not been sold yet)
- Minority interest related to discontinued operations
- Gain/loss on the disposal of group companies, if these were classified as discontinued operations

- Gain/loss on the write-off or abandonment of a business division, if classified as discontinued operations

Discontinued Operations [XIDO] excludes:

- Tax benefit/loss on the sale of a discontinued business division (classified as Tax on Extraordinary Items [XSIT])
- Tax benefit/loss on current discontinued operations (classified as Tax on Extraordinary Items [XSIT])
- Gains/losses on the sale of discontinued operations, reported above income before taxes, among other items on the face of the income statement, which cannot be clearly separated from all continuing operations (if reported by Industrial, Utility and Insurance companies, these are classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement; if reported by banks, these are classified as Other Unusual Income [NUII] or Other Unusual Expense [NUIE])
- Gains/losses reported above income before taxes, arising from the sale of group businesses such as consolidated and unconsolidated subsidiaries, affiliates, associates, joint ventures, or other minority stakes in group companies (if reported by Industrial, Utility and Insurance companies, these are classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement; if reported by banks, these are classified as Other Unusual Income [NUII] or Other Unusual Expense [NUIE])
- Gain/loss on the sale of fixed assets, reported above income taxes (if reported by Industrial, Utility and Insurance companies, these are classified as Loss (Gain) on Sale of Assets – Operating [EGLA] for items reported in the operating section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section or in the single-step format of the income statement; if reported by banks, these are classified as Other Unusual Income [NUII] or Other Unusual Expense [NUIE])

Definition revised August 2015

Extraordinary Item		XTRA
COA Code	XTRA	
Eikon for Office Field	TR.ExtraordinaryItem	
Eikon for Office Label	Extraordinary Item	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Utility, Bank, Insurance	
Data Type	Expense	

Extraordinary Item [XTRA] represents events and transactions that are distinguished by their unusual nature, by the infrequency of their occurrence, and the materiality of their impact on the earnings of the company, reported after taxes on net income.

When a company presents both the gross (pre-tax) value of extraordinary items and their impact on net taxes, Refinitiv presents the gross value as Extraordinary Item [XTRA] while the tax impact is updated as

Tax on Extraordinary Items [XSIT]. If such break-out is unavailable, Extraordinary Item [XTRA] is used to present the net-of-tax value of extraordinary gains and charges.

Extraordinary Item [XTRA] represents income and charges other than:

- Discontinued Operations [XIDO]
- Accounting Change [XACG]
- Tax on Extraordinary Items [XSIT]

Presently Extraordinary Item [XTRA] is encountered infrequently as most of accounting standards, including the IFRS and the U.S. GAAP, require to present items of this nature gross of income taxes (above net income before taxes). Refinitiv collects this item if it is reported below income taxes.

Extraordinary Item [XTRA] includes:

- Natural disasters
- Terrorist attacks
- Other extraordinary income or losses presented below net income before taxes
- COVID-19 Inc Taxes - Non-Recurring

Extraordinary Item [XTRA] excludes:

- Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit, shown below net income before taxes – classified as Discontinued Operations [XIDO])
- The effects of a change in accounting principles (shown below net income before taxes – classified as Accounting Change [XACG])
- Taxes on extraordinary items and discontinued operations (shown below net income before taxes – classified as Tax on Extraordinary Items [XSIT])
- Non-recurring/special/extraordinary/one-off items reported above net income before taxes (classified as Purchased R&D Written-Off [ERDW], Restructuring Charge [ERES], Litigation [ELIT], Impairment-Assets Held for Use [EIAU], Impairment-Assets Held for Sale [EIAS], Loss (Gain) on Sale of Assets – Operating [EGLA], Other Unusual Expense (Income) [EUIE] or Gain (Loss) on Sale of Assets [NGLA])
- The early extinguishment/retirement of debt, shown above net income before taxes (classified as Other Unusual Income/Expense [EUIE])

Definition revised April 2020

Tax on Extraordinary Items		XSIT
COA Code	XSIT	
Eikon for Office Field	TR.TaxOnExtraordinaryItems	
Eikon for Office Label	Tax on Extraordinary Items	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1999	
COA Type	Industrial, Bank, Insurance, Utility	

Data Type Income/Expense

Tax on Extraordinary Items [XSIT] represents the sum of tax impacts on extraordinary items listed in the following:

- Accounting Change [XACG]
- Extraordinary Item [XTRA]

When a company presents both the gross (pre-tax) value of extraordinary items and their impact on net taxes, Refinitiv presents the gross values as Extraordinary Item [XTRA] or Accounting Change [XACG], while the tax impact is updated as Tax on Extraordinary Items [XSIT]. If such break-out is unavailable, Extraordinary Item [XTRA] and Accounting Change [XACG] are used to present the net-of-tax value of extraordinary gains and charges.

Tax on Extraordinary Items [XSIT] includes:

- The tax impact of extraordinary items and accounting change reported below income before taxes, if the tax impact is delineated separately from the pre-tax value of extraordinary items and the accounting change
- Tax benefit/loss on the sale of a discontinued business division
- Tax benefit/loss on current discontinued operations (tax on current net income/loss generated by a business division that has been classified as held for disposal but has not been sold yet)

Definition revised August 2015

Total Extraordinary Items

STXI

COA Code	STXI
Eikon for Office Field	TR.TotalExtraItems
Eikon for Office Label	Total Extraordinary Items
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

Total Extraordinary Items [STXI] represents the sum of:

- Accounting Change [XACG]
- Discontinued Operations [XIDO]
- Extraordinary Item [XTRA]
- Tax on Extraordinary items [XSIT]

Definition revised November 2003

Income Incl Extra Before Distributions

NINC

COA Code	NINC
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Eikon for Office Field	TR.NetIncome
Eikon for Office Label	Net Income
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Income Incl Extra Before Distributions [NINC] represents net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income.

Income Incl Extra Before Distributions [NINC] can be calculated as the sum of:

- Net Income Before Extraordinary Items [NIBX], further delineated into the sum of:
 - Net Income After Taxes [TIAT]
 - Minority Interest [CMIN]
 - Equity in Affiliates [CEIA]
 - U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], further delineated into the sum of:
 - Accounting Change [XACG]
 - Discontinued Operations [XIDO]
 - Extraordinary Item [XTRA]
 - Taxes on Extraordinary Items [XSIT]

Income Incl Extra Before Distributions [NINC] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])

- Accounting Change [XACG]
- Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
- Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])

Income Incl Extra Before Distributions [NINC] represents net income before the following items:

- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Income Incl Extra Before Distributions [NINC] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Preferred Dividends**CPRD**

COA Code	CPRD
Eikon for Office Field	TR.PreferredDividends
Eikon for Office Label	Preferred Dividends
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Adjustments to Net Income

Preferred Dividends [CPRD] represents the total amount of the current dividend requirement on issued preferred stock of a company (including its subsidiaries).

Preferred stockholders normally forgo voting rights and receive a fixed dividend that takes precedence over the payment of dividends to common stockholders. Preferred dividends are usually cumulative and non-participative in nature.

When preferred stock is redeemed during the year, the company may still report preferred dividends on the income statement, although there is no preferred stock outstanding at the end of that fiscal year.

Preferred Dividends [CPRD] include:

- Accredited/declared/deemed/imputed dividends to preferred stocks
- Issuance of additional shares (preferred or common) in lieu of cash dividend to preferred stocks (considered to be equivalent to cash dividends to the preferred stock)
- Preferred dividends of a subsidiary

Preferred Dividends [CPRD] exclude:

- General partners' interest (classified as General Partners' Distributions [CGPD])
- Dividends payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders (classified as Gross Dividends – Common Stock [DCGD])
- Earnings attributable to the holders of hybrid capital (combining the characteristics of debt and equity) (classified as Miscellaneous Earnings Adjustment [CMEA])
- The accretion of the value of warrants (classified as Miscellaneous Earnings Adjustment [CMEA])
- Accretion of the redemption value of convertible preferred shares (classified as Miscellaneous Earnings Adjustment [CMEA])

Definition revised August 2015

General Partners' Distribution**CGPD**

COA Code	CGPD
Eikon for Office Field	TR.GeneralPartnersDistributions
Eikon for Office Label	General Partners' Distributions

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Adjustments to Net Income

General Partners' Distributions [CGPD] represents earnings distribution to general unlimited partners. A limited partner is personally responsible for the debts of the partnership only to the extent of his/her investment in the partnership and has no voice in the management of the company (the equivalent of a common shareholder). An unlimited partner is engaged in the management of the company, and has unlimited legal responsibility for the debts and liabilities of the partnership.

Values in General Partners' Distributions [CGPD] reduce net income available to common shareholders for EPS computation.

General Partners' Distributions [CGPD] exclude:

- Dividends to preferred stocks (classified as Preferred Dividends [CPRD])
- Distribution to limited partners (classified as Gross Dividends – Common Stock [DCGD])
- Other adjustments to earnings for EPS computation (classified as Miscellaneous Earnings Adjustment [CMEA])

Definition revised June 2003

Miscellaneous Earnings Adjustment

CMEA

COA Code	CMEA
Eikon for Office Field	TR.MiscellaneousEarningsAdjustment
Eikon for Office Label	Miscellaneous Earnings Adjustment
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Miscellaneous Earnings Adjustment [CMEA] represents an adjustment applied to net earnings that is used to obtain a company's calculated EPS.

When net income used for EPS computation is not clearly reported by a company, the difference between the net income reported and the net income required for EPS computation is calculated and classified as Miscellaneous Earnings Adjustment [CMEA].

Miscellaneous Earnings Adjustment [CMEA] includes:

- Warrant accretion
- Warrant dividends

- Earnings attributable to the holders of hybrid capital (combining the characteristics of debt and equity)

Miscellaneous Earnings Adjustment [CMEA] excludes:

- Pro forma adjustment (classified as Pro Forma Adjustment [CPFA])
- Accredited/declared/deemed/imputed dividends to preferred stocks; issuance of additional shares (preferred or common) in lieu of cash dividend to preferred stocks is considered to be equivalent to cash dividends to the preferred stock (classified as Preferred Dividends [CPRD])
- Earnings distribution to general unlimited partners (classified as General Partner's Distributions [CGPD])
- Interest adjustment (classified as Interest Adjustment [CPIA])

Definition revised August 2015

Pro Forma Adjustment

CPFA

COA Code	CPFA
Eikon for Office Field	TR.ProFormaAdjustment
Eikon for Office Label	Pro Forma Adjustment
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1990
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Pro Forma Adjustment [CPFA] represents an adjustment used to convert historical earnings to pro forma net income when a company goes public.

Definition revised June 2003

Interest Adjustment – Primary EPS

CPIA

COA Code	CPIA
Eikon for Office Field	TR.InterestAdjustmentPrimaryEPS
Eikon for Office Label	Interest Adjustment - Primary EPS
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Interest Adjustment – Primary EPS [CPIA] represents expected interest expense to be recovered from the conversion of convertible securities when such securities are included in the denominator for Primary EPS computation. The recoverable interest expense is compiled net of possible tax impacts.

Interest Adjustment – Primary EPS [CPIA] was used historically for companies reporting under US GAAP. Since SFAS 128 replaced the presentation of Primary EPS with Basic EPS, this COA code is no longer used.

Definition revised September 2012

Total Adjustments to Net Income SANI

COA Code	SANI
Eikon for Office Field	TR.TtlAdjustmentsToNetInc
Eikon for Office Label	Total Adjustments to Net Income
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Total Adjustments to Net Income [SANI] represents the sum of:

- Preferred Dividends [CPRD]
- General Partners' Distributions [CGPD]
- Miscellaneous Earnings Adjustments [CMEA]
- Pro Forma Adjustment [CPFA]
- Interest Adjustment – Primary EPS [CPIA]

Definition revised June 2003

Income Available to Common Excl. Extraordinary Items CIAC

COA Code	CIAC
Eikon for Office Field	TR.IncomeAvailtoComExcl
Eikon for Office Label	Income Avail to Cmn Shareholders Excl Extra
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Income Available to Common Excl. Extraordinary Items [CIAC] represents the bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income.

This value is used as the numerator in the calculation of Basic EPS Excluding Extraordinary Items [SBBF/GBBF].

For periods prior to the adoption of FASB 128 (issued on 2/1997), this value was used to calculate Primary EPS Excluding Extraordinary Items.

Income Available to Common Excl. Extraordinary Items [CIAC] can be calculated as the sum of:

- Net Income Before Extraordinary Items [NIBX], further delineated into the sum of:
 - Net Income After Taxes [TIAT]
 - Minority Interest [CMIN]
 - Equity in Affiliates [CEIA]
 - U.S. GAAP Adjustment [CGAP]
- Total Adjustments to Net Income [SANI], further delineated into the sum of:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Income Available to Common Excl. Extraordinary Items [CIAC] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Income Available to Common Excl. Extraordinary Items [CIAC] represents net income before the following items:

- Total Extraordinary Items [STXI], which are further delineated into:

- Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
- Accounting Change [XACG]
- Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
- Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Dilution Adjustment [SDAJ/GDAJ]

Income Available to Common Excl. Extraordinary Items [CIAC] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Income Available to Common Stocks Incl. Extraordinary Items XNIC

COA Code	XNIC
Eikon for Office Field	TR.IncomeAvailtoComIncl
Eikon for Office Label	Income Avail to Cmn Shareholders Incl Extra
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] represents the bottom-line net income available to common stockholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income.

This value is used as the numerator in the calculation of Basic EPS Including Extraordinary Items [SBAI/GBAI].

For periods prior to the adoption of FASB 128 (issued on 2/1997), this value was used to calculate Primary EPS Including Extraordinary Items.

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] can be calculated as the sum of:

- Income Incl Extra Before Distributions [NINC], further delineated into the sum of:
 - Net Income Before Extraordinary Items [NIBX], comprised of:
 - Net Income After Taxes [TIAT]
 - Minority Interest [CMIN]
 - Equity in Affiliates [CEIA]
 - U.S. GAAP Adjustment [CGAP]
 - Total Extraordinary Items [STXI], comprised of:
 - Accounting Change [XACG]
 - Discontinued Operations [XIDO]
 - Extraordinary Item [XTRA]
 - Taxes on Extraordinary Items [XSIT]
- Total Adjustments to Net Income [SANI], further delineated into the sum of:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)

- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] represents net income before the following items:

- Dilution Adjustment [SDAJ/GDAJ]

Income Available to Common Stocks Incl. Extraordinary Items [XNIC] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])

- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Weighted Average Shares, Earnings per Share, Dividends and Normalized Earnings

Basic Weighted Average Shares		SBAS/GBAS
COA Code	SBAS/GBAS	
Eikon for Office Field	TR.BasicWeightedAvgShares	
Eikon for Office Label	Basic Weighted Average Shares	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Per-share Item	

Basic Weighted Average Shares [SBAS/GBAS] represents the weighted average common shares outstanding less the dilution of stock options for a given period. These shares are used to calculate Basic EPS.

Prior to the adoption of FASB 128 (issued in 2/1997), companies disclosed Primary Weighted Average Shares. This value consists of the weighted average common shares outstanding plus the dilution of stock options for a given period. Refinitiv displays both Basic and Primary Shares outstanding values in Basic Weighted Average Shares [SBAS/GBAS].

When a company has multiple common shares, the most actively traded one is selected as the primary common share and the rest of stocks are converted to the primary share equivalents and added to the primary shares to derive Basic Weighted Average Shares [SBAS/GBAS].

Basic Weighted Average Shares [SBAS/GBAS] is presented in both standardized and company specific views.

Definition revised May 2012

Basic EPS Excluding Extraordinary Items		SBBF/GBBF
COA Code	SBBF/GBBF	
Eikon for Office Field	TR.BasicEpsExclExtraItems	
Eikon for Office Label	Basic EPS Excluding Extraordinary Items	
Units	Actual	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Per-share Item	

Basic EPS Excluding Extraordinary Items [SBBF/GBBF] represents the bottom-line earnings per share available to common stockholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share.

Basic EPS Excluding Extraordinary Items [SBBF/GBBF] is calculated as:

- Income Available to Common Excluding Extraordinary Items [CIAC]
- divided by Basic Weighted Average Shares [SBAS/GBAS].

Basic EPS Excluding Extraordinary Items [SBBF/GBBF] is presented in both standardized and company specific views.

Definition revised August 2015

Basic EPS Including Extraordinary Items

SBAI/GBAI

COA Code	SBAI/GBAI
Eikon for Office Field	TR.BasicEpsInclExtraItems
Eikon for Office Label	Basic EPS Including Extraordinary Items
Units	Actual
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Basic EPS Including Extraordinary Items [SBAI/GBAI] represents the bottom-line earnings per share available to common stockholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share.

Basic EPS Including Extraordinary Items [SBAI/GBAI] is calculated as:

- Income Available to Common Stocks Incl. Extraordinary Items [XNIC]
- divided by Basic Weighted Average Shares [SBAS/GBAS].

Basic EPS Including Extraordinary Items [SBAI/GBAI] is presented in both standardized and company specific views.

Definition revised August 2015

Dilution Adjustment

SDAJ/GDAJ

COA Code	SDAJ/GDAJ
Eikon for Office Field	TR.DilutionAdjustment
Eikon for Office Label	Dilution Adjustment
Units	Millions
Polarity	Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Dilution Adjustment [SDAJ/GDAJ] represents the adding back to reported net income the interest expense of debentures when assumed converted, and the adding back to the reported net income the convertible preferred dividends when assumed converted. The adjustment is used to calculate Diluted EPS.

Dilution Adjustment [SDAJ/GDAJ] is presented in both standardized and company specific views.

Definition revised May 2012

Diluted Net Income		SDNI/GDNI
COA Code	SDNI/GDNI	
Eikon for Office Field	TR.DilutedNetIncome	
Eikon for Office Label	Diluted Net Income	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Per-share Item	

Diluted Net Income [SDNI/GDNI] represents the bottom-line net income available to common shareholders, including extraordinary items, adjusted by the effects of dilution. This value is adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income. Diluted net income assumes the conversion of all convertible preferred stock and debt, which means the net income is adjusted for not paying out any interest expense or preferred dividends.

Diluted Net Income [SDNI/GDNI] is used as the numerator in the calculation of Diluted EPS Including Extraordinary Items [SDAI/GDAI]. It is also one of the values used as the numerator in the calculation of Diluted EPS Excluding Extraordinary Items [SDBF/GDBF]. This item is presented in both standardized and company-specific views.

Diluted Net Income [SDNI/GDNI] can be calculated as the sum of:

- Income Available to Common Stocks Incl. Extraordinary Items [XNIC]
- Dilution Adjustment [SDAJ/GDAJ]

Diluted Net Income [SDNI/GDNI] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])

- Provision for Income Taxes [TTAX]
 - Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
 - Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
 - U.S. GAAP Adjustment [CGAP]
 - Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
 - Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
 - Dilution Adjustment [SDAJ/GDAJ]
- Diluted Net Income [SDNI/GDNI] excludes:
- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
 - Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
 - Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
 - Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
 - Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
 - Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])

- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Diluted Weighted Average Shares	SDWS/GDWS
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COA Code	SDWS/GDWS
Eikon for Office Field	TR.DilutedWgtdAvgShares
Eikon for Office Label	Diluted Weighted Average Shares
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Diluted Weighted Average Shares [SDWS/GDWS] represents the number of shares for Diluted EPS computation. This is used as a denominator for computation of Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] and Diluted EPS Including Extraordinary Items [SDAI/GDAI].

Diluted EPS may be different from Basic EPS when a company reports convertible preferred stock or convertible debt. Diluted Weighted Average Shares [SDWS/GDWS] reflect the company's total weighted average shares outstanding during the period, which includes the conversion of stock options, convertible preferred stock and debt.

Diluted Weighted Average Shares [SDWS/GDWS] is presented in both standardized and company specific views.

Definition revised May 2012

Diluted EPS Excl. Extraordinary Items	SDBF/GDBF
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COA Code	SDBF/GDBF
Eikon for Office Field	TR.DilutedEpsExclExtra
Eikon for Office Label	Diluted EPS Excluding Extraordinary Items
Units	Actual
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Per-share Item

Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] represents the bottom-line earnings per share available to common stockholders, excluding extraordinary items, adjusted by the effects of dilution. This value is adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share. Diluted earnings per share assume the conversion of all convertible preferred stock and debt, which means the net income is adjusted for not paying out any interest expense or preferred dividends.

Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] is calculated as:

- Diluted Net Income [SDNI/GDNI]
- less Total Extraordinary Items [STXI]
- divided by Diluted Weighted Average Shares [SDWS/GDWS].

Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] is presented in both standardized and company specific views.

Definition revised August 2015

Diluted EPS Incl. Extraordinary Items

SDAI/GDAI

COA Code SDAI/GDAI

Eikon for Office Field TR.DilutedEpsInclExtra

Eikon for Office Label Diluted EPS Including Extraordinary Items

Units Actual

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Per-share Item

Diluted EPS Including Extraordinary Items [SDAI/GDAI] represents the bottom-line earnings per share available to common stockholders, including extraordinary items, adjusted by the effects of dilution. This value is adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share. Diluted earnings per share assume the conversion of all convertible preferred stock and debt, which means the net income is adjusted for not paying out any interest expense or preferred dividends.

Diluted EPS Including Extraordinary Items [SDAI/GDAI] is calculated as:

- Diluted Net Income [SDNI/GDNI]
- divided by Diluted Weighted Average Shares [SDWS/GDWS].

Diluted EPS Including Extraordinary Items [SDAI/GDAI] is presented in both standardized and company specific views.

Definition revised August 2015

DPS – Common Stock Primary Issue**DDPS1**

COA Code	DDPS1
Eikon for Office Field	TR.DpsCommonStock
Eikon for Office Label	DPS - Common Stock Primary Issue
Units	Actual
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

DPS – Common Stock Primary Issue [DDPS1] represents dividends per share payable to primary common shareholders.

When a company has more than one type of common shares, DPS – Common Stock Primary Issue [DDPS1] is used to collect the DPS for the primary shares, which usually represent the common stock with the greatest number of shares outstanding, considered most actively traded in the market.

Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

For a number of U.S. and Canadian companies, for historic reasons, dividends per share are assigned on the basis of the last day of the calendar quarter during which the DPS payment day falls. This practice is used for companies whose coverage started in the 1990s or earlier, which were historically sourced from an external provider. In this case we assign the dividend period end date to the last day of the calendar quarter during which the DPS was paid. The DPS is then assigned to the Financials period during which the DPS period end date falls.

DPS – Common Stock Primary Issue [DDPS1] generally represents the gross value of DPS (before taxes). However, in a number of markets where net dividends are reported more frequently than gross dividends, we display net (after-tax) DPS in this field. Markets where net DPS is preferred include: France, Belgium, the Netherlands, Portugal, the United Kingdom, Luxembourg, Australia, New Zealand, Brazil, Mexico, Singapore, Vietnam, Tunisia and Ivory Coast. Gross (pre-tax) DPS is preferred in other markets.

DPS – Common Stock Primary Issue [DDPS1] may be assigned to a different accounting period than the total amount of common dividends, collected as Gross Dividends – Common Stock [DCGD], which represent the amount assigned to an accounting period from whose results the dividend is being paid.

DPS – Common Stock Primary Issue [DDPS1] includes:

- Dividends per share payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

DPS – Common Stock Primary Issue [DDPS1] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Dividends per share payable to the owners of other common shares, if a company has other types of common stock (classified as Dividend per Share – Common Stock Issue 2 [DDPS2], Dividend per Share – Common Stock Issue 3 [DDPS3], or Dividend per Share – Common Stock Issue 4 [DDPS4])

- One-off/special dividends per share (classified as Special DPS – Common Stock Primary Issue [DSPS1], Special Dividends per Share – Common Stock Issue 2 [DSPS2], Special Dividends per Share – Common Stock Issue 3 [DSPS3], or Special Dividends per Share – Common Stock Issue 4 [DSPS4])

Definition revised May 2017

Dividend Per Share – Common Stock Issue 2 DDPS2

COA Code	DDPS2
Eikon for Office Field	TR.DpsCommonStockIssue2
Eikon for Office Label	Dividends per Share - Com Stock Issue 2
Units	Actual
Polarity	Negative
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Dividend per Share – Common Stock Issue 2 [DDPS2] represents dividends per share payable to the owners of the second line of common shares, when a company has more than one type of common stock outstanding.

Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

Dividend per Share – Common Stock Issue 2 [DDPS2] generally represents the gross value of DPS (before taxes). However, in a number of markets where net dividends are reported more frequently than gross dividends, we display net (after-tax) DPS in this field. Markets where net DPS is preferred include: France, Belgium, the Netherlands, Portugal, the United Kingdom, Luxembourg, Australia, New Zealand, Brazil, Mexico, Singapore, Vietnam, Tunisia and Ivory Coast. Gross (pre-tax) DPS is preferred in other markets.

Dividend per Share – Common Stock Issue 2 [DDPS2] may be assigned to a different accounting period than the total amount of common dividends, collected as Gross Dividends – Common Stock [DCGD], which represent the amount assigned to an accounting period from whose results the dividend is being paid.

Dividend per Share – Common Stock Issue 2 [DDPS2] includes:

- Dividends per share payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Dividend per Share – Common Stock Issue 2 [DDPS2] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Dividends per share payable to the owners of other common shares, if a company has other types of common stock (classified as DPS – Common Stock Primary Issue [DDPS1], Dividend per Share – Common Stock Issue 3 [DDPS3], or Dividend per Share – Common Stock Issue 4 [DDPS4])
- One-off/special dividends per share (classified as Special DPS – Common Stock Primary Issue [DSPS1], Special Dividends per Share – Common Stock Issue 2 [DSPS2], Special Dividends per Share – Common Stock Issue 3 [DSPS3], or Special Dividends per Share – Common Stock Issue 4 [DSPS4])

Definition revised May 2017

Dividend per Share– Common Stock Issue 3**DDPS3**

COA Code	DDPS3
Eikon for Office Field	TR.DpsCommonStockIssue3
Eikon for Office Label	Dividends per Share - Com Stock Issue 3
Units	Actual
Polarity	Negative
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Dividend per Share – Common Stock Issue 3 [DDPS3] represents dividends per share payable to the owners of the third line of common shares, when a company has more than one type of common stock outstanding.

Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

Dividend per Share – Common Stock Issue 3 [DDPS3] generally represents the gross value of DPS (before taxes). However, in a number of markets where net dividends are reported more frequently than gross dividends, we display net (after-tax) DPS in this field. Markets where net DPS is preferred include: France, Belgium, the Netherlands, Portugal, the United Kingdom, Luxembourg, Australia, New Zealand, Brazil, Mexico, Singapore, Vietnam, Tunisia and Ivory Coast. Gross (pre-tax) DPS is preferred in other markets.

Dividend per Share – Common Stock Issue 3 [DDPS3] may be assigned to a different accounting period than the total amount of common dividends, collected as Gross Dividends – Common Stock [DCGD], which represent the amount assigned to an accounting period from whose results the dividend is being paid.

Dividend per Share – Common Stock Issue 3 [DDPS3] includes:

- Dividends per share payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Dividend per Share – Common Stock Issue 3 [DDPS3] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Dividends per share payable to the owners of other common shares, if a company has other types of common stock (classified as DPS – Common Stock Primary Issue [DDPS1], Dividend per Share – Common Stock Issue 2 [DDPS2], or Dividend per Share – Common Stock Issue 4 [DDPS4])
- One-off/special dividends per share (classified as Special DPS – Common Stock Primary Issue [DSPS1], Special Dividends per Share – Common Stock Issue 2 [DSPS2], Special Dividends per Share – Common Stock Issue 3 [DSPS3], or Special Dividends per Share – Common Stock Issue 4 [DSPS4])

Definition revised May 2017

Dividend per Share – Common Stock Issue 4**DDPS4**

COA Code	DDPS4
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Eikon for Office Field	TR.DpsCommonStockIssue4
Eikon for Office Label	Dividends per Share - Com Stock Issue 4
Units	Actual
Polarity	Negative
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Dividend per Share – Common Stock Issue 4 [DDPS4] represents dividends per share to the owners of the fourth line of common shares, when the company has more than one type of common stock outstanding.

Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

DPS – Common Stock Primary Issue [DDPS4] generally represents the gross value of DPS (before taxes). However, in a number of markets where net dividends are reported more frequently than gross dividends, we display net (after-tax) DPS in this field. Markets where net DPS is preferred include: France, Belgium, the Netherlands, Portugal, the United Kingdom, Luxembourg, Australia, New Zealand, Brazil, Mexico, Singapore, Vietnam, Tunisia and Ivory Coast. Gross (pre-tax) DPS is preferred in other markets.

DPS – Common Stock Primary Issue [DDPS4] may be assigned to a different accounting period than the total amount of common dividends, collected as Gross Dividends – Common Stock [DCGD], which represent the amount assigned to an accounting period from whose results the dividend is being paid.

Dividend per Share – Common Stock Issue 4 [DDPS4] includes:

- Dividends per share payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Dividend per Share – Common Stock Issue 4 [DDPS4] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Dividends per share payable to the owners of other common shares, if a company has other types of common stock (classified as DPS – Common Stock Primary Issue [DDPS1], Dividend per Share – Common Stock Issue 2 [DDPS2], or Dividend per Share – Common Stock Issue 3 [DDPS3])
- One-off/special dividends per share (classified as Special DPS – Common Stock Primary Issue [DSPS1], Special Dividends per Share – Common Stock Issue 2 [DSPS2], Special Dividends per Share – Common Stock Issue 3 [DSPS3], or Special Dividends per Share – Common Stock Issue 4 [DSPS4])

Definition revised May 2017

Special DPS – Common Stock Primary Issue DSPS1

COA Code	DSPS1
Eikon for Office Field	TR.SpecialDPSCommonStockPrimaryIssue
Eikon for Office Label	Special DPS - Common Stock Primary Issue
Units	Actual

Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Special DPS – Common Stock Primary Issue [DSPS1] represents special dividends per share payable to primary common shareholders. A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

When a company has more than one type of common shares, Special DPS – Common Stock Primary Issue [DSPS1] is used to collect the DPS for the primary shares, which usually represent the common stock with the greatest number of shares outstanding, considered most actively traded in the market.

Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

Special DPS – Common Stock Primary Issue [DSPS1] generally represents the gross value of DPS (before taxes). However, in a number of markets where net dividends are reported more frequently than gross dividends, we display net (after-tax) DPS in this field. Markets where net DPS is preferred include: France, Belgium, the Netherlands, Portugal, the United Kingdom, Luxembourg, Australia, New Zealand, Brazil, Mexico, Singapore, Vietnam, Tunisia and Ivory Coast. Gross (pre-tax) DPS is preferred in other markets.

Special DPS – Common Stock Primary Issue [DSPS1] may be assigned to a different accounting period than the total amount of common dividends, collected as Gross Dividends – Common Stock [DCGD], which represent the amount assigned to an accounting period from whose results the dividend is being paid.

Special DPS – Common Stock Primary Issue [DSPS1] includes:

- Special dividends per share payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Special DPS – Common Stock Primary Issue [DSPS1] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Common dividends per share (classified as DPS – Common Stock Primary Issue [DDPS1], Dividend per Share – Common Stock Issue 2 [DDPS2], Dividend per Share – Common Stock Issue 3 [DDPS3], or Dividend per Share – Common Stock Issue 4 [DDPS4])
- One-off/special dividends per share payable to the owners of other common shares, if a company has other types of common stock (classified as Special Dividends per Share – Common Stock Issue 2 [DSPS2], Special Dividends per Share – Common Stock Issue 3 [DSPS3], or Special Dividends per Share – Common Stock Issue 4 [DSPS4])

Definition revised May 2017

Special DPS – Common Stock Issue 2 DSPS2

COA Code	DSPS2
Eikon for Office Field	TR.SpecialDPSCCommonStockIssue2
Eikon for Office Label	Special DPS - Common Stock Issue 2
Units	Actual

Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Special Dividends per Share – Common Stock Issue 2 [DSPS2] represents special dividends per share payable to the owners of the second line of common shareholders, when a company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

Special Dividends per Share – Common Stock Issue 2 [DSPS2] generally represents the gross value of DPS (before taxes). However, in a number of markets where net dividends are reported more frequently than gross dividends, we display net (after-tax) DPS in this field. Markets where net DPS is preferred include: France, Belgium, the Netherlands, Portugal, the United Kingdom, Luxembourg, Australia, New Zealand, Brazil, Mexico, Singapore, Vietnam, Tunisia and Ivory Coast. Gross (pre-tax) DPS is preferred in other markets.

Special Dividends per Share – Common Stock Issue 2 [DSPS2] may be assigned to a different accounting period than the total amount of common dividends, collected as Gross Dividends – Common Stock [DCGD], which represent the amount assigned to an accounting period from whose results the dividend is being paid.

Special Dividends per Share – Common Stock Issue 2 [DSPS2] includes:

- Special dividends per share payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Special Dividends per Share – Common Stock Issue 2 [DSPS2] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Common dividends per share (classified as DPS – Common Stock Primary Issue [DDPS1], Dividend per Share – Common Stock Issue 2 [DDPS2], Dividend per Share – Common Stock Issue 3 [DDPS3], or Dividend per Share – Common Stock Issue 4 [DDPS4])
- One-off/special dividends per share payable to the owners of other common shares, if a company has other types of common stock (classified as Special DPS – Common Stock Primary Issue [DSPS1], Special Dividends per Share – Common Stock Issue 3 [DSPS3], or Special Dividends per Share – Common Stock Issue 4 [DSPS4])

Definition revised May 2017

Special DPS – Common Stock Issue 3

DSPS3

COA Code	DSPS3
Eikon for Office Field	TR.SpecialDPSCCommonStockIssue3
Eikon for Office Label	Special DPS - Common Stock Issue 3

Units	Actual
Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Special Dividends per Share – Common Stock Issue 3 [DSPS3] represents special dividends per share payable to the owners of the third line of common shareholders, when a company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

Special Dividends per Share – Common Stock Issue 3 [DSPS3] generally represents the gross value of DPS (before taxes). However, in a number of markets where net dividends are reported more frequently than gross dividends, we display net (after-tax) DPS in this field. Markets where net DPS is preferred include: France, Belgium, the Netherlands, Portugal, the United Kingdom, Luxembourg, Australia, New Zealand, Brazil, Mexico, Singapore, Vietnam, Tunisia and Ivory Coast. Gross (pre-tax) DPS is preferred in other markets.

Special Dividends per Share – Common Stock Issue 3 [DSPS3] may be assigned to a different accounting period than the total amount of common dividends, collected as Gross Dividends – Common Stock [DCGD], which represent the amount assigned to an accounting period from whose results the dividend is being paid.

Special Dividends per Share – Common Stock Issue 3 [DSPS3] includes:

- Special dividends per share payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Special Dividends per Share – Common Stock Issue 3 [DSPS3] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Common dividends per share (classified as DPS – Common Stock Primary Issue [DDPS1], Dividend per Share – Common Stock Issue 2 [DDPS2], Dividend per Share – Common Stock Issue 3 [DDPS3], or Dividend per Share – Common Stock Issue 4 [DDPS4])
- One-off/special dividends per share payable to the owners of other common shares, if a company has other types of common stock (classified as Special DPS – Common Stock Primary Issue [DSPS1], Special Dividends per Share – Common Stock Issue 2 [DSPS2], or Special Dividends per Share – Common Stock Issue 4 [DSPS4])

Definition revised May 2017

Special DPS – Common Stock Issue 4

DSPS4

COA Code	DSPS4
Eikon for Office Field	TR.SpecialDPSCCommonStockIssue4

Eikon for Office Label	Special DPS - Common Stock Issue 4
Units	Actual
Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Special Dividends per Share – Common Stock Issue 4 [DSPS4] represents special dividends per share payable to the owners of the fourth line of common shareholders, when a company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

Special Dividends per Share – Common Stock Issue 4 [DSPS4] generally represents the gross value of DPS (before taxes). However, in a number of markets where net dividends are reported more frequently than gross dividends, we display net (after-tax) DPS in this field. Markets where net DPS is preferred include: France, Belgium, the Netherlands, Portugal, the United Kingdom, Luxembourg, Australia, New Zealand, Brazil, Mexico, Singapore, Vietnam, Tunisia and Ivory Coast. Gross (pre-tax) DPS is preferred in other markets.

Special Dividends per Share – Common Stock Issue 4 [DSPS4] may be assigned to a different accounting period than the total amount of common dividends, collected as Gross Dividends – Common Stock [DCGD], which represent the amount assigned to an accounting period from whose results the dividend is being paid.

Special Dividends per Share – Common Stock Issue 4 [DSPS4] includes:

- Special dividends per share payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Special Dividends per Share – Common Stock Issue 4 [DSPS4] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Common dividends per share (classified as DPS – Common Stock Primary Issue [DDPS1], Dividend per Share – Common Stock Issue 2 [DDPS2], Dividend per Share – Common Stock Issue 3 [DDPS3], or Dividend per Share – Common Stock Issue 4 [DDPS4])
- One-off/special dividends per share payable to the owners of other common shares, if a company has other types of common stock (classified as Special DPS – Common Stock Primary Issue [DSPS1], Special Dividends per Share – Common Stock Issue 2 [DSPS2], or Special Dividends per Share – Common Stock Issue 3 [DSPS3])

Definition revised May 2017

Gross Dividends – Common Stock

DCGD

COA Code DCGD

Eikon for Office Field	TR.GrossDividendsCmnStock
Eikon for Office Label	Gross Dividends - Common Stock
Units	Millions
Polarity	Negative
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Gross Dividends – Common Stock [DCGD] represents total dividends declared to common shareholders for an accounting period. It represents the gross amount of dividends, before taxes withheld for stockholders.

When a company has more than one class of common stock, Gross Dividends – Common Stock [DCGD] represents an aggregated dividend payable to all common stocks. Gross dividends do not include a non-cash value of dividends such as stock dividends or stock splits.

Dividends per share may be assigned to a different accounting period than Gross Dividends – Common Stock [DCGD]. Dividends per share are generally assigned to the accounting period from whose results the dividend is being paid. However, if a company does not inform to which period the dividend is assigned, we assign the DPS to the period during which it was paid. In Latin America markets dividends per share are assigned to the period during which the dividend record date falls.

Gross Dividends – Common Stock [DCGD] includes:

- Dividends payable to the owners of participative preferred shares, representing the preferred shareholders' participation in net income attributable to common shareholders

Gross Dividends – Common Stock [DCGD] excludes:

- Distributions to preferred shareholders (classified as Preferred Dividends [CPRD])
- Dividends per share (classified as DPS – Common Stock Primary Issue [DDPS1], Dividend per Share – Common Stock Issue 2 [DDPS2], Dividend per Share – Common Stock Issue 3 [DDPS3], or Dividend per Share – Common Stock Issue 4 [DDPS4])
- One-off/special dividends per share (classified as Special DPS – Common Stock Primary Issue [DSPS1], Special Dividends per Share – Common Stock Issue 2 [DSPS2], Special Dividends per Share – Common Stock Issue 3 [DSPS3], or Special Dividends per Share – Common Stock Issue 4 [DSPS4])

Definition revised May 2017

(Gain) Loss on Sale of Assets, Supplemental

VGLA

COA Code	VGLA
Eikon for Office Field	TR.GainLossOnSaleOfAssetsSuppl
Eikon for Office Label	(Gain) Loss on Sale of Assets, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

(Gain) Loss on Sale of Assets, Supplemental [VGLA] represents the excess of sale proceeds over the net book value (purchase price less accumulated depreciation) of a fixed asset. The disposal of assets includes not only includes the sale, but also exchange or abandonment.

If gains and losses on the sale of assets are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Loss (Gain) on Sale of Assets [EGLA] (for items reported in the operating section and in the revenue section), or as Gain (Loss) on Sale of Assets [NGLA] (for items reported in the non-operating section and in the single-step format). For banks only, these items are reported as Other Unusual Income [NUII] or Other Unusual Expense [NUIE].

The remaining portion of gains or losses on the sale of fixed assets, which cannot be related to the face and notes, is collected as (Gain) Loss on Sale of Assets, Supplemental [VGLA].

(Gain) Loss on Sale of Assets, Supplemental [VGLA] excludes:

- The portion of gains or losses on the sale of fixed assets which has been disclosed on the face of the income statement or in notes to items reported on the face (classified Loss (Gain) on Sale of Assets [EGLA] for items reported in the operating section and in the revenue section; or as Gain (Loss) on Sale of Assets [NGLA] for items reported in the non-operating section and in the single-step format)
- Gain or loss on the disposal of discontinued operations, if reported below income before taxes (classified as Discontinued Operations [XIDO])
- Other extraordinary items reported after taxes (classified as Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])
- Gain/loss on the sale of investment securities, including equity stakes treated as investments held for sale or revaluation (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)
- Gain/loss on the sale of hedging instruments (classified as Investment Income – Operating [EINV] for items reported in the operating section; or as Investment Income – Non-Operating [NINV]) for items reported in the non-operating section or in the single-step income statement format)

Definition revised August 2015

Impairment – Assets Held for Sale, Supplemental

VIAS

COA Code	VIAS
Eikon for Office Field	TR.ImpairmentAssetsHeldForSaleSuppl
Eikon for Office Label	Impairment-Assets Held for Sale, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Impairment – Assets Held for Sale, Supplemental [VIAS] represents an unusual/non-recurring item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These items are assets that are sold by the reporting company.

If the impairment of assets held for sale is reported on the face of the income statement, or in notes to values reported on the face, it is collected as Impairment – Assets Held for Sale [EIAS] (for Industrial, Utility and Insurance companies), or as Other Unusual Income [NUII] and Other Unusual Expense [NUIE] (for banks – for impairment reversal and impairment charges, respectively).

The remaining portion of the impairment of assets held for sale, which cannot be related to the face and notes, is collected as Impairment – Assets Held for Sale, Supplemental [VIAS].

Impairment – Assets Held for Sale, Supplemental [VIAS] includes:

- The remaining portion of the impairment of assets held for sale, such as inventories, investment securities and investment properties treated as investment assets, which has not been shown by Refinitiv on the face of the income statement
- Other-than-temporary impairment losses on investments – the remaining portion not shown on the face of the income statement

Impairment – Assets Held for Sale, Supplemental [VIAS] excludes:

- The portion of the impairment of assets held for sale, such as inventories, investment securities and investment properties treated as investment assets, reported on the face of the income statement or in notes to the values reported on the face (classified as Impairment – Assets Held for Sale [EIAS])
- Impairment/write-down/write-off/revaluation of long-term assets, tangibles, goodwill, other intangibles, biological assets, exploration costs or investment properties treated as tangible assets – the remaining portion that has not been shown by Refinitiv on the face of the income statement (classified as Impairment – Assets Held for Use, Supplemental [VIAU])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business (classified Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of accounts receivable (classified as Selling/General/Administrative Expense [ESGA])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (classified as Investment Income – Operating [EINV] – for items reported in the operating section; or as Investment Income - Non-Operating [NINV] - for the single-step format of the income statement; or for items reported in the non-operating section)
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Impairment – Assets Held for Use, Supplemental

VIAU

COA Code

VIAU

Eikon for Office Field	TR.ImpairmentAssetsHeldForUseSuppl
Eikon for Office Label	Impairment – Assets Held for Use, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Impairment – Assets Held for Use, Supplemental [VIAU] represents an unusual item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These assets are retained by the reporting company.

If the impairment of assets held for use is reported on the face of the income statement, or in notes to values reported on the face, it is collected as Impairment – Assets Held for Use [EIAU] (for Industrial, Utility and Insurance companies), or as Other Unusual Income [NUII] and Other Unusual Expense [NUIE] (for banks – for impairment reversal and impairment charges, respectively).

The remaining portion of the impairment of assets held for use, which cannot be related to the face and notes, is collected as Impairment – Assets Held for Use, Supplemental [VIAU].

Impairment – Assets Held for Use, Supplemental [VIAU] includes:

- The remaining portion of the impairment of assets held for use, which has not been shown by Refinitiv on the face of the income statement (classified as Impairment-Assets Held for Use, Supplemental [VIAU])
- COVID-19 Impairment of Long-Term Assets

Impairment – Assets Held for Use, Supplemental [VIAU] excludes:

- Impairment/write-down/write-off/revaluation of long-term assets, tangibles, goodwill, other intangibles, biological assets, exploration costs or investment properties treated as tangible assets – the portion reported on the face of the income statement or in notes to the values reported on the face (classified as Impairment – Assets Held for Use [EIAU])
- The remaining portion of the impairment of assets held for sale, such as inventories, investment securities or investment properties treated as investment assets, which has not been shown by Refinitiv on the face of the income statement (classified as Impairment-Assets Held for Sale, Supplemental [VIAS])
- Other-than-temporary impairment losses on investments (classified as Impairment-Assets Held for Sale, Supplemental [VIAS])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets (other than inventories) in the usual course of business (classified Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of accounts receivable (classified as Selling/General/Administrative Expense [ESGA])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)

- Revaluation of investments, arising from a change in the fair market value (classified as Investment Income – Operating [EINV] – for items reported in the operating section; or as Investment Income - Non-Operating [NINV] - for the single-step format of the income statement; or for items reported in the non-operating section)
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised April 2020

Litigation Charge, Supplemental

VLIT

COA Code	VLIT
Eikon for Office Field	TR.LitigationChargeSuppl
Eikon for Office Label	Litigation Charge, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Litigation Charge, Supplemental [VLIT] represents unusual/non-recurring litigation expenses, and may include fees for lawyers, or settlement charges. However, this item does not include standard business-related lawyers' and court fees.

If non-recurring litigation costs are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Litigation [ELIT] (for Industrial, Utility and Insurance companies), or as Litigation Expense [NLIT] (for banks). The remaining portion of non-recurring litigation costs, which cannot be related to the face and notes, is collected as Litigation Charge, Supplemental [VLIT].

Litigation Charge, Supplemental [VLIT] includes:

- The remaining portion of non-recurring litigation costs and provisions for litigation, which has not been shown by Refinitiv on the face of the income statement

Litigation Charge, Supplemental [VLIT] excludes:

- Non-recurring litigation costs disclosed on the face of the income statement, or in notes to the values reported on the face (classified as Litigation [ELIT])
- Court and legal fees payable in the normal course of business (classified as Selling/General/Administrative Expense [ESGA] for Industrial, Utility and Insurance companies; or as Other Expense [NOEX] for banks)
- Total auditor's fees, accounting fees, legal fees, consulting fees, and other fees for external professional services (classified as Audit Fees [VTAU], Audit-Related Fees [VTAR], Tax Fees [VTTF] and All Other Fees [VTOF])
- Extraordinary income or losses resulting from court proceedings, reported after taxes (classified as Extraordinary Item [XTRA])

Definition revised August 2015

Purchased R&D Written-Off, Supplemental**VRDW**

COA Code	VRDW
Eikon for Office Field	TR.PurchasedRDWrittenOffSuppl
Eikon for Office Label	Purchased R&D Written-Off, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Purchased R&D Written-Off, Supplemental [VRDW] represents the write-off of acquired in-process research and development costs (IPR&D).

R&D expenditures may be capitalized by a company, and then acquired by another firm. Depending on accounting standards, the acquiring company would either expense the whole value of purchased R&D directly in the income statement, or capitalize the costs as tangible or intangible assets and subsequently depreciate or amortize over years during which the assets are supposed to generate an economic value. Purchased R&D Written-Off, Supplemental [VRDW] consists of the currently expensed or written-off portion of purchased R&D.

If the write-off of purchased in-process R&D costs is reported on the face of the income statement, or in notes to values reported on the face, it is collected as Purchased R&D Written-Off [ERDW]. The remaining portion of IPR&D costs written off, which cannot be related to the face and notes, is collected as Purchased R&D Written-Off, Supplemental [VRDW].

Purchased R&D Written-Off, Supplemental [VRDW] includes:

- The remaining portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing, which has not been shown by Refinitiv on the face of the income statement

Purchased R&D Written-Off, Supplemental [VRDW] excludes:

- Purchased R&D costs written off, disclosed on the face of the income statement or in notes to the face of the income statement (classified as Purchased R&D Written-Off [ERDW])
- Total research and development costs expensed directly in the income statement (broken out into their components: the portion capitalized during the period on the balance sheet and the portion amortized during the period – if such information is available; classified as Research & Development Exp., Supplemental [VRAD])
- The portion of acquired in-process research and development costs (IPR&D) that was depreciated or amortized during the period, following their capitalization as tangible or intangible assets on the balance sheet (classified as Depreciation, Supplemental [VDEP] or Amortization of Intangibles, Supplemental [VAMI])

Definition revised August 2015

Restructuring Charge, Supplemental**VRES**

COA Code	VRES
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Eikon for Office Field	TR.RestructuringChargeSuppl
Eikon for Office Label	Restructuring Charge, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Restructuring Charge, Supplemental [VRES] represents an unusual or non-recurring item related to a significant rearrangement of a company's assets and/or liabilities. The restructuring may include discontinuing a line of business, closing plants, or making employee cutbacks.

If restructuring costs are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Restructuring Charge [ERES] (for Industrial, Utility and Insurance companies), or as Restructuring Charge [NRES] (for banks). The remaining portion of restructuring costs, which cannot be related to the face and notes, is collected as Restructuring Charge, Supplemental [VRES].

Restructuring Charge, Supplemental [VRES] includes:

- The remaining portion of non-recurring restructuring expenses, which has not been shown by Refinitiv on the face of the income statement
- The remaining portion of non-recurring/one-off/unusual severance costs, not shown on the face of the income statement
- COVID-19 Restructuring Chrgs/Provisions

Restructuring Charge, Supplemental [VRES] excludes:

- Restructuring expenses disclosed on the face of the income statement, or in notes to the values reported on the face (classified as Restructuring Charge [ERES] for Industrial, Utility and Insurance companies, or as Restructuring Charge [NRES] for banks)
- The remaining portion of severance payment expenses in the usual course of business, not shown on the face of the income statement (classified as Labor & Related Expense, Supplemental [VLAR])
- Extraordinary restructuring charges reported below net income before taxes (classified as Extraordinary Item [XTRA])

Definition revised April 2020

Other Unusual Expense (Income), Supplemental

VUIE

COA Code	VUIE
Eikon for Office Field	TR.OtherUnusualExpenseSuppl
Eikon for Office Label	Other Unusual Expense (Income), Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2008
Quarterly History	Since 2008

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Other Unusual Expense (Income), Supplemental [VUIE] represents the remaining portion of non-recurring/special/unusual expenses or income, not shown on the face of the income statement, other than:

- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]
- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]

If other non-recurring items are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Other Unusual Expense (Income) [EUIE] (for Industrial, Utility and Insurance companies), or as Other Unusual Income [NUII] and Other Unusual Expense [NUIE] (for banks). The remaining portion of other non-recurring items, which cannot be related to the face and notes, is collected as Other Unusual Expense (Income), Supplemental [VUIE].

Other Unusual Expense (Income), Supplemental [VUIE] includes the remaining portion, not shown on the face of the income statement, of the following items:

- Costs related to the acquisition of another company
- Merger related costs
- Uncovering of employee fraud that negatively affects the company's financial condition
- Flood, fire, and other natural disaster losses (not qualified as an extraordinary item shown below income before taxes)
- Relocation and moving expense
- Expropriation of assets by foreign governments
- Environmental remediation costs
- Facility closures/plant closing/relocation of plants
- Insurance gains/losses
- Lease cancellation/termination costs
- Recapitalization costs
- The early extinguishment/retirement of debt
- COVID-19 Non-Recurring Inc/Exp – Other
- COVID-19 One-time Provisions
- COVID-19 One-time Government Grants

Other Unusual Expense (Income), Supplemental [VUIE] excludes:

- The portion of other non-recurring items shown on the face of the income statement (classified as Other Unusual Expense (Income) [EUIE])

- Gain or loss on the sale of fixed assets – the remaining portion not shown on the face of the income statement (classified as (Gain) Loss on Sale of Assets, Supplemental [VGLA])
- Non-recurring/one-off/unusual severance payment expenses – the remaining portion not shown on the face of the income statement (classified as Restructuring Charge, Supplemental [VRES])
- Extraordinary items reported after taxes (classified as Total Extraordinary Items [STXI]), further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])
- Severance payment expenses in the usual course of business (classified as Labor & Related Expense, Supplemental [VLAR])
- Changes in operating provisions (classified as Other Operating Expense [EOOE] for provision write-ups, or as Other, Net [EONT] for provision write-offs and net changes in provisions)
- Revaluation of investments, arising from a change in the fair market value (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Realized & Unrealized Gains (Losses) [RRGL] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])

Definition revised April 2020

Non-Recurring Items, Total

SUIT

COA Code	SUIT
Eikon for Office Field	TR.NonRecurringItemsTotal
Eikon for Office Label	Non-Recurring Items, Total
Units	Millions
Polarity	Negative
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Non-Recurring Items, Total [SUIT] represents all non-recurring/one-off items which cannot be related to the face of the income statement, or to notes to the values reported on the face.

If non-recurring items are reported on the face of the income statement, or in notes to values reported on the face, they are collected as Unusual Expense (Income) [SUIE] and Gain/(Loss) Sale of Assets [NGLA] (for Industrial, Utility and Insurance companies); or as Other Unusual Income [NUII], Restructuring Charge [NRES], Litigation Expense [NLIT] and Other Unusual Expense [NUIE] (for banks).

The remaining portion of non-recurring items, reported in other sources, which cannot be related to the face and notes, is shown as Non-Recurring Items, Total [SUIT].

Non-Recurring Items, Total [SUIT] is calculated as the sum of:

- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]

- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]

Non-Recurring Items, Total [SUIT] excludes:

- Changes in provisions (classified as Other Operating Expenses, Total [SOOE] for Industrial, Utility and Insurance companies; or as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE] for banks)
- Net investment income or losses disclosed in the revenue section, or forming part of a company's core operations or investment activities (classified as Revenue [SREV] in the Industrial template, or as Other Revenue, Total [SORE] in the Insurance template)
- Net investment losses or income disclosed in the operating section, in the functional or cost-by-nature income statement formats (classified as Interest/Investment Income – Operating [SIIO])
- Net investment income or losses disclosed in the non-operating section, or not forming part of a company's core operations or investment activities (classified as Interest/Investment Income - Non-Operating [SIIN])
- Unrealized gains and losses on the fair value change of investments reported by banks (classified as Non-Interest Income, Bank [SNII/NTNI] or Non-Interest Expense, Bank [SNIE/NTNE])
- Hedging gains and losses (for Industrial and Utility companies, classified as Revenue [SREV], Cost of Revenue, Total [SCOR], Interest/Investment Income – Operating [SIIO] or Interest/Invest Income - Non-Operating [SIIN]; for Insurance companies, classified as Other Revenue, Total [SORE], Other Operating Expenses, Total [SOOE] or Interest/Invest Income - Non-Operating [SIIN]; for Banks, classified as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE])
- Total extraordinary items reported below income taxes (classified as Total Extraordinary Items [STXI], further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Total Special Items		STSI
COA Code	STSI	
Eikon for Office Field	TR.TotalSpecialItems	
Eikon for Office Label	Total Special Items	
Units	Millions	
Polarity	Negative	
Annual History	Since 2001	
Quarterly History	Since 2001	
COA Type	Industrial, Bank, Utility, Insurance	
Data Type	Income	

Total Special Items [STSI] represents the sum of all non-recurring/unusual/extraordinary/one-off/special gains and losses that impact a company in any given period. Total Special Items [STSI] is one of the items used in calculating the Refinitiv Normalized Income values. It represents the sum of:

For Industrial, Insurance and Utility Companies:

- Unusual Expense (Income) [SUIE], further delineated into:
 - Purchased R&D Written-off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Other Unusual Income/Expense [EUIE]
 - Loss (Gain) on Sale of Assets - Operating [EGLA]
- Gain (Loss) on Sale of Assets [NGLA]
- Amortization of Acquisition Costs, Supplemental [VAMA] (no longer expensed in the U.S. GAAP and in the IFRS)
- Non-Recurring Items, Total [SUIT], further delineated into:
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]
 - Restructuring Charge, Supplemental [VRES]
 - Other Unusual Expense (Income), Supplemental [VUIE]

For banks:

- Other Unusual Income [NUII]
- Restructuring Charge [NRES]
- Litigation Expense [NLIT]
- Other Unusual Expense [NUIE]
- Amortization of Acquisition Costs [NAMA] (no longer expensed in the U.S. GAAPs and in the IFRS)
- Non-Recurring Items, Total [SUIT], further delineated into:
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]
 - Restructuring Charge, Supplemental [VRES]

- Other Unusual Expense (Income), Supplemental [VUIE]

Total Special Items [STSI] excludes:

- Changes in provisions (classified as Other Operating Expenses, Total [SOOE] for Industrial, Utility and Insurance companies; or as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE] for banks)
- Unrealized gains and losses on the fair value change of investments (classified as Interest/Investment Income – Operating [SIIO] and Interest/Invest Income - Non-Operating [SIIN] for Industrial, Utility and Insurance companies; or as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE] for banks)
- Hedging gains and losses (for Industrial and Utility companies, classified as Revenue [SREV], Cost of Revenue, Total [SCOR], Interest/Investment Income – Operating [SIIO] or Interest/Invest Income - Non-Operating [SIIN]; for Insurance companies, classified as Other Revenue, Total [SORE], Other Operating Expenses, Total [SOOE] or Interest/Invest Income - Non-Operating [SIIN]; for Banks, classified as Non-Interest Income, Bank [SNII/NTNI] and Non-Interest Expense, Bank [SNIE/NTNE])
- Total extraordinary items reported below income taxes (classified as Total Extraordinary Items [STXI], further delineated into Discontinued Operations [XIDO], Accounting Change [XACG], Extraordinary Item [XTRA] and Tax on Extraordinary Items [XSIT])

Definition revised August 2015

Normalized Income Before Taxes

VPTI

COA Code	VPTI
Eikon for Office Field	TR.NormIncomeBeforeTaxes
Eikon for Office Label	Normalized Income Before Taxes
Units	Millions
Polarity	Positive
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Normalized Income Before Taxes [VPTI] represents net income before taxes, excluding the effects of all non-recurring/unusual/one-off/extraordinary items.

Refinitiv Normalized Income is computed by adding back the value of non-recurring costs and gains, in order to generate an earnings figure that is usually more comparable across companies than company-reported GAAP earnings.

Normalized Income Before Taxes [VPTI] is the sum of:

- Net Income Before Taxes [EIBT]
- Total Special Items [STSI], which are added back to net income before taxes – further delineated into:
 - For Industrial, Insurance/Finance and Utility Companies:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]

- Litigation [ELIT]
- Impairment-Assets Held for Use [EIAU]
- Impairment-Assets Held for Sale [EIAS]
- Other Unusual Income/Expense [EUIE]
- Loss (Gain) on Sale of Assets - Operating [EGLA]
- Gain/(Loss) Sale of Assets [NGLA]
- Amortization of Acquisition Costs, Supplemental [VAMA] (no longer expensed in U.S. and Canadian GAAPs)
- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]
- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]
- For Banks:
 - Other unusual income [NUII]
 - Restructuring Charge [NRES]
 - Litigation Expense [NLIT]
 - Other Unusual Expense [NUIE]
 - Amortization of Acquisition Costs [NAMA] (no longer expensed in U.S. and Canadian GAAPs)
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]
 - Restructuring Charge, Supplemental [VRES]
 - Other Unusual Expense (Income), Supplemental [VUIE]

Normalized Income Before Taxes [VPTI] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])

Normalized Income Before Taxes [VPTI] represents net income before the following items:

- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Total Special Items [STSI])
- Provision for Income Taxes [TTAX]
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]
- Dilution Adjustment [SDAJ/GDAJ]

Normalized Income Available to Common [VIAC] includes:

- Changes in provisions
- Unrealized gains and losses on the fair value change of investments
- Hedging gains and losses (excluding the portion disclosed in Other Comprehensive Income)

Normalized Income Before Taxes [VPTI] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions

and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])

- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Effect of Special Items on Income Taxes

STEC

COA Code	STEC
Eikon for Office Field	TR.EffctSpecialItmsIncTax
Eikon for Office Label	Effect of Special Items on Income Taxes
Units	Millions
Polarity	Negative
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Effect of Special Items on Income Taxes [STEC] represents the tax impact of adding back non-recurring items, used in the computation of normalized earnings (Normalized Income After Taxes [VIAT] and Normalized Income Available to Common [VIAC]).

Refinitiv calculates this value using various factors, including total non-recurring gains and losses (Total Special Items [STSI]), the company's effective tax rate, income/loss before taxes etc.

Definition revised August 2015

Income Taxes Excluding Impact of Special Items

VITN

COA Code	VITN
Eikon for Office Field	TR.IncTaxExImpactofSpecItems
Eikon for Office Label	Income Tax Excluding Impact of Special Items

Units	Millions
Polarity	Negative
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Income Taxes Excluding Impact of Special Items [VITN] represents total income taxes, adjusted by the tax impact of adding back non-recurring items, used in the computation of normalized earnings (Normalized Income After Taxes [VIAT] and Normalized Income Available to Common [VIAC]).

Income Taxes Excluding Impact of Special Items [VITN] is calculated as the sum of:

- Provision for Income Taxes [TTAX]
- Effect of Special Items on Income Taxes [STEC]

Definition revised August 2015

Normalized Income After Taxes

VIAT

COA Code	VIAT
Eikon for Office Field	TR.NormIncomeAfterTaxes
Eikon for Office Label	Normalized Income After Taxes
Units	Millions
Polarity	Positive
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Normalized Income After Taxes [VIAT] represents net income after taxes, excluding the effects of all non-recurring/unusual/one-off/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income.

Refinitiv Normalized Income is computed by adding back the value of non-recurring costs and gains, in order to generate an earnings figure that is usually more comparable across companies than company-reported GAAP earnings.

Normalized Income After Taxes [VIAT] is calculated as normalized net income before taxes, adjusted by income taxes and the estimated tax impact of adding back non-recurring items:

- Normalized Income Before Taxes [VPTI], further delineated into the sum of:
 - Net Income Before Taxes [EIBT]
 - Total Special Items [STSI], which are added back to net income before taxes
- less Income Taxes Excluding Impact of Special Items [VITN], further delineated into the sum of:
 - Provision for Income Taxes [TTAX]
 - Effect of Special Items on Income Taxes [STEC]

Normalized Income After Taxes [VIAT] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX], adjusted by the tax impact of adding back non-recurring items

Normalized Income After Taxes [VIAT] represents net income before the following items:

- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Extraordinary Items [STXI], which are further delineated into:
 - Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
 - Accounting Change [XACG]
 - Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
 - Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Normalized Income After Taxes [VIAT] includes:

- Changes in provisions
- Unrealized gains and losses on the fair value change of investments
- Hedging gains and losses (excluding the portion disclosed in Other Comprehensive Income)

Normalized Income After Taxes [VIAT] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])

- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Normalized Income Available to Common [VIAC])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Normalized Income Available to Common		VIAC
COA Code	VIAC	
Eikon for Office Field	TR.NormIncAvailToCommon	
Eikon for Office Label	Normalized Income Avail to Cmn Shareholders	
Units	Millions	
Polarity	Positive	
Annual History	Since 2001	
Quarterly History	Since 2001	
COA Type	Industrial, Bank, Utility, Insurance	
Data Type	Income	

Normalized Income Available to Common [VIAC] represents the bottom-line net income available to common shareholders, excluding the effects of all non-recurring/unusual/one-off/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income.

Refinitiv Normalized Income is computed by adding back the value of non-recurring costs and gains, in order to generate an earnings figure that is usually more comparable across companies than company-reported GAAP earnings.

Normalized Income Available to Common [VIAC] is used as the numerator in the calculation of Basic Normalized EPS [VBES]. It is also one of the values used as the nominator in the calculation of Diluted Normalized EPS [VDES].

Normalized Income Available to Common [VIAC] is calculated as the sum of:

- Normalized Income After Taxes [VIAT], further delineated into:
 - Normalized Income Before Taxes [VPTI], comprised of:
 - Net Income Before Taxes [EIBT]
 - Total Special Items [STSI], which are added back to net income before taxes
 - less Income Taxes Excluding Impact of Special Items [VITN], comprised of:
 - Provision for Income Taxes [TTAX]
 - Effect of Special Items on Income Taxes [STEC]
 - Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Normalized Income Available to Common [VIAC] represents net income after the following items:

- Equity in affiliates, associates and joint ventures shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Minority interest shown above net income before taxes (classified as Investment Income – Operating [EINV], or as Investment Income – Non-Operating [NINV])
- Provision for Income Taxes [TTAX], adjusted by the tax impact of adding back non-recurring items
- Minority interest shown below net income after taxes (classified as Minority Interest [CMIN])
- Equity in affiliates, associates and joint ventures shown below net income after taxes (classified as Equity In Affiliates [CEIA])
- U.S. GAAP Adjustment [CGAP]
- Total Adjustments to Net Income [SANI], which are further delineated into:
 - Preferred Dividends [CPRD]
 - General Partners' Distributions [CGPD]
 - Miscellaneous Earnings Adjustment [CMEA]
 - Pro Forma Adjustment [CPFA]
 - Interest Adjustment – Primary EPS [CPIA]

Normalized Income Available to Common [VIAC] represents net income before the following items:

- Non-recurring/unusual/extraordinary items shown above net income before taxes (classified as Unusual Income/Expenses)
- Total Extraordinary Items [STXI], which are further delineated into:

- Discontinued operations (the results of a discontinued business unit, and gains/losses on the sale of this unit – classified as Discontinued Operations [XIDO])
- Accounting Change [XACG]
- Extraordinary items (shown below net income after taxes – classified as Extraordinary Item [XTRA])
- Taxes on extraordinary items (shown below net income after taxes – classified as Tax on Extraordinary Items [XSIT])

Normalized Income Available to Common [VIAC] includes:

- Changes in provisions
- Unrealized gains and losses on the fair value change of investments
- Hedging gains and losses (excluding the portion disclosed in Other Comprehensive Income)

Normalized Income Available to Common [VIAC] excludes:

- Net income after taxes, before minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income After Taxes [TIAT])
- Net income after taxes adjusted by minority interest, equity in affiliates and the U.S. GAAP adjustment, before extraordinary items, preferred distributions and other adjustments to net income (classified as Net Income Before Extraordinary Items [NIBX])
- Net income after taxes, adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment and extraordinary items, before preferred distributions and other adjustments to net income (classified as Income Incl Extra Before Distributions [NINC])
- Bottom-line net income available to common shareholders, excluding the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to net income (classified as Income Available to Common Excl. Extraordinary Items [CIAC])
- Bottom-line net income available to common shareholders, including the effects of extraordinary items – adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, extraordinary items, preferred distributions and all other adjustments to net income (classified as Income Available to Common Stocks Incl. Extraordinary Items [XNIC])
- Bottom-line net income available to common shareholders, including extraordinary items, after the effects of a dilution adjustment (classified as Diluted Net Income [SDNI/GDNI])
- Net income before taxes, excluding the effects of all non-recurring/unusual/extraordinary items (classified as Normalized Income Before Taxes [VPTI])
- Net income after taxes, excluding the effects of all non-recurring/unusual/extraordinary items, before minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and other adjustments to net income (classified as Normalized Income After Taxes [VIAT])
- As-reported net income after taxes reported by Japanese companies – 当期純利益 (classified as Reported Net Income After Tax [VRNI])

Definition revised August 2015

Basic Normalized EPS

VBES

COA Code

VBES

Eikon for Office Field	TR.BasicNormalizedEps
Eikon for Office Label	Basic Normalized EPS
Units	Actual
Polarity	Positive
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Basic Normalized EPS [VBES] represents the bottom-line earnings per share available to common stockholders, excluding the effects of all non-recurring/unusual/one-off/extraordinary items, after minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share.

Basic Normalized EPS [VBES] is calculated as:

- Normalized Income Available to Common [VIAC]
- divided by Basic Weighted Average Shares [SBAS/GBAS].

Definition revised August 2015

Diluted Normalized EPS

VDES

COA Code	VDES
Eikon for Office Field	TR.DilutedNormalizedEps
Eikon for Office Label	Diluted Normalized EPS
Units	Actual
Polarity	Positive
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Diluted Normalized EPS [VDES] represents the bottom-line earnings per share available to common stockholders, excluding the effects of all non-recurring/unusual/one-off/extraordinary items, adjusted by the effects of dilution. This value is adjusted by minority interest, equity in affiliates, the U.S. GAAP adjustment, preferred distributions and all other adjustments to earnings per share.

Diluted Normalized EPS [VDES] is calculated as:

- Normalized Income Available to Common [VIAC]
- plus Dilution Adjustment [SDAJ/GDAJ]
- divided by Diluted Weighted Average Shares [SDWS/GDWS].

Definition revised August 2015

Pro Forma Stock Compensation Expense**VEEV**

COA Code	VEEV
Eikon for Office Field	TR.ProFormaStockCompensationExpense
Eikon for Office Label	Pro Forma Stock Compensation Expense
Units	Millions
Polarity	Negative
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Pro Forma Stock Compensation Expense [VEEV] represents employee compensation paid in the form of stock options that have not yet been exercised and are not disclosed on the income statement.

Pro forma stock compensation expense was reported historically by companies using the U.S. GAAP. Entities which used the intrinsic value method to measure the cost of stock compensation plans were required to provide an additional disclosure, in which they informed what the amount of these charges would be if they applied the fair value method of the measurement.

The disclosure was required by the SFAS 123 accounting standard. It was discontinued as a result of the standard's revision in 2004.

Pro Forma Stock Compensation Expense [VEEV] excludes:

- The current cost of employee stock option plans (classified as (Stock-Based Compensation, Supplemental [VSCP])

Definition revised August 2015

Net Income After Stock-Based Compensation Expense**VPFI**

COA Code	VPFI
Eikon for Office Field	TR.NetIncomeAfterStockBasedCompExp
Eikon for Office Label	Net Income after Stock Based Compensation Expense
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Net Income After Stock-Based Compensation Expense [VPFI] represents as reported net income reduced by pro forma stock compensation, disclosed historically by companies reporting in the U.S. accounting standards.

Net income after stock compensation was presented historically by entities which used the intrinsic value method to measure the cost of stock compensation plans. They were required to provide an additional

disclosure, in which they informed what would be the amount of these charges if they applied the fair value method of the measurement.

The disclosure was required by the SFAS 123 accounting standard. It was discontinued as a result of the standard's revision in 2004.

Definition revised August 2015

Basic EPS After Stock-Based Comp. Exp.

VPFB

COA Code	VPFB
Eikon for Office Field	TR.BasicEpsAfterStockBasedCompExp
Eikon for Office Label	Basic EPS after Stock Based Compensation Expense
Units	Actual
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Basic EPS After Stock-Based Compensation Expense [VPFB] represents Net Income After Stock-Based Compensation Expense [VPFI] divided by Basic/Primary Weighted Average Shares [SBAS/GBAS].

Definition revised June 2003

Dil. EPS After Stock-Based Comp. Exp.

VPFD

COA Code	VPFD
Eikon for Office Field	TR.DilutedEpsAfterStockBasedCompExp
Eikon for Office Label	Diluted EPS after Stock Based Compensation Expense
Units	Actual
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Diluted EPS After Stock-Based Compensation Expense [VPFD] represents Net Income After Stock-Based Compensation Expense [VPFI] plus the Dilution Adjustment [SDAJ/GDAJ] divided by Diluted Weighted Average Shares [SDWS/GDWS].

Definition revised June 2003

Income Statement – Supplemental Items

Supplemental EPS VEPS

COA Code	VEPS
Eikon for Office Field	TR.EpsSupplemental
Eikon for Office Label	Supplemental EPS
Units	Millions
Polarity	Positive
Annual History	Since 1993
Quarterly History	Since 2001
COA Type	Industrial, Banks, Insurance, Utility
Data Type	Supplemental Item

Supplemental EPS [VEPS] is used to collect country specific reported EPS figures. Various accounting bodies may mandate such country specific EPS figures to ensure a greater degree of comparability among companies.

Supplemental EPS [VEPS] includes:

- Headline earnings per share as reported by UK and South African companies
- DVFA/SG/ÖVFA earnings per share as reported by German and Austrian companies

Definition revised August 2015

Funds From Operations – REIT

HFFO

COA Code	HFFO
Eikon for Office Field	TR.FundsFromOperationsReit
Eikon for Office Label	Funds From Operations - REIT
Units	Millions
Polarity	Positive
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial
Data Type	Supplemental Item

Funds From Operations (FFO) [HFFO] – REIT represents, according to the National Association of Real Estate Investment Trusts, Inc. (NAREIT), net income computed in accordance with Generally Accepted Accounting Principles (GAAP), excluding gains (or losses) from debt restructuring and sales of property, plus depreciation and amortization, and after adjustments for unconsolidated partnerships and joint ventures. Funds From Operations [HFFO] – REIT is always found in the notes.

Definition revised June 2003

Amortization of Acquisition Costs, Supplemental**VAMA**

COA Code	VAMA
Eikon for Office Field	TR.AmortOfAcquisitionCostsSupplemental
Eikon for Office Label	Amortization of Acquisition Costs, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Amortization of Acquisition Costs, Supplemental [VAMA] represents the total value of capitalized company acquisition costs (goodwill) that have been allocated to the current accounting period. Goodwill is the excess of the price paid for the purchase of a business over the fair market value of its identifiable tangible and intangible assets, less liabilities. Amortization of goodwill consists of the periodic reduction of the premium paid in the acquisition over the company's value.

The amortization of goodwill is no longer permitted by the International Financial Reporting Standards (IFRS) and by the U.S. GAAP. However, it is allowed in many local accounting standards.

Amortization of Acquisition Costs, Supplemental [VAMA] is collected from the following sources:

- 1) Income statement (the face and notes to the income statement);
- 2) Amortization charge reported in the table of intangible fixed assets;
- 3) Cash flow statement;
- 4) Other available sources.

Some companies present varying information as regards the total value of goodwill amortization. For example, the goodwill amortization charge provided in the table of intangible assets may be different from the value reported in the statement of cash flows. In this scenario, Refinitiv collects the highest one of the alternative values.

In some cases, the total combined value of depreciation and amortization reported in the cash flow statement is different from the value of individual components reported in other sources within the document. The treatment of this scenario is as follows:

- If the value of individual components is higher than the combined value in the cash flow statement, Refinitiv collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The combined value from the cash flow statement is ignored.
- If the combined value in the cash flow statement is higher than the value of individual components, Refinitiv collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The difference between the combined cash flow value and the sum of components is collected as Depreciation, Supplemental [VDEP] and labeled as an adjustment to depreciation and amortization.

Amortization of Acquisition Costs, Supplemental [VAMA] includes:

- Amortization of the excess of the purchase price over the value of acquired companies (amortization of goodwill)

- Amortization of the excess of the value of acquired companies over their purchase price (amortization of negative goodwill)

Amortization of Acquisition Costs, Supplemental [VAMA] excludes:

- Amortization of capitalized R&D costs and other intangibles acquired through a business acquisition, such as software costs, capitalized software programming costs, technology and licenses acquired – if these assets are still disclosed as intangibles (different than goodwill) on the balance sheet following the acquisition (classified as Amortization of Intangibles, Supplemental [VAMI])
- Impairment/write-off of goodwill/acquisition costs (classified as Impairment – Assets Held for Use [EIAU] or Impairment Assets Held for Use, Supplemental [VIAU])
- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Impairment-Assets Held for Use [EIAU] or Impairment Assets Held for Use, Supplemental [VIAU])
- Negative goodwill recognized (classified as Other Unusual Expense (Income) [EUIE] or as Other Unusual Expense (Income), Supplemental [VUIE])

Definition revised August 2015

Amortization of Intangibles, Supplemental		VAMI
COA Code	VAMI	
Eikon for Office Field	TR.AmortOfIntangiblesSupplemental	
Eikon for Office Label	Amortization of Intangibles, Supplemental	
Units	Millions	
Polarity	Negative	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Supplemental Item	

Amortization of Intangibles, Supplemental [VAMI] represents the total value of capitalized costs of intangible fixed assets, other than acquisition costs (goodwill), that have been allocated to the current accounting period. Amortization is the process of allocating these capitalized costs to expenses in a systematic manner, over those periods during which the company is expected to benefit from the use of the assets.

Amortization of Intangibles, Supplemental [VAMI] is collected from the following sources:

- 1) Income statement (the face and notes to the income statement);
- 2) Amortization charge reported in the table of intangible fixed assets;
- 3) Cash flow statement;
- 4) Other available sources.

If a company reports a combination of depreciation and amortization, and the amortization is not delineated separately, the sum of the two items is collected as Depreciation, Supplemental [VDEP] and labeled as an adjustment to depreciation and amortization.

Some companies present varying information as regards the total value of intangible amortization. For example, the amortization charge provided in the table of intangible assets may be different from the value reported in the statement of cash flows. In this scenario, Refinitiv collects the highest one of the alternative values.

In some cases, the total combined value of depreciation and amortization reported in the cash flow statement is different from the value of individual components reported in other sources within the document. The treatment of this scenario is as follows:

- If the value of individual components is higher than the combined value in the cash flow statement, Refinitiv collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The combined value from the cash flow statement is ignored.
- If the combined value in the cash flow statement is higher than the value of individual components, Refinitiv collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The difference between the combined cash flow value and the sum of components is collected as Depreciation, Supplemental [VDEP] and labeled as an adjustment to depreciation and amortization.

If a company has right-of-use intangible assets, the value of such assets forms part of Amortization of Intangibles, Supplemental [VAMI]. It is also included in another footnote item, Amortization of Right-of-Use Intangible Assets, Supplemental [VARU].

Amortization of Intangibles, Supplemental [VAMI] includes:

- Amortization of assets capitalized on the balance sheet as intangibles, other than goodwill
- Amortization of intangibles combined with impairment charges, if the latter are not delineated separately
- Amortization of goodwill/acquisition costs and other intangibles, if it is presented as a combined value and goodwill amortization is not delineated separately
- Amortization of deferred costs classified as intangible assets
- The amortization of intangible assets held under operating or financial (capital) leasing contracts
- The amortization of the right to use intangibles held under operating or financial (capital) leases
- Amortization of capitalized prepaid lease rights classified as intangible assets
- Amortization of software/product development costs for software and programming companies, if software is capitalized as intangible assets
- Amortization of patents/licenses/franchises for biotechnology and drug-related companies
- Amortization of capitalized film costs for motion picture companies
- Amortization of capitalized program rights/distribution rights/distribution agreements/subscription rights for broadcasting and cable television companies
- Amortization of capitalized road access rights for forestry companies
- Amortization of capitalized programming costs for cable TV companies
- The portion of acquired in-process research and development costs (IPR&D), capitalized as intangible assets, that was amortized during the period

Amortization of Intangibles, Supplemental [VAMI] excludes:

- Amortization of goodwill/acquisition costs, if reported separately from other intangible assets (classified as Amortization of Acquisition Costs, Supplemental [VAMA])
- Impairment or write-off of intangible assets and goodwill/acquisition costs (classified as Impairment-Assets Held for Use [EIAU] for items reported on the face or in notes to values from the face of the income statement; or as Impairment Assets Held for Use, Supplemental [VIAU] for items that cannot be related to the face)
- Depreciation of capitalized software development costs for software and programming companies, if the software is capitalized as property, plant and equipment (classified as Depreciation, Supplemental [VDEP])
- Research and development costs expensed directly in the income statement (classified as Research & Development Expense, Supplemental [VRAD])
- Items used in the calculation of net R&D costs, if a company presents R&D costs capitalized during the period (total cash expense for research and development less the portion capitalized on the balance sheet during the period – shown as components of Research & Development Expense, Supplemental [VRAD])
- The portion of acquired in-process research and development costs (IPR&D), capitalized as tangible assets, that was depreciated during the period (classified as Depreciation, Supplemental [VDEP])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW]] for items reported on the face or in notes to values from the face of the income statement; or as Purchased R&D Written-Off [VRDW], Supplemental for items that cannot be related to the face)
- Amortization of deferred costs classified as tangible fixed assets (classified as Depreciation, Supplemental [VDEP])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest Expense, Supplemental [VIEX])
- Amortization of debt discounts (classified as Interest Expense, Supplemental [VIEX])
- Amortization of deferred costs not included in tangible or intangible assets, for Industrial, Utility and Insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC] (Insurance only), Other Operating Expense [EOOE] or Non-Operating Income/Expense [NONT])
- Amortization of deferred costs not included in tangible or intangible assets, for banks (classified as Other Expense [NOEX])
- Depreciation or amortization of capitalized prepaid lease rights which are not treated as intangibles, for Industrial, Utility and Insurance companies (if treated as tangible assets – classified as Depreciation, Supplemental [VDEP]; if treated as deferred charges unrelated to tangibles and intangibles – classified as Other Operating Expense [EOOE] or Other, Net [NONT]; if capitalized as investment properties, in standards that treat these properties as investment assets – classified as Investment Income – Operating [EINV] or Investment Income - Non-Operating [NINV] for Industrial and Utility companies, or as Other Operating Expense [EOOE] and Investment Income - Non-Operating [NINV] for insurance companies)
- Depreciation or amortization of capitalized prepaid lease rights which are not treated as intangibles, for banks (classified as Depreciation, Supplemental [VDEP] – if treated as tangible assets; or as Other Expense [NOEX] – if treated as deferred charges unrelated to tangibles and intangibles, or if capitalized as investment properties, in standards that treat these properties as investment assets)

- Items labeled as amortization of goodwill/acquisition costs, disclosed by companies reporting in the IFRS, in the U.S. GAAP or in other accounting standards that do not allow the amortization of goodwill (classified as Impairment-Assets Held for Use [EIAU]] for items reported on the face or in notes to values from the face of the income statement; or as Impairment Assets Held for Use, Supplemental [VIAU] for items that cannot be related to the face)
- Negative goodwill recognized (classified as Other Unusual Expense (Income) [EUIE]] for items reported on the face or in notes to values from the face of the income statement; or as Other Unusual Expense (Income), Supplemental [VUIE] for items that cannot be related to the face)

Definition revised January 2019

Amortization of Right-of-Use Intangible Assets, Supplemental

VARU

COA Code	VARU
Eikon for Office Field	TR.AmortizationRightOfUseIntangSuppl
Eikon for Office Label	Amortization of Right-of-Use Intangible Assets, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Amortization of Right-of-Use Intangible Assets, Supplemental [VARU] represents the total amortization of the capitalized right to control the use of intangible assets held under financial (capital) or operating lease contracts.

Amortization of Right-of-Use Intangible Assets, Supplemental [VARU] is a component of total amortization that is also included in Amort of Intangibles, Supplemental [VAMI].

Amortization of Right-of-Use Intangible Assets, Supplemental [VARU] includes:

- The amortization of intangible assets held under operating or financial (capital) leasing contracts
- The amortization of the right to use intangibles held under operating or financial (capital) leases

Amortization of Right-of-Use Intangible Assets, Supplemental [VARU] excludes:

- The depreciation or amortization of the right to use tangible assets/property, plant and equipment held under operating or financial (capital) leases (classified as Depreciation of Right-of-Use Assets, Sup. [VDRU])
- Impairment or write-off of intangible assets and goodwill/acquisition costs (classified as Impairment-Assets Held for Use [EIAU] for items reported on the face or in notes to values from the face of the income statement; or as Impairment Assets Held for Use, Supplemental [VIAU] for items that cannot be related to the face)

Definition added January 2019

Depreciation, Supplemental

VDEP

COA Code	VDEP
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Eikon for Office Field	TR.DepreciationSupplemental
Eikon for Office Label	Depreciation, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Depreciation, Supplemental [VDEP] represents the total value of capitalized costs of tangible fixed assets that have been allocated to the current accounting period. Depreciation is the process of allocating these capitalized costs to expenses in a systematic manner, over those periods during which the company is expected to benefit from the use of the assets.

If a company reports a combination of depreciation and amortization, and the depreciation is not delineated separately, Depreciation, Supplemental [VDEP] is used to collect the sum of the two items and labeled as an adjustment to depreciation and amortization.

Depreciation, Supplemental [VDEP] is collected from the following sources:

- 1) Income statement (the face and notes to the income statement);
- 2) Depreciation charge reported in the table of tangible fixed assets;
- 3) Cash flow statement;
- 4) Other available sources.

Some companies present varying information as regards the total value of depreciation. For example, the depreciation charge provided in the table of tangible assets may be different from the value reported in the statement of cash flows. In this scenario, Refinitiv collects the highest one of the alternative values.

In some cases, the total combined value of depreciation and amortization reported in the cash flow statement is different from the value of individual components reported in other sources within the document. The treatment of this scenario is as follows:

- If the value of individual components is higher than the combined value in the cash flow statement, Refinitiv collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The combined value from the cash flow statement is ignored.
- If the combined value in the cash flow statement is higher than the value of individual components, Refinitiv collects all the individual components as Depreciation, Supplemental [VDEP], Amortization of Intangibles, Supplemental [VAMI] and Amortization of Acquisition Costs, Supplemental [VAMA]. The difference between the combined cash flow value and the sum of components is collected as Depreciation, Supplemental [VDEP] and labeled as an adjustment to depreciation and amortization.

If a company has right-of-use tangible assets held under leasing contracts, the value of such assets forms part of Depreciation, Supplemental [VDEP]. It is also included in another footnote item, Depreciation of Right-of-Use Assets, Supplemental [VDRU].

Depreciation, Supplemental [VDEP] includes:

- Amortization of intangible fixed assets, if a company combines it with the depreciation of tangible fixed assets

- Depreciation of tangible fixed assets combined with impairment charges, if the latter are not delineated separately
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets
- Depreciation of fixed assets capitalized under long-term finance lease contracts
- Depreciation of land improvement costs capitalized as tangible assets
- The depreciation of tangible assets held under operating or financial (capital) leasing contracts
- The amortization of the right to use property, plant and equipment held under operating or financial (capital) leases
- Depreciation of properties held under leases for real estate operations companies
- Depreciation reported within research and development costs
- Depreciation of capitalized software development costs for software and programming companies, if software is capitalized as property, plant and equipment
- The portion of acquired in-process research and development costs (IPR&D), capitalized as tangible assets, that was depreciated during the period
- Depreciation of power plants, natural gas storage facilities, water and heating plants, and transmission/distribution facilities reported by utility companies
- Depreciation of capitalized prepaid lease rights classified as tangible assets
- Depreciation of nuclear fuel
- Depletion of natural resources
- Depreciation of biological assets

Depreciation, Supplemental [VDEP] excludes:

- Depreciation of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for Industrial and Utility companies, as Other Operating Expense [EOOE] for Insurance companies, or as Other Expense [NOEX] for banks)
- Impairment of tangible fixed assets, delineated separately from depreciation (classified as Impairment-Assets Held for Use [EIAU] for items reported on the face or in notes to values from the face of the income statement; or as Impairment Assets Held for Use, Supplemental [VIAU] for items that cannot be related to the face)
- Amortization of intangibles, when separated from depreciation of tangible fixed assets (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization of capitalized acquisition costs or goodwill (classified as Amortization of Acquisition Costs [EAMA])
- Amortization of capitalized software development costs for software and programming companies, if software is capitalized as intangible assets (classified as Amortization of Intangibles, Supplemental [VAMI])
- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off [ERDW]) for items reported on the face or in notes to values from the face of the income

statement; or as Purchased R&D Written-Off, Supplemental [VRDW] for items that cannot be related to the face)

- The portion of acquired in-process research and development costs (IPR&D), capitalized as intangible assets, that was amortized during the period (classified as Amortization of Intangibles, Supplemental [VAMI])
- Research and development costs expensed directly in the income statement (classified as Research & Development [ERAD])
- Items used in the calculation of net R&D costs, if a company presents R&D costs capitalized during the period (total cash expense for research and development less the portion capitalized on the balance sheet during the period – shown as components of Research & Development Expense, Supplemental [VRAD])
- Amortization of deferred policy acquisition costs reported by insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC])
- Amortization of deferred costs classified as intangible fixed assets (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs and debt discounts (classified as Interest Expense, Supplemental [VIEX])
- Amortization of debt discounts (classified as Interest Expense, Supplemental [VIEX])
- Amortization of deferred costs not included in tangible or intangible assets, for Industrial, Utility and Insurance companies (classified as Amortization of Policy Acquisition Costs [EPAC] (Insurance only), Other Operating Expense [EOOE] or Non-Operating Income/Expense [NONT])
- Amortization of deferred costs not included in tangible or intangible assets, for banks (classified as Other Expense [NOEX])
- Amortization of capitalized prepaid lease rights which are not treated as tangibles, for Industrial, Utility and Insurance companies (if treated as intangible assets – classified as Amortization of Intangibles, Supplemental [VAMI]; if treated as deferred charges unrelated to tangibles and intangibles – classified as Other Operating Expense [EOOE] or Other, Net [NONT]; if capitalized as investment properties, in standards that treat these properties as investment assets – classified as Investment Income – Operating [EINV] or Investment Income - Non-Operating [NINV] for Industrial and Utility companies, or as Other Operating Expense [EOOE] and Investment Income - Non-Operating [NINV] for insurance companies)
- Amortization of capitalized prepaid lease rights which are not treated as tangibles, for banks (classified as Amortization of Intangibles [NAMI] – if treated as intangible assets; as Other Expense [NOEX] – if treated as deferred charges unrelated to tangibles and intangibles; or if capitalized as investment properties, in standards that treat these properties as investment assets)

Definition revised January 2019

Depreciation of Right-of-Use Assets, Supplemental

VDRU

COA Code	VDRU
Eikon for Office Field	TR.DepreciationRightOfUseTangSuppl
Eikon for Office Label	Depreciation of Right-of-Use Tangible Assets, Supplemental
Units	Millions
Polarity	Negative

Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Depreciation of Right-of-Use Assets, Supplemental [VDRU] represents the total depreciation of the capitalized right to control the use of property, plant and equipment held under financial (capital) or operating lease contracts.

Depreciation of Right-of-Use Assets, Supplemental [VDRU] is a component of total depreciation that is also included in Depreciation, Supplemental [VDEP].

Depreciation of Right-of-Use Assets, Supplemental [VDRU] includes:

- The depreciation of tangible assets held under operating or financial (capital) leasing contracts
- The amortization of the right to use property, plant and equipment held under operating or financial (capital) leases

Depreciation of Right-of-Use Assets, Supplemental [VDRU] excludes:

- The amortization of the right to use intangible assets held under operating or financial (capital) leases (classified as Amortization of Right-of-Use Intangible Assets, Supplemental [VARU])
- Impairment of tangible fixed assets, delineated separately from depreciation (classified as Impairment-Assets Held for Use [EIAU] for items reported on the face or in notes to values from the face of the income statement; or as Impairment Assets Held for Use, Supplemental [VIAU] for items that cannot be related to the face)
- Depreciation of investment properties, for companies reporting in the IFRS or in other standards that treat these as investments (classified as Investment Income – Operating [EINV] for Industrial and Utility companies, as Other Operating Expense [EOOE] for Insurance companies, or as Other Expense [NOEX] for banks)
- Depreciation of investment properties, for companies reporting in the U.S. GAAP or in other standards that treat these as tangible fixed assets (classified as Depreciation, Supplemental [VDEP])

Definition added January 2019

Interest Expense, Supplemental

VIEX

COA Code	VIEX
Eikon for Office Field	TR.InterestExpenseSupplemental
Eikon for Office Label	Interest Expense, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Supplemental Item

Interest Expense, Supplemental [VIEX] represents interest expense that may be paid and/or imputed, and is reported net of interest capitalized. When interest expense is not reported on the income statement, it is obtained from the notes of the financial statement.

If a company has right-of-use assets held under financial/capital leasing contracts, the interest on such leasing liabilities forms part of Interest Expense, Supplemental [VIEX]. It is also included in another footnote item, Interest Expense on Lease Liabilities, Supplemental [VIEL].

Interest capitalized on the balance sheet during the period is classified as Interest Capitalized, Supplemental [VCAP].

Definition revised January 2019

Interest Capitalized, Supplemental

VCAP

COA Code	VCAP
Eikon for Office Field	TR.InterestCapitalizedSupplemental
Eikon for Office Label	Interest Capitalized, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Supplemental Item

Interest Capitalized, Supplemental [VCAP] represents interest expenses that, rather than being expensed directly in the income statement, are deferred to a company's property, plant and equipment, intangible assets or deferred charges, and subsequently depreciated or amortized over the life of the related assets. It also represents interest costs deferred to long-term inventories, which are subsequently expensed as the cost of goods sold.

If Interest Capitalized, Supplemental [VCAP] is not provided on the income statement, it is obtained from the notes. It is always reported as a negative figure.

Definition revised April 2018

Interest Expense on Lease Liabilities, Supplemental

VIEL

COA Code	VIEL
Eikon for Office Field	TR.InterestExpenseLeaseLiabSupp
Eikon for Office Label	Interest Expense on Lease Liabilities, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Industrial, Insurance, Bank, Utility
Data Type	Supplemental Item

Interest Expense on Lease Liabilities, Supplemental [VIEL] represents interest expense on financial (capital) leases.

Interest Expense on Lease Liabilities, Supplemental [VIEL] is reported net of interest capitalized. It is a component of total interest expense that is also included in Interest Expense, Supplemental [VIEX].

Interest Expense on Lease Liabilities, Supplemental [VIEL] includes:

- The interest on lease obligations reported in the International Financial Reporting Standards

Definition added January 2019

Interest Expense (Financial Operating), Supplemental

VCIN

COA Code	VCIN
Eikon for Office Field	TR.InterestExpenseFinancialOperSupp
Eikon for Office Label	Interest Expense (Financial Operations), Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Interest Expense (Financial Operating), Supplemental [VCIN] represents interest expense relating to a company's financial operations. If Interest Expense (Financial Operating), Supplemental [VCIN] is not provided on the income statement, it is obtained from the notes. It is always reported as a negative figure.

Definition revised November 2012

Net Revenues

VRIN

COA Code	VRIN
Eikon for Office Field	TR.NetRevenuesInvBank
Eikon for Office Label	Net Revenues (Investment Banks)
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Supplemental Item

Net Revenues [VRIN] represents Net Revenues for Investment Banks. It will only be computed if the company is an Investment Bank as per The Refinitiv Business Classification (TRBC) schema and if Interest Expense (Financial Operating), Supplemental [VCIN] holds a value.

Net Revenues [VRIN] represents the sum of:

- Revenue [SREV]

- Other Revenue, Total [SORE]
- Less: Interest Expense (Financial Operating), Supplemental [VCIN]

Definition revised November 2012

Rental Expense, Supplemental

VRXP

COA Code	VRXP
Eikon for Office Field	TR.RentalExpenseSupplemental
Eikon for Office Label	Rental Expense, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Rental Expense, Supplemental [VRXP] represents the total value of rental expenses paid for offices, factories, machinery and equipment. Refinitiv populates Rental Expense, Supplemental [VRXP] when the figure is disclosed on the income statement or in the notes to the financial statements.

Rental Expense, Supplemental [VRXP] includes:

- Rent costs arising from the operating lease of machinery/equipment
- Property rental costs
- Operating lease expenses

Rental Expense, Supplemental [VRXP] excludes:

- Direct property operating costs reported by property rental companies (classified as Cost of Revenue [ECOR])
- Financial/capitalized lease installments (classified as Interest Expense, Supplemental [VIEX])
- Property maintenance and occupancy costs other than rental, reported by businesses other than property rental companies and banks (classified as Selling/General/Administrative Expense [ESGA])
- Occupancy and property maintenance expenses reported by banks (classified as Other Expense [NOEX])

Definition revised August 2015

Labor & Related Expense, Supplemental

VLAR

COA Code	VLAR
Eikon for Office Field	TR.LaborAndRelatedExpSuppl
Eikon for Office Label	Labor & Related Expense, Supplemental
Units	Millions
Polarity	Negative

Annual History	Since 1993
Quarterly History	Since 2001
COA Type	Industrial, Utility
Data Type	Supplemental Item

Labor & Related Expense, Supplemental [VLAR] consists of total expenses paid to employees of a company in the form of salaries, wages, fees, benefits or any other form of compensation. Labor & Related Expense, Supplemental [VLAR] is the sum of all labor & related Expense, whether reported as part of cost of goods sold or as a stand-alone item.

Labor & Related Expense, Supplemental [VLAR] includes:

- Payroll/salary/wages/benefits
- Director's fees, compensation to officers
- Bonus/stock-based compensation to employees
- Pension benefits, post-retirement benefits
- Profit sharing, stock option costs
- Retirement payment expenses
- Severance costs in the usual course of business
- Commissions to sales staff
- Contracted labor expenses
- ESOP contribution
- Payroll taxes and social security levies
- Salaries and wages in the financial service industry
- Salaries and wages in the industrial service industry

Labor & Related Expense, Supplemental [VLAR] excludes:

- Amortization of deferred compensation to employees and deferred stock-based compensation (classified as Cost of Revenue [ECOR] if reported within the cost of goods sold, or as Other Operating Expense [EOOE] if reported outside of the cost of goods sold)
- Expenses paid to external auditors (classified as Audit Fees [VTAU], Audit-Related Fees [VTAR], Tax Fees [VTTF] and All Other Fees [VTOF])
- Advisory and management fees for externally managed investment companies (classified as Cost of Revenue [ECOR])
- Non-recurring/one-off/unusual severance payment expenses (classified as Restructuring Charge [ERES])

Definition revised August 2015

Stock-Based Compensation, Supplemental

VSCP

COA Code	VSCP
Eikon for Office Field	TR.StockBasedCompensationSupplemental

Eikon for Office Label	Stock-Based Compensation, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2006
Quarterly History	Since 2006
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Stock-Based Compensation, Supplemental [VSCP] represents a form of compensation payable in the form of company shares, stock options or similar instruments issued by the company. It arises from an employee stock option plan (ESOP). Typically this type of compensation scheme is directed at the managing staff.

Stock-based compensation expense is measured at the grant date based on the fair value of the award and is recognized as expense over the employee requisite service period.

Stock-based compensation expense can be reported on the face of the income statement, the face of the cash flow statement, statement of changes in equity and the notes to the financial statements. Where the figures match each other, they can be taken from either of these sources. Where the figures differ, i.e. the income statement value is different from the value in the cash flow statement, Refinitiv collects the highest of the figures.

Stock-Based Compensation, Supplemental [VSCP] excludes:

- Pro forma stock compensation expenses, required historically by the U.S. accounting standards for companies which used the intrinsic value method to measure the cost of these plans, prior to the revision of the accounting practice in 2004 (classified as Pro Forma Stock Compensation Expense [VEEV])

Definition revised August 2015

Variable Lease Expense - Unclassified

VLEU

COA Code	VLEU
Eikon for Office Field	TR.VariableLeaseExpenseUnclassified
Eikon for Office Label	Variable Lease Expense - Unclassified
Units	Millions
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Industrial, Banks, Insurance, Utility
Data Type	Supplemental Item

Variable Lease Expense – Unclassified [VLEU] represents the portion of the payment made by a lessee to the lessor for the right to use an asset during the lease term that varies due to change in factors or circumstances at the commencement date of the lease. Variable Lease expense is dependent on an index or rate such as customer price index, interest rate or market rental rates. Amount of variable lease cost is recognized when obligation for payment is incurred for both finance and operating leases or for unclassified leases. Applicable to all industries.

Definition added June 2020

Variable Operating Lease Expenses**VOLE**

COA Code	VOLE
Eikon for Office Field	TR.VariableOperatingLeaseExpenses
Eikon for Office Label	Variable Operating Lease Expenses
Units	Millions
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Industrial, Banks, Insurance, Utility
Data Type	Supplemental Item

Variable Operating Lease Expenses - US GAAP [VOLE] represents the portion of the payment made by a lessee to the lessor for the right to use an asset during the lease term that varies due to change in factors or circumstances at the commencement date of the lease. Variable Lease expense is dependent on an index or rate such as customer price index, interest rate or market rental rates. Amount of variable lease cost is recognized when obligation for payment is incurred for operating leases reported under US GAAP. Applicable to all industries.

Definition added June 2020

Variable Financial Lease Expenses**VFLE**

COA Code	VFLE
Eikon for Office Field	TR.VariableFinancialLeaseExpenses
Eikon for Office Label	Variable Financial Lease Expenses
Units	Millions
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Industrial, Banks, Insurance, Utility
Data Type	Supplemental Item

Variable Financial Lease Expenses [VFLE] represents the portion of the payment made by a lessee to the lessor for the right to use an asset during the lease term that varies due to change in factors or circumstances at the commencement date of the lease. Variable Lease expense is dependent on an index or rate such as customer price index, interest rate or market rental rates. Amount of variable lease cost is recognized when obligation for payment is incurred for Finance leases reported under IFRS GAAP & when company reports segregation under US GAAP. Applicable to all industries.

Definition added June 2020

Short-Term Lease Cost**VSLC**

COA Code	VSLC
Eikon for Office Field	TR.ShortTermLeaseCost

Eikon for Office Label Short-Term Lease Cost

Units Millions

Polarity Negative

Annual History

Quarterly History

COA Type Industrial, Banks, Insurance, Utility

Data Type Supplemental Item

Short-Term Lease Cost [VSLC] represents amount of short-term lease cost for lease with term within one year. The data item is disclosed under the lease footnote. Applicable to all industries.

Definition added June 2020

Sublease Income

VSLI

COA Code VSLI

Eikon for Office Field TR.SubleaseIncome

Eikon for Office Label Sublease Income

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Industrial, Banks, Insurance, Utility

Data Type Supplemental Item

Sublease Income [VSLI] represents amount of sublease income excluding finance and operating lease expense. The data item is disclosed under the lease footnote. Applicable to all industries.

Definition added June 2020

Lease Expense - Total

VLET

COA Code VLET

Eikon for Office Field TR.LeaseExpenseTotal

Eikon for Office Label Lease Expense - Total

Units Millions

Polarity Negative

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Lease Expense -Total [VLET] represents the total amount of lease cost recognized by lessee for lease contract. The data item is disclosed under the lease footnote. Applicable to all industries.

Definition added June 2020

Insurance Revenue - IFRS 17**VINS**

COA Code	VINS
Eikon for Office Field	
Eikon for Office Label	
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Insurance
Data Type	Supplemental Item

Insurance Revenue - IFRS 17 [VINS] represents the amount of revenue arising from the group of insurance contracts issued. Insurance revenue reflects the consideration to which the insurer expects to be entitled in exchange for the services provided on an earned basis. As per IFRS 17- Insurance Contracts accounting policy, Insurance revenue is no longer equal to the premium received in the period. An insurer should not present premium information in income statement if that information is not in line with the definition of Insurance revenue. Many insurance premiums include an investment (deposit) component - an amount that will be paid to policyholders or their beneficiaries regardless of whether an insured event occurs. The receipt and repayment of these non-distinct investment components do not relate to the provision of insurance service; therefore, such amounts are not presented as part of the insurer's revenue. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Insurance Revenue - IFRS 17 [VINS] is included as part of Net Premiums Earned [RPRE].

Definition added February 2023

Insurance Service Expenses - IFRS 17**VISE**

COA Code	VISE
Eikon for Office Field	
Eikon for Office Label	
Units	Millions
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Insurance
Data Type	Supplemental Item

Insurance Service Expenses - IFRS 17 [VISE] includes the incurred claims and other insurance service expenses arising from insurance contracts issued. It also includes other incurred insurance service expenses, amortization of insurance acquisition cash flows, changes that relate to past service and changes that relate to future service i.e. losses/reversals on onerous groups of contracts from changes in the loss components. As per IFRS 17- Insurance Contracts accounting policy, repayments of investment components

will be excluded in the income statement. As a result, when applying IFRS 17, repayment of non-distinct investment components is not presented as an insurance expense but rather as a settlement of an insurance liability. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Insurance Service Expenses - IFRS 17 [VISE] is included as part of Losses, Benefits and Adjustments [ELBA].

Definition added February 2023

Net Inc/Exp frm Reins Contr Held-IFRS 17

VICH

COA Code VICH

Eikon for Office Field

Eikon for Office Label

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Insurance

Data Type Supplemental Item

Net Inc/Exp frm Reins Contr Held-IFRS 17 [VICH] represents financial performance of groups of reinsurance contracts held on a net basis in net income (expenses) from reinsurance contracts held, comprising of reinsurance expenses; incurred claims recovery; other incurred directly attributable insurance service expenses; effect of changes in risk of reinsurer non-performance; for contracts measured under the General Measurement Model (GMM) changes that relate to future service; and changes relating to past service. The amount of reinsurance expenses recognised in the reporting period depicts the transfer of received services at an amount that reflects the portion of ceding premiums the company expects to pay in exchange for those services. As per IFRS 17- Insurance Contracts accounting policy, requires companies to disclose net income/expense from reinsurance contracts as a separate component on the face of income statement. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Net Inc/Exp frm Reins Contr Held-IFRS 17 [VICH] is included as part of Reinsurance - Income [RRII]

Definition added February 2023

Insurance Service Result-IFRS 17 - Total

VISR

COA Code VISR

Eikon for Office Field

Eikon for Office Label

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Insurance

Data Type Supplemental Item

Insurance Service Result-IFRS 17 - Total [VISR] represents the total value of Insurance revenue, Insurance Service expense and Net income/(expense) from reinsurance contract held. It is a sub-total reported by the company. As per IFRS 17- Insurance Contracts accounting policy, requires companies to disclose components of insurance revenue, insurance services expense and net income/expense from reinsurance contracts on the face of income statement. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Insurance Service Result-IFRS 17 – Total [VISR] is included as part of Other Non-Insurance Revenue [RNIR]

Definition added February 2023

Fin Inc/Exp from Insur Contr Iss-IFRS 17

VICI

COA Code VICI

Eikon for Office Field

Eikon for Office Label

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Insurance

Data Type Supplemental Item

Fin Inc/Exp from Insur Contr Iss-IFRS 17 [VICI] represents the insurance finance income or expenses comprising the change in the carrying amount of the group of insurance contracts arising from the effect of the time value of money and changes in the time value of money; and the effect of financial risk and changes in financial risk, interest accreted, the effect of changes in interest rates and other financial assumptions; foreign exchange differences arising from contracts denominated in a foreign currency. As per IFRS 17- Insurance Contracts accounting policy, requires companies to disclose changes in the risk adjustment for non-financial risk in finance income/expense from insurance contracts. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Fin Inc/Exp from Insur Contr Iss-IFRS 17 [VICI] is included as part of Other Non-Insurance Revenue [RNIR]

Definition added February 2023

Fin Inc/Exp frm reinsur ContrHeld-IFRS17

VIRC

COA Code VIRC

Eikon for Office Field

Eikon for Office Label

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type	Insurance
Data Type	Supplemental Item

Fin Inc/Exp frm reinsur ContrHeld-IFRS17 [VIRC] represents insurance finance income or expenses related to reinsurance contract held comprise the change in the carrying amount of the group of insurance contracts arising from the effect of the time value of money and changes in the time value of money; and the effect of financial risk and changes in financial risk, interest accreted, the effect of changes in interest rates and other financial assumptions; foreign exchange differences arising from contracts denominated in a foreign currency. Reinsurance contract refers to an insurance contract issued by one entity (the reinsurer) to compensate another entity for claims arising from one or more insurance contracts issued by that other entity (underlying insurance contracts). As per IFRS 17- Insurance Contracts accounting policy requires companies to disclose change in the risk adjustment for non-financial risk in finance income/expense from insurance contracts. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Fin Inc/Exp frm reinsur ContrHeld-IFRS17 [VIRC] is included as part of Other Non-Insurance Revenue [RNIR]

Definition added February 2023

Net Insurance Fin Inc/Exp - IFRS 17

VIFI

COA Code	VIFI
Eikon for Office Field	
Eikon for Office Label	
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Insurance
Data Type	Supplemental Item

Net Insurance Fin Inc/Exp - IFRS 17 [VIFI] represents the total value of financial income or expenses of Investment contracts and reinsurance contracts. It is a sub-total reported by the company. As per IFRS 17- Insurance Contracts accounting policy, requires companies to disclose components of finance expense of insurance contracts and reinsurance contracts on the face of income statement. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Net Insurance Fin Inc/Exp - IFRS 17 [VIFI] is included as part of Other Non-Insurance Revenue [RNIR]

Definition added February 2023

Equity in Affiliates, Supplemental

VEIA

COA Code	VEIA
Eikon for Office Field	TR.EquityInAffiliatesSupplemental
Eikon for Office Label	Equity in Affiliates, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2006

Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Equity in Affiliates, Supplemental [VEIA] represents the total share of earnings/losses, net of taxes, that the company is entitled to from unconsolidated associated companies, affiliates or joint ventures, which have not been distributed as dividends.

If the reporting entity has significant influence over another business, but not control or joint control, the other business is considered an associate (an unconsolidated affiliated company). Significant influence is typically assumed if the parent company holds between 20% and 50% of the voting stock in another entity, although other factors may be used to determine whether such influence exists.

Equity in Affiliates, Supplemental [VEIA] includes the share in the earnings and losses of a joint venture. It is also used for the earnings/losses of unconsolidated subsidiaries, i.e. companies whose parent entity owns more than 50% of voting interests, but does not exercise direct control over business decisions.

A profit attributable to the company is updated as a positive figure. The value is a negative figure if the company incurred a loss on the results of associates, affiliates or joint ventures.

Generally, this information is disclosed on the face of the company's income statement after income taxes. This value is generally reported net of any tax impact.

In cases where equity in affiliates is reported on a pre-tax basis (either in the operating or non-operating sections), the value is recorded without any adjustment of the taxes. When this information is not disclosed on the company's income statement, it may be obtained from the footnotes of the financial statements.

Equity in Affiliates, Supplemental [VEIA] includes:

- Total share of the undistributed earnings or losses of affiliates, associates and joint ventures
- Total minority interests (the company's share in the earnings or losses of other businesses in which it holds minority stakes)
- Total equity in the earnings or losses of unconsolidated subsidiaries

Equity in Affiliates, Supplemental [VEIA] excludes:

- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates, Supplemental [CEIA])
- The portion of the earnings of a fully consolidated subsidiary that is allocated to the subsidiary's minority shareholders, reported below net income before taxes (classified as Minority Interest [CMIN])
- Total minority interest – the sum of all items regardless of their position in the income statement (classified as Minority Interest, Supplemental [VMIN])

- Impairment of investments in affiliates, subsidiaries, joint ventures, or partnerships (classified as Impairment – Assets Held for Use, Supplemental [VIAU])
- Dividends from investments in affiliates, subsidiaries, joint ventures, or partnerships (if reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNITS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template; if disclosed in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV]; if disclosed in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV])

Definition revised August 2015

Minority Interest, Supplemental

VMIN

COA Code	VMIN
Eikon for Office Field	TR.MinorityInterestSupplemental
Eikon for Office Label	Minority Interest, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2006
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Minority Interest, Supplemental [VMIN] represents the share of earnings/losses in subsidiaries that belongs to shareholders other than the parent company when the parent company owns less than 100%, but more than 50%, of a subsidiary.

Since the subsidiary's financials are consolidated with the company, this value is a negative number to represent the amount of profit that the company does not own. This value is a positive figure to represent the amount of loss that is not borne by the company.

Minority Interest is often disclosed on the face of the company's income statement, reported after Income Tax. This value is generally presented net of any tax impact.

In cases where Minority Interest is reported on a pre- tax basis (either in the operating or non-operating sections), the value is recorded without any adjustment for taxes.

When this information is not disclosed on the face of the company's income statement, it may be obtained from the footnotes of the financial statements.

Minority Interest, Supplemental [VMIN] includes:

- Earnings allocated to joint venture partners when the full consolidation method is applied to the joint venture projects
- Earnings of a subsidiary that are allocated to outside limited partners

Minority Interest, Supplemental [VMIN] excludes:

- The portion of the earnings of a fully consolidated subsidiary that is allocated to the subsidiary's minority shareholders, reported below net income before taxes (classified as Minority Interest [CMIN])

- Pre-tax equity in affiliates/minority interests (gains or losses arising from minority stakes held by the company in other businesses) – classified depending on the section and format of the income statement:
 - If reported in the revenue section, or forming part of a company's core operations or investment activities – classified as Net Sales [RNTS] in the Industrial template, or as Net Investment Income [RNII] in the Insurance template;
 - If reported in the operating section, in the functional or cost-by-nature income statement formats – classified as Investment Income – Operating [EINV];
 - If reported in the non-operating section, or not forming part of a company's core operations or investment activities – classified as Investment Income – Non-Operating [NINV]
- Equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the portion reported below income before taxes (classified as Equity in Affiliates, Supplemental [CEIA])
- Total equity in the earnings of associates, affiliates, joint ventures and unconsolidated subsidiaries – the sum of all items regardless of their position in the income statement (classified as Equity in Affiliates, Supplemental [VEIA])
- Earnings allocated to general partners (classified as General Partner's Distributions [CGPD])
- Dividends to preferred stockholders (classified as Preferred Dividends [CPRD])

Definition revised August 2015

Income Tax - Non-Recurring Change, Supplemental

VTXC

COA Code	VTXC
Eikon for Office Field	TR.IncomeTaxesNonRecurTaxChangeImpact
Eikon for Office Label	Income Tax - Non-Recurring Change, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2017
Quarterly History	Since 2017
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Income Tax - Non-Recurring Change, Supplemental [VTXC] represents the extraordinary/non-recurring gain or loss resulting from an unusual or non-recurring event reported under income taxes.

Income Tax - Non-Recurring Change, Supplemental [VTXC] includes:

- A special one-off tax
- The impact on income taxes of a significant tax reform
- The impact of the U.S. Tax Cuts and Jobs Act on income taxes, including the Deemed Repatriation Transition Tax on the accumulated earnings of foreign subsidiaries, and the re-measurements of deferred taxes that result from the new federal tax rate and from the introduction of a territorial tax regime
- An extraordinary item reported under income taxes

Because of the one-off nature and large sums involved, the impact of the U.S. Tax Cuts and Jobs Act is treated by Refinitiv as an after-tax extraordinary item:

- The impact of the U.S. tax reform is excluded from total reported income taxes. Therefore, Provision for Income Taxes [TTAX] is only used for regular income taxes unrelated to the one-off re-measurements introduced by the tax reform.
- The one-off income taxes that stem from the tax reform are disclosed as Extraordinary Item [XTRA].
- Clients who wish to use the reported value of income taxes, including the impact of the U.S. tax reform, are advised to sum up Provision for Income Taxes [TTAX] and Income Tax - Non-Recurring Change, Supplemental [VTXC].

Income Tax - Non-Recurring Change, Supplemental [VTXC] excludes:

- The impact of a significant income tax reform on equity in affiliates (classified as Equity in Affiliates, Supplemental [VEIA]);
- The impact of the abolishment of the U.S. alternative minimum tax (classified as Provision for Income Taxes [TTAX] and included in specific income tax footnotes).

Definition added April 2018

Research & Development Expense, Supplemental

VRAD

COA Code	VRAD
Eikon for Office Field	TR.RDExpSuppl
Eikon for Office Label	Research & Development Expense, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Research & Development Expense, Supplemental [VRAD] represents the total value of expenses for the research and development of new products and services by a company in order to obtain a competitive advantage.

The item represents the portion directly expensed in the income statement. If a company discloses both the expensed portion of R&D and the portion of R&D costs that was capitalized during the period on the balance sheet, Refinitiv presents the calculation that was applied to arrive at Research & Development Expense, Supplemental [VRAD], instead of the combined net value:

- total cash expense for research and development costs (representing the sum of the portion expensed in the income statement and the portion capitalized on the balance sheet during the period)
- less the portion of research and development costs that was capitalized on the balance sheet during the period

Research & Development Expense, Supplemental [VRAD] also represents exploration and development costs reported by mining, oil and gas companies.

When research and development expense is not reported on the income statement, it is obtained from the notes of the financial statements.

Research & Development Expense, Supplemental [VRAD] includes:

- Expenses on the research and development of new or better products and services, expensed in the income statement
- Items used in the calculation of net R&D costs, if a company presents capitalized R&D costs (total cash expense for research and development less the portion capitalized on the balance sheet during the period)
- Applied & basic research/clinical expenses for biotechnology & drug companies
- Rental costs reported within research and development expenses
- Labor expenses and stock-based compensation costs reported within research and development expenses
- Mineral exploration and development costs reported by mining or natural resource exploration companies
- Exploration, development, dry hole and abandonment expenses reported by oil and gas extraction companies
- Engineering costs
- Survey and mapping expenses for oil and gas exploration companies
- Write-offs/write-downs of exploration costs/expenditures for oil/gas/mining companies
- Software development costs for software and programming companies
- Design/development costs for apparel and accessories companies
- Gaming development costs for casino companies

Research & Development Expense, Supplemental [VRAD] excludes:

- The portion of acquired in-process research and development costs (IPR&D) that was directly expensed in the income statement, or written off as a result of impairment testing (classified as Purchased R&D Written-Off, Supplemental [VRDW])
- The portion of acquired in-process research and development costs (IPR&D) that was amortized during the period, following the capitalization as tangible or intangible assets (classified as Depreciation, Supplemental [VDEP] or Amortization of Intangibles, Supplemental [VAMI])
- Customer-paid research and development expenditure for contracted research and development projects for biotechnology companies (classified as Cost of Revenue [ECOR])
- Income from external grants received to cover research and development expenses (classified as Other, Net [EONT])
- Extraction costs and lease operating expenses, for oil and gas extraction companies (classified as Cost of Revenue [ECOR])
- Amortization or depreciation of capitalized research and development costs (classified as Amortization of Intangibles, Supplemental [VAMI] or as Depreciation, Supplemental [VDEP])
- Amortization of design/development costs for apparel and accessories companies (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization or depreciation of capitalized software development costs for software and programming companies (classified as Amortization of Intangibles, Supplemental [VAMI] or as Depreciation, Supplemental [VDEP], depending on the classification of capitalized software assets)

- Amortization of capitalized programming costs for cable TV companies (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization of capitalized gaming development costs for casino companies (classified as Amortization of Intangibles, Supplemental [VAMI])
- Amortization of patents (internally capitalized, acquired, or licensed from another company – classified as Amortization of Intangibles, Supplemental [VAMI])
- Licensing fees for technology from another company (classified as Selling/General/Administrative Expense [ESGA])
- Programming costs and license fees for cable TV and broadcasting companies (classified as Cost of Revenue [ECOR])
- Government royalties, fees and licenses payable by mining, natural resource, oil and gas exploration companies (classified as Cost of Revenue [ECOR])

Definition revised August 2015

Audit Fees, Supplemental

VTAU

COA Code	VTAU
Eikon for Office Field	TR.AuditFees
Eikon for Office Label	Audit Fees, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Audit Fees, Supplemental [VTAU] comprise of fees for external professional services necessary to perform an audit or review in accordance with the standards of the Public Company Accounting Oversight Board, including services rendered for the audit of the Company's annual financial statements (including services incurred with rendering an opinion under Section 404 of the Sarbanes-Oxley Act of 2002) and review of quarterly financial statements.

Audit Fees, Supplemental [VTAU] also includes fees for services that are normally incurred in connection with statutory and regulatory filings or engagements, such as comfort letters, statutory audits, attest services, consents, and review of documents filed with the SEC.

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Audit-Related Fees, Supplemental

VTAR

COA Code	VTAR
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Eikon for Office Field	TR.AuditRelatedFees
Eikon for Office Label	Audit-Related Fees, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Audit-Related Fees, Supplemental [VTAR] comprise fees for external services that are reasonably related to the performance of the audit or review of the Company's financial statements.

Audit-Related Fees, Supplemental [VTAR] includes:

- Support of business acquisition and divestiture activities
- Independent assessment of controls related to outsourcing services
- Accounting consultations
- Internal control reviews not required by regulators
- Debt issuance related services
- Employee benefit plan audits
- Certain attestation services as well as certain agreed upon procedures

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Tax Fees, Supplemental

VTTF

COA Code	VTTF
Eikon for Office Field	TR.TaxFees
Eikon for Office Label	Tax Fees, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Tax Fees, Supplemental [VTTF] comprise of fees for tax compliance, tax planning, and tax advice. Corporate tax services encompass a variety of permissible services.

Tax Fees, Supplemental [VTTF] includes:

- Technical tax advice related to U.S. international tax matters
- Assistance with foreign income and withholding tax matters
- Assistance with sales tax, value added tax and equivalent tax related matters in local jurisdictions
- Preparation of reports to comply with local tax authority transfer pricing documentation requirements
- Assistance with tax audits

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised February 2008

All Other Fees Paid to Auditor, Supplemental

VTOF

COA Code	VTOF
Eikon for Office Field	TR.AllOtherFees
Eikon for Office Label	All Other Fees Paid to Auditor, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

All Other Fees Paid to Auditor, Supplemental [VTOF] represents other external professional fees paid to the Auditor by the company not classified as:

- Audit Fees, Supplemental [VTAU]
- Audit-Related Fees, Supplemental [VTAR]
- Tax Fees, Supplemental [VTFF]

All Other Fees Paid to Auditor, Supplemental [VTOF] includes:

- Other Service Fees Paid to the Incumbent Auditor
- Fees for all other services provided by the Auditor

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Reported Recurring Revenue

VRRR

COA Code	VRRR
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Eikon for Office Field	TR.ReportedRecurringRevenue
Eikon for Office Label	Reported Recurring Revenue
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Recurring Revenue 經常収益 [VRRR] represents the portion of a company's revenue that is highly likely to continue in the future. This is most commonly reported by banking and insurance companies.

Reported Recurring Revenue 經常収益 [VRRR] reflects the company's as reported value within their financial report. If the company does not report the Recurring Revenue value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

Reported Net Premiums Written

VPRW

COA Code	VPRW
Eikon for Office Field	TR.ReportedNetPremiumsWritten
Eikon for Office Label	Reported Net Premiums Written
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Insurance
Data Type	Income Statement

Reported Net Premiums Written 正味保険料 [VPRW] represents the company's as reported value for Net Premiums Written within their financial report. This is most commonly reported by insurance companies.

Net premiums are reported by the insurance company as part of the total underwriting income, excluding life insurance premiums. The premiums are written for automobile insurance, fire insurance, etc. It reflects premiums earned proportionate to the amount of potential risks taken by a company.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

Reported Total Revenue

VRTR

COA Code	VRTR
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Eikon for Office Field	TR.ReportedTotalRevenue
Eikon for Office Label	Reported Total Revenue
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Total Revenue 売上高 [VRTR] represents revenue from the sale of goods and services, depending on a specific company's industry. This includes Industrial, Bank, Insurance and Utility companies.

Reported Total Revenue 売上高 [VRTR] reflects the company's as reported value within their financial report. This value may be compared to the calculated:

- Revenue [SREV] for industrial and utility companies
- Interest Income, Bank [SIIB] for banks
- Total Premiums Earned [SPRE] for insurance companies

The "as-reported" value may not be the same as the above values calculated by Refinitiv as the presentation of certain line items may be different.

For example, Refinitiv codes items like Other Operating Income as Other, Net [EONT] - part of Operating Expenses. However, some Japanese companies may report Other Operating Income - as part of Total Revenues.

Hence, Reported Total Revenue 売上高 [VRTR] differs from Revenue [SREV] by the total sum of the items not coded by Refinitiv as components of SREV, but reported by the company as part of its Total Revenue 売上高.

Revenue [SREV] represents the following:

For industrial companies:

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

For utility companies:

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

For banks, Interest Income, Bank [SIIB] represents the sum of:

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

For insurance companies, Total Premiums Earned [SPRE] represents the sum of:

- Net Premiums Earned [RPRE]
- Other Insurance Revenue [ROIR]
- Gross Premiums Written [RPRW]
- Reinsurance

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2015

Reported Operating Revenue

VORR

COA Code	VORR
Eikon for Office Field	TR.ReportedOperatingRevenue
Eikon for Office Label	Reported Operating Revenue
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Operating Revenue 営業収益 [VORR] represents the value generated by a company from its own operations. It excludes revenues from other activities, like investments.

Reported Operating Revenue 営業収益 [VORR] reflects the company's as reported value within their financial report. If the company does not report the Operating Revenue value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Total Cost of Revenue

VCOR

COA Code	VCOR
Eikon for Office Field	TR.ReportedTotalCostOfRevenue

Eikon for Office Label	Reported Total Cost of Revenue
Units	Millions
Polarity	Negative
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Total Cost of Revenue 売上原価 [VCOR] represents all costs that can be directly attributable to the revenues produced. This includes Industrial, Bank, Insurance and Utility companies.

Reported Total Cost of Revenue 売上原価 [VCOR] reflects the company's as reported value within their financial report. This value may be compared to the calculated:

- Cost of Revenue, Total [SCOR] for industrial and utility companies
- Total Interest Expense [STIE] for banks
- Losses, Benefits, and Adjustments, Total [SLBA] for insurance companies

However the "as reported" value may not be the same as the above values calculated by Refinitiv, as the presentation of certain line items may be different.

For example, Refinitiv codes the Value Diminution of Inventory as part of Cost of Revenue [ECOR] - which contributes to Cost of Revenue, Total [SCOR]. However, Japanese companies report it as part of the Special Gains/Losses.

Hence, Reported Total Cost of Revenue 売上原価 [VCOR] differs from Cost of Revenue, Total [SCOR] by the total sum of the items coded by Refinitiv as components of [SCOR], but not reported by the company as part of its Total Cost of Revenue.

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

For industrial companies

- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT]

For utility companies

- Purchased Power [EPPR]
- Fuel Purchased for Resale [EFPR]
- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT]

For banks, items that are aggregated for Total Interest Expense [STIE] are the following

- Interest on Deposit [EIOD]
- Interest on Other Borrowings [EIOB]
- Securities Sold Under Repurchase Agreements [EFFS]

For insurance companies, items that are aggregated Losses, Benefits, and Adjustments [SLBA] are the following:

- Losses, Benefits, and Adjustments [ELBA]
- Underwriting & Commissions [EUAC]
- Reinsurance - Expense [ERII]

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised January 2013

Reported Total Sales, General & Admin

VSGA

COA Code	VSGA
Eikon for Office Field	TR.ReportedTotalSga
Eikon for Office Label	Reported Total Sales, General & Administrative Expense
Units	Millions
Polarity	Negative
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Total Sales, General & Administrative Expense 販売管理費 [VSGA] represents all of the costs of operating a business other than the costs of readying a product for sale. It reflects the company's as reported value within their financial report.

Reported Total Sales, General & Admin. 販売管理費 [VSGA] may be compared to the calculated:

- Selling/General/Administrative Expenses, Total [SSGA] for industrial, utility and insurance companies
- Non-Interest Expense, Bank [SNIE/NTNE] for banks

However the "as reported" value may not be the same as the above values calculated by Refinitiv, as the presentation of certain line items may be different.

For example, Refinitiv codes items like Wages as Labor & Related Expenses [ELAR], which contributes to Selling/General/Administrative Expenses, Total [SSGA]. However, some Japanese companies may report Wages on a separate line from General and Administrative Expenses 販売管理費.

Hence, Reported Sales, General & Admin.

販売管理費 [VSGA] differs from Selling/General/Administrative Expenses, Total [SSGA] by the total sum of the items coded by Refinitiv as components of SSGA, but not reported by the company as part of its Total Sales, General & Admin Expenses.

Selling/General/Administrative Expenses, Total [SSGA] represents the sum of:

- Selling/General/Administrative Expense [ESGA]
- Labor & Related Expense [ELAR]
- Advertising Expense [EADV]

Non-Interest Expense, Bank [SNIE/NTNE] represents the sum of

- Labor & Related Expenses [NLAR]

- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]
- Foreign Currency Losses [NFCL]
- Unrealized Losses [NUNL]
- Minimum Pension Liability Loss [NPLL]
- Litigation Expense [NLIT]
- Restructuring Charge [NRES]
- Other Unusual Expense [NUIE]
- Other Expense [NOEX]

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised February 2008

Reported Gross Profit

VGRP

COA Code	VGRP
Eikon for Office Field	TR.RepGrossProfit
Eikon for Office Label	Reported Gross Profit
Units	Millions
Polarity	Positive
Annual History	Since 2006
Quarterly History	Since 2006
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Reported Gross Profit 売上総利益 [VGRP] represents a measure of a company's operating performance. Gross Profit reflects the profits earned directly from a company's revenues and direct costs.

Reported Gross Profit 売上総利益 [VGRP] represents the company's as reported value within their financial report. This value may not be the same as the Gross Profit calculated by Refinitiv (SGRP) as the presentation of Revenue and Cost of Goods Sold may be different.

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Operating Profit

VOPP

COA Code	VOPP
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Eikon for Office Field	TR.RepOpProfit
Eikon for Office Label	Reported Operating Profit
Units	Millions
Polarity	Positive
Annual History	Since 2006
Quarterly History	Since 2006
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Items

Reported Operating Profit 営業利益 [VOPP] represents revenue less costs of goods sold and related operating expenses applying to the normal business activities of the entity.

Reported Operating Profit 営業利益 [VOPP] represents the company's as reported value within its financial report. This value may not be the same as the Refinitiv calculated Operating Income (SOPI).

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Operating Profit Margin

VOPR

COA Code	VOPR
Eikon for Office Field	TR.ReportedOperatingProfitMargin
Eikon for Office Label	Reported Operating Profit Margin, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Operating Profit Margin 売上高営業利益率 [VOPR] represents the company's as reported value for Operating Profit Margin within their financial report. It is a measurement of management's efficiency and is obtained using Operating Income divided by Total Revenue.

If the company does not report the Operating Profit Margin value in its financial report, this field is populated as N/A. This value may not be the same as the Operating Margin [SOPP] calculated by Refinitiv.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Ordinary Profit

VRP

COA Code	VRP
Eikon for Office Field	TR.RepOrdProfit
Eikon for Office Label	Reported Ordinary Profit

Units	Millions
Polarity	Positive
Annual History	Since 2006
Quarterly History	Since 2006
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Items

Reported Ordinary Profit 経常利益 [VRRP] represents earnings attributable to the nominal and recurring business operations of the entity. This value reflects the profits earned after taking into consideration the income and expenses from operating and non-operating section attributable to the recurring business operations.

Reported Ordinary Profit 経常利益 [VRRP] represents the company's as reported value within its financial report and is not calculated by Refinitiv.

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Net Income After Tax

VRNI

COA Code	VRNI
Eikon for Office Field	TR.ReportedNetIncomeAfterTax
Eikon for Office Label	Reported Net Income After Tax
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Net Income After Tax 当期純利益 [VRNI] represents the company's as reported net income after tax within their financial report.

If the company does not report the Net Income after Tax value in its financial report, this field is populated as N/A. This value may not be the same as the Income After Tax [TIAT] calculated by Refinitiv.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Basic EPS

VRBE

COA Code	VRBE
Eikon for Office Field	TR.ReportedBasicEps
Eikon for Office Label	Reported Basic EPS
Units	Actual

Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-Share Item

Reported Basic EPS 1 株当たり純利益 [VRBE] represents the company's as reported value for basic EPS within their financial report.

This value may not be the same as the Basic EPS calculated by Refinitiv due to:

- Rounding differences
- Difference in Basic Weighted Average Shares used. For example: Refinitiv uses pro-forma shares to calculate Basic EPS for IPO companies, while the company's Reported Basic EPS 1 株当たり純利益 [VRBE] is as per the basic weighted number of shares owned by the company during that period.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Diluted EPS

VRDE

COA Code	VRDE
Eikon for Office Field	TR.ReportedDilutedEps
Eikon for Office Label	Reported Diluted EPS
Units	Actual
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-Share Item

Reported Diluted EPS 潜在株式調整後 1 株当たり純利益 [VRDE] represents the company's as reported value for diluted EPS within their financial report.

This value may not be the same as the Diluted EPS calculated by Refinitiv due to:

- Rounding differences
- Difference in Diluted Weighted Average Shares used. For example: Refinitiv uses pro-forma shares to calculate Diluted EPS for IPO companies, while the company's Reported Diluted EPS 潜在株式調整後 1 株当たり純利益 [VRDE] is as per the diluted weighted number of shares owned by the company during that period.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Net Business Profits

VNBP

COA Code	VNBP
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Eikon for Office Field	TR.ReportedNetBusinessProfits
Eikon for Office Label	Reported Net Business Profits
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Bank
Data Type	Income Statement

Reported Net Business Profits 業務純益 [VNBP] represents the net business profits, after credit related costs for trust accounts and provision for general allowance for credit losses. This is most commonly reported by banks.

The item reflects the company's as reported value within their financial report.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

Islamic Income

ISIN

COA Code	ISIN
Eikon for Office Field	TR.IslamicIncome
Eikon for Office Label	Islamic Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Utility
Data Type	Supplemental

Islamic Income [ISIN] represents income from Islamic assets. It is applicable only when the income statement does not segregate income and expenses between operating and non-operating (Single Step Income Statement), and where interest and dividend income from investments are coded Interest Income, Non-Bank [RINT].

Definition June 2011

Distribution to Depositors

ISDP

COA Code	ISDP
Eikon for Office Field	TR.DistributiontoDepositors
Eikon for Office Label	Distribution to Depositors
Units	Following Period Header Unit
Polarity	Negative

Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank
Data Type	Supplemental

Distribution to Depositors [ISDP] represents depositors' share of profits paid on unrestricted investment accounts and profits paid on other deposit accounts. In accordance with Shariah law, the profits are collectable after termination of a contract.

Distribution to Depositors [ISDP] includes:

- Depositors' Share of Profits
- Share of holders of unrestricted investment accounts in the profits of bank
- Profit paid on unrestricted investment accounts
- Returns on unrestricted investment accounts

Distribution to Depositors [ISDP] is supplemental to Interest on Deposit [EIOD].

Definition June 2011

Zakat

ISZK

COA Code	ISZK
Eikon for Office Field	TR.Zakat
Eikon for Office Label	Zakat
Units	Following Period Header Unit
Polarity	Negative
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Zakat [ISZK] represents an Islamic wealth tax which is treated as any other tax on income, irrespective of where it is reported in the Income Statement.

Definition June 2011

COVID-19 Non-Recurring Inc/Exp - Other

VCOI

COA Code	VCOI
Eikon for Office Field	TR.COVID19NonRecurringIncExpOther
Eikon for Office Label	COVID-19 Non-Recurring Inc/Exp - Other
Units	Following Period Header Unit
Polarity	Negative
Annual History	

Quarterly History

COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

COVID-19 Non-Recurring Inc/Exp - Other [VCOI] represents non-recurring credit/charges incurred due to COVID-19. Non-recurring items apart from restructuring, onetime provisions, impairment & grants which are specific to COVID-19 impact is collected. Non-recurring income/expense may include a combination of events which cannot be separated or if the company is silent about the specific COVID-19 business impact. The code is applicable to all industries.

Definition added April 2020

COVID-19 One-time Provisions**VCOP**

COA Code	VCOP
Eikon for Office Field	TR.COVID19OnetimeProvisions
Eikon for Office Label	COVID-19 One-time Provisions
Units	Following Period Header Unit
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

COVID-19 One-time Provisions [VCOP] represents one-time provisions made by the company due to COVID-19 impact. Inventory provisions are commonly created to manage the increase in raw material prices due to COVID-19 impact. Applicable to all industries.

COVID-19 One-time Provisions [VCOP] includes:

- Inventory provisions due to COVID-19
- Loan Provisions due to COVID-19

Definition added April 2020

COVID-19 Restructuring Chrgs/Provisions**VCRO**

COA Code	VCRO
Eikon for Office Field	TR.COVID19RestructuringChrgsProvisions
Eikon for Office Label	COVID-19 Restructuring Chrgs/Provisions
Units	Following Period Header Unit
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

COVID-19 Restructuring Chrgs/Provisions [VCRO] represents expenses or provisions associated with the reorganization of certain functions, regrouping of divisions or closing of a facility/branch specifically due to COVID-19 impact. These may include the consolidation of divisions, relocation of facilities and/or employees, and employee termination costs associated measures taken due to COVID19 crisis. Applicable to all industries.

Definition added April 2020

COVID-19 Impairment of Long-Term Assets

VCIP

COA Code	VCIP
Eikon for Office Field	TR.COVID19ImpairmentofLongTermAssets
Eikon for Office Label	COVID-19 Impairment of Long-Term Assets
Units	Following Period Header Unit
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

COVID-19 Impairment of Long-Term Assets [VCIP] represents a non-recurring item related to the unexpected and unplanned value write-down of long-term assets due to the impact of COVID-19. Impairment of long-term assets such as tangible, intangible and long-term investment specifically written off due to COVID-19 impact are collected. Applicable to all industries.

Definition added April 2020

COVID-19 One-time Government Grants

VCGR

COA Code	VCGR
Eikon for Office Field	TR.COVID19OnetimeGovernmentGrants
Eikon for Office Label	COVID-19 One-time Government Grants
Units	Following Period Header Unit
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

COVID-19 One-time Government Grants [VCGR] represents one-time grants or incentives provided by the Government because of COVID-19 crisis. Applicable to all industries.

COVID-19 One-time Government Grants [VCGR] includes:

COVID-19 Income Taxes - Non-Recurring Credit/Charge [VCXC] includes:

- Government financial assistance for businesses in the form of grants/subsidy/incentives provided due to COVID-19 impact as part of Business Resiliency Fund

- Business emergency fund, Economy injury or Disaster Assistance Contributions apart from Government like customers, partners or other organizations to the COVID-19 crisis

Definition added April 2020

COVID-19 Inc Taxes - Non-Recurring

VCXC

COA Code	VCXC
Eikon for Office Field	TR.COVID19IncTaxesNonRecurring
Eikon for Office Label	COVID-19 Inc Taxes - Non-Recurring
Units	Following Period Header Unit
Polarity	Negative
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

COVID-19 Inc Taxes - Non-Recurring [VCXC] represents one-time or non-recurring gain/loss resulting from COVID-19 impact reported under income taxes. Applicable to all industries.

COVID-19 Income Taxes - Non-Recurring Credit/Charge [VCXC] includes:

- One-time tax credits on COVID-19 crisis
- Tax reduction impact due to COVID-19 outbreak
- Tax refund to handle crisis due to COVID-19
- Reclaim tax payments due to COVID-19 crisis

Definition added April 2020

Islamic Section, Supplemental

ISIT

COA Code	ISIT
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Islamic Section, Supplemental [ISIT] represents the sum total of the following items collected by Refinitiv:

- Islamic Income [ISIN]
- Distribution to Depositors [ISDP]

- Zakat [ISZK]

Definition August 2011

Murabaha Income

IMBR

COA Code	IMBR
Eikon for Office Field	TR.MurabahaIncome
Eikon for Office Label	Murabaha Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Murabaha Income [IMBR], literally 'sale on mutually agreed profit', represents income from cost-plus financing, which refers to a contract sale between the financial institution and its client for the sale of goods at a price that includes a pre-agreed profit margin. As a financing technique, it involves the financier or bank purchasing goods required by the client. The goods are then sold to the client with a mark-up. Repayment, usually in installments, is specified in the contract.

Murabaha Income [IMBR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

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

Definition June 2011

Musharaka Income

IMSR

COA Code	IMSR
Eikon for Office Field	TR.MusharakaIncome
Eikon for Office Label	Musharaka Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007

Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Musharaka Income [IMSR] represents income from investment partnership with profit-loss-sharing implications. In this arrangement all contributing partners share profits on a pre-agreed ratio whilst losses are shared according to each partner's capital contribution.

Musharaka Income [IMSR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

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

Definition June 2011

Istisna Income

IISR

COA Code	IISR
Eikon for Office Field	TR.IstisnaIncome
Eikon for Office Label	Istisna Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Istisna Income [IISR] represents income derived from a forward sale, whereby seller and buyer enter into a contract of sale of specified goods that can be sold before the manufactured product comes into existence.

Under an Istisna contract with a customer, the Bank first takes on the role of the seller with the obligation to manufacture goods required by the customer at a certain price. The bank then takes on the role of buyer and enters into a separate Istisna contract with a supplier to have the goods manufactured at a lower price; the difference being the bank's profit. In this way the bank acts as a financial intermediary without being required to actually manufacture the goods required by the customer.

Istisna Income [IISR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]

- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]

For insurance companies:

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

Definition June 2011

Mudaraba Income

IMDR

COA Code	IMDR
Eikon for Office Field	TR.MudarabaIncome
Eikon for Office Label	Mudaraba Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Mudaraba Income [IMDR] represents income from investment partnership contract with profit-loss-sharing implications, under the mudaraba arrangement of Islamic Financing.

Mudaraba denotes an investment contract in which one party, the investor (Rab al Mal), provides the capital to the other party, entrepreneur or customer (Mudarib), to undertake a business activity; with the customer providing the expertise and management. In this arrangement, any profit made is shared between investor and borrower on a pre-agreed ratio; any loss is borne solely by the investor. For the customer the loss is the share of the expected income for the efforts expended.

Mudaraba Income [IMDR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

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

Definition June 2011

Ijara Income**IIJR**

COA Code	IIJR
Eikon for Office Field	TR.IjaraIncome
Eikon for Office Label	Ijara Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Ijara Income [IIJR] represents income derived from lease financing, a form of leasing contract, whereby the lessor (financial institution) leases out an asset to the client at an agreed rental fee for a pre-determined period pursuant to the contract.

Ijara Income [IIJR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]

For insurance companies:

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

Definition June 2011

Wakala Income**IWKR**

COA Code	IWKR
Eikon for Office Field	TR.WakalaIncome
Eikon for Office Label	Wakala Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Wakala Income [IWKR] represents income from a contract of agency, whereby one party appoints another party to perform a certain task on its behalf, usually for payment of a fee or commission. A bank may charge fees for providing certain services to its customers; the bank can also pay a fee to a third party to

perform an activity on behalf of the bank, such as an agent to take delivery of goods or investing the bank's funds.

Wakala Income [IWKR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

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

Definition June 2011

Sukuk Income

ISKR

COA Code	ISKR
Eikon for Office Field	TR.SukukIncome
Eikon for Office Label	Sukuk Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Sukuk Income [ISKR] represents income from financial certificates or asset-backed bonds, which are structured in accordance with Shariah (Islamic Law) and may be traded in the market. Payment to Sukuk-holders should be the share of profits (after costs) of the asset or enterprise.

Sukuk Income [ISKR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]

- Realized & Unrealized Gains (Losses) [RRGL]

Definition June 2011

Other Islamic Income

IOIR

COA Code	IOIR
Eikon for Office Field	TR.OtherIslamicIncome
Eikon for Office Label	Other Islamic Income
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Other Islamic Income [IOIR] represents income derived from Islamic investments that are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Income [IOIR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

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

Definition June 2011

Total Islamic Revenues, Supplemental

ISRV

COA Code	ISRV
Eikon for Office Field	TR.IslamicRevenuesSuppl
Eikon for Office Label	Total Islamic Revenues, Supplemental
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007

COA Type Bank, Insurance

Data Type Supplemental

Total Islamic Revenue, Supplemental [ISRV] represents the total amount of income from Islamic Revenue.

Total Islamic Revenue, Supplemental [ISRV] is calculated as the sum of:

- Ijara Income [IIJR]
- Istisna Income [IISR]
- Murabaha Income [IMBR]
- Mudaraba Income [IMDR]
- Musharaka Income [IMSR]
- Sukuk Income [ISKR]
- Wakala Income [IWKR]
- Other Islamic Income [IOIR]

Total Islamic Revenue, Supplemental [ISRV] constituents are supplemental to the following

revenue codes:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

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

Definition June 2011

Gross Margin

SGPP

COA Code SGPP

Eikon for Office Field TR.GrossMargin

Eikon for Office Label Gross Margin, Percent

Units Percentage (%)

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial

Data Type Ratio

Gross Margin [SGPP] represents Gross Profit [SGRP] divided by Revenue [SREV]. Gross Margin [SGPP] is not available if either Gross Profit [SGRP] or Revenue [SREV] is missing or if Revenue [SREV] is negative.

Definition revised July 2005

Operating Margin SOPP

COA Code	SOPP
Eikon for Office Field	TR.OperatingMarginPercent
Eikon for Office Label	Operating Margin, Percent
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Ratio

Operating Margin [SOPP] represents Operating Income [SOPI] divided by Total Revenue [RTLR].

Operating Margin [SOPP] is not available if either Operating Income [SOPI] or Total Revenue [RTLR] is missing or if Total Revenue [RTLR] is negative.

Definition revised July 2005

Pretax Margin SPTM

COA Code	SPTM
Eikon for Office Field	TR.PretaxMarginPercent
Eikon for Office Label	Pretax Margin, Percent
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Pretax Margin [SPTM] represents Income Before Tax [EIBT] divided by Total Revenue [RTLR]. Pretax Margin [SPTM] is not available if either Income Before Tax [EIBT] or Total Revenue [RTLR] is missing or if Total Revenue [RTLR] is negative.

Definition revised July 2005

Effective Tax Rate SETR

COA Code	SETR
Eikon for Office Field	TR.EffectiveTaxRate

Eikon for Office Label	Effective Tax Rate, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Effective Tax Rate [SETR] represents Provision for Income Taxes [TTAX] divided by Income Before Tax [EIBT].

Effective Tax Rate [SETR] is not available if either Provision for Income Taxes [TTAX] or Income Before Tax [EIBT] is missing or if Income Before Tax [EIBT] is negative.

Definition revised July 2005

Net Profit Margin

SNPM

COA Code	SNPM
Eikon for Office Field	TR.NetProfitMargin
Eikon for Office Label	Net Profit Margin, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Net Profit Margin [SNPM] represents Income Available to Common Excluding Extraordinary Items [CIAC] divided by Total Revenue [RTLR]. Net Profit Margin [SNPM] is not available if either Income Available to Common Excluding Extraordinary Items [CIAC] or Total Revenue [RTLR] is missing or if Total Revenue [RTLR] is negative.

Definition revised July 2005

Normalized Earnings before Interest & Taxes

SBIT

COA Code	SBIT
Eikon for Office Field	TR.NormalizedEbit
Eikon for Office Label	Normalized EBIT
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility

Data Type Income

Normalized Earnings before Interest and Taxes [SBIT] represents the sum of:

- Operating Income [SOPI], calculated as:
 - Total Revenue [RTL]
 - less Total Operating Expense [ETO]
- Interest Expense (Income), Net - Operating, Total [SINN], further broken down into:
 - Interest Expense, Net – Operating [SIEO], comprised of:
 - Interest Expense – Operating [EIEX]
 - Interest Capitalized – Operating [ECAP]
 - Interest/Investment Income – Operating [SIIO], comprised of:
 - Interest Income – Operating [EIIN]
 - Investment Income – Operating [EINV]
 - Interest Expense (Income) – Net Operating [EINN]
- Unusual Expense (Income) [SUIE], further delineated into:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Loss (Gain) on Sale of Assets - Operating [EGLA]
 - Other Unusual Income/Expense [EUIE]
- Non-Recurring Items, Total [SUIT], further delineated into:
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]
 - Restructuring Charge, Supplemental [VRES]
 - Other Unusual Expense (Income), Supplemental [VUIE]

Definition revised August 2015

Normalized Earnings before Interest, Taxes, Depreciation and Amortization

SBDA

COA Code SBDA

Eikon for Office Field TR.NormalizedEbitda

Eikon for Office Label Normalized EBITDA

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility

Data Type Income

Normalized Earnings before Interest, Taxes, Depreciation and Amortization [SBDA] represents the sum of:

- Normalized Earnings before Interest and Taxes [SBIT], further delineated into the sum of:
 - Operating Income [SOPI], calculated as:
 - Total Revenue [RTLR]
 - less Total Operating Expense [ETOE]
 - Interest Expense (Income), Net - Operating, Total [SINN], further broken down into:
 - Interest Expense, Net – Operating [SIEO], comprised of:
 - Interest Expense – Operating [EIEX]
 - Interest Capitalized – Operating [ECAP]
 - Interest/Investment Income – Operating [SIIO], comprised of:
 - Interest Income – Operating [EIIN]
 - Investment Income – Operating [EINV]
 - Interest Expense (Income) – Net Operating [EINN]
 - Unusual Expense (Income) [SUIE], comprised of:
 - Purchased R&D Written-Off [ERDW]
 - Restructuring Charge [ERES]
 - Litigation [ELIT]
 - Impairment-Assets Held for Use [EIAU]
 - Impairment-Assets Held for Sale [EIAS]
 - Loss (Gain) on Sale of Assets - Operating [EGLA]
 - Other Unusual Income/Expense [EUIE]
 - Non-Recurring Items, Total [SUIT], comprised of:
 - (Gain) Loss on Sale of Assets, Supplemental [VGLA]
 - Impairment-Assets Held for Sale, Supplemental [VIAS]
 - Impairment-Assets Held for Use, Supplemental [VIAU]
 - Litigation Charge, Supplemental [VLIT]
 - Purchased R&D Written-Off, Supplemental [VRDW]

- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]
- Depreciation, Supplemental [VDEP]
- Amortization of Acquisition Costs, Supplemental [VAMA]
- Amortization of Intangibles, Supplemental [VAMI]

Definition revised August 2015

Bank Total Revenue

SBTR

COA Code	SBTR
Eikon for Office Field	TR.BankTotalRevenue
Eikon for Office Label	Bank Total Revenue
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Bank Total Revenue [SBTR] represents the sum of:

- Net Interest Income, Bank [ENII]
- Non-Interest Income, Bank [SNII/NTNI]

Net Interest Income [ENII] represents Interest Income, Bank [SIIB], reduced by Total Interest Expense [STIE] for banks.

Definition revised June 2012

Current Tax – Domestic

VCTD

COA Code	VCTD
Eikon for Office Field	TR.TaxCurDom
Eikon for Office Label	Current Tax - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Domestic (VCTD) reflects the portion of a company's current income tax provision attributable to its domestic tax jurisdiction. This value is obtained from the notes of the financial

statements. If disclosed separately, current tax provisions attributable to local tax jurisdictions is reported in Current Tax – Local (VCTL).

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Current Tax – Foreign	VCTF
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COA Code	VCTF
Eikon for Office Field	TR.TaxCurFor
Eikon for Office Label	Current Tax - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Foreign (VCTF) reflects the portion of a company's current income tax provision attributable to non-domestic tax jurisdictions. This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Current Tax – Local	VCTL
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COA Code	VCTL
Eikon for Office Field	TR.TaxCurLoc
Eikon for Office Label	Current Tax - Local
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Local (VCTL) reflects the portion of a company's current income tax provision attributable to local tax jurisdictions. Current Tax – Local (VCTL) does not include current provisions for federal or national income taxes. This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [VTCX] and as Extraordinary Item [XTRA].

Definition revised April 2018

Current Tax – Other

VCTO

COA Code	VCTO
Eikon for Office Field	TR.TaxCurOth
Eikon for Office Label	Current Tax - Other
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Other (VCTO) reflects the portion of a company's current income tax provision not classified as Current Tax – Domestic (VCTD), Current Tax – Foreign (VCTF) or Current Tax – Local (VCTL). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [VTCX] and as Extraordinary Item [XTRA].

Definition revised April 2018

Current Tax – Total

VCTR

COA Code	VCTR
Eikon for Office Field	TR.TaxCurNBR
Eikon for Office Label	Current Tax - Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its total current taxes without any delineation between tax jurisdictions, this amount is classified as Current Tax – Total (VCTR). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [VTCX] and as Extraordinary Item [XTRA].

Definition revised April 2018

Current Tax – Total**VCTC**

COA Code	VCTC
Eikon for Office Field	TR.TaxCurTot
Eikon for Office Label	Current Tax - Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Total (VCTC) reflects the sum of Current Tax – Domestic (VCTD), Current Tax – Foreign (VCTF), Current Tax – Local (VCTL), Current Tax – Other (VCTO) and Current Tax – Total (VCTR).

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Deferred Tax – Domestic**VDTD**

COA Code	VDTD
Eikon for Office Field	TR.TaxDefDom
Eikon for Office Label	Deferred Tax - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Domestic (VDTD) reflects the portion of a company's deferred income tax provision attributable to its domestic tax jurisdiction. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. If disclosed separately, deferred tax provisions attributable to local tax jurisdictions is reported in Deferred Tax – Local (VDTL). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Deferred Tax – Foreign**VDTF**

COA Code	VDTF
Eikon for Office Field	TR.TaxDefFor
Eikon for Office Label	Deferred Tax - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Foreign (VDTF) reflects the portion of a company's deferred income tax provision attributable to non-domestic tax jurisdictions. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Deferred Tax – Local**VDTL**

COA Code	VDTL
Eikon for Office Field	TR.TaxDefLoc
Eikon for Office Label	Deferred Tax - Local
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Local (VDTL) reflects the portion of a company's deferred income tax provision attributable to local tax jurisdictions. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. Deferred Tax – Local (VDTL) does not include deferred provisions for federal or national income taxes. This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Deferred Tax – Other**VDTO**

COA Code	VDTO
Eikon for Office Field	TR.TaxDefOth
Eikon for Office Label	Deferred Tax - Other
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Other (VDTO) reflects the portion of a company's deferred income tax provision not classified as Deferred Tax – Domestic (VDTD), Deferred Tax – Foreign (VDTF) or Deferred Tax – Local (VDTL). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Deferred Tax – Total**VDTR**

COA Code	VDTR
Eikon for Office Field	TR.TaxDefNBR
Eikon for Office Label	Deferred Tax - Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its total deferred taxes without any delineation between tax jurisdictions, this amount is classified as Deferred Tax – Total (VDTR). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Deferred Tax – Total**VDTC**

COA Code	VDTC
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Eikon for Office Field	TR.TaxDefTot
Eikon for Office Label	Deferred Tax - Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Total (VDTCT) reflects the sum of Deferred Tax – Domestic (VDTD), Deferred Tax – Foreign (VDTF), Deferred Tax – Local (VDTL), Deferred Tax – Other (VDTO) and Deferred Tax – Total (VDTR).

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Domestic Tax – Other

VOTD

COA Code	VOTD
Eikon for Office Field	TR.TaxOthDom
Eikon for Office Label	Domestic Tax - Other
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its domestic tax jurisdiction but not classified as either current or deferred, is reported as Domestic Tax – Other (VOTD). If disclosed separately, tax provisions attributable to local tax jurisdictions, but not classified as either current or deferred, is reported as Local Tax – Other (VOTL). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Foreign Tax – Other

VOTF

COA Code	VOTF
Eikon for Office Field	TR.TaxOthFor
Eikon for Office Label	Foreign Tax - Other

Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its foreign tax jurisdictions, but not allocated to either current or deferred, is classified as Foreign Tax – Other (VOTF). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Local Tax – Other

VOTL

COA Code	VOTL
Eikon for Office Field	TR.TaxOthLoc
Eikon for Office Label	Local Tax - Other
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its local tax jurisdictions, but not classified as either current or deferred, is reported as Local Tax – Other (VOTL). Provisions attributable to national or federal income tax are not included in this value. This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Other Tax

VOTO

COA Code	VOTO
Eikon for Office Field	TR.TaxOthOth
Eikon for Office Label	Other Tax
Units	Millions
Polarity	Negative

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its income tax provision segmented between current and deferred taxes, any non-current or non-deferred items not classified as Domestic Tax – Other (VOTD), Foreign Tax – Other (VOTF) and Local Tax – Other (VOTL) is reported as Other Tax (VOTO). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Income Tax – Total

VITT

COA Code	VITT
Eikon for Office Field	TR.TaxOthIncTot
Eikon for Office Label	Income Tax - Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Income Tax – Total (VITT) reflects the sum of Domestic Tax - Other (VOTD), Foreign Tax – Other (VOTF), Local Tax – Other (VOTL) and Other Tax (VOTO).

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Domestic Tax

VTDT

COA Code	VTDT
Eikon for Office Field	TR.TaxRegDom
Eikon for Office Label	Domestic Tax
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank

Data Type Supplemental Item

When a company reports its tax provisions segmented by geographic location of tax jurisdiction, any tax provision attributable to its domestic tax jurisdiction is classified as Domestic Tax (VTDT). If disclosed separately, tax provisions attributable to local tax jurisdictions is classified as Local Tax (VTLT). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Foreign Tax

VTFT

COA Code	RNTS
Eikon for Office Field	TR.TaxRegFor
Eikon for Office Label	Foreign Tax
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision attributable to non-domestic tax jurisdictions is classified as Foreign Tax (VTFT). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Local Tax

VTLT

COA Code	VTLT
Eikon for Office Field	TR.TaxRegLoc
Eikon for Office Label	Local Tax
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision attributable to its local tax jurisdictions is classified as Local Tax (VTLT). Provisions attributable to national or federal income tax are not included in this value. This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Other Tax **VTOT**

COA Code	VTOT
Eikon for Office Field	TR.TaxRegOth
Eikon for Office Label	Other Tax
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision not classified as Domestic Tax (VTDT), Foreign Tax (VTFT) or Local Tax (VTLT), is recorded as Other Tax (VTOT). This value is obtained from the notes of the financial statements.

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Income Tax by Region – Total **VTIT**

COA Code	VTIT
Eikon for Office Field	TR.IncomeTaxByRegionTotal
Eikon for Office Label	Income Tax by Region - Total
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Income Tax by Region – Total [VTIT] reflects the sum of Domestic Tax (VTDT), Foreign Tax (VTFT), Local Tax (VTLT) and Other Tax (VTOT).

The item excludes the non-recurring income taxes or tax re-measurements that result from a significant tax reform, such as the U.S. Tax Cuts and Jobs Act, which are classified as Income Tax - Non-Recurring Change, Supplemental [[VTXC](#)] and as Extraordinary Item [[XTRA](#)].

Definition revised April 2018

Income Statement – Pension Plans

Interest Cost – Domestic

VICD

COA Code	VICD
Eikon for Office Field	TR.InterestCostDomestic
Eikon for Office Label	Interest Cost - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Interest Cost – Domestic [VICD] represents the increase in projected benefit obligation due to the passage of time for plans based in the company's home country.

Definition revised July 2006

Net Interest Cost – Domestic

VDNI

COA Code	VDNI
Eikon for Office Field	TR.NetInterestCostDomestic
Eikon for Office Label	Net Interest Cost - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Net Interest Cost – Domestic [VDNI] represents the increase in projected benefit obligation due to the passage of time for plans based in the company's home country. It is applicable for companies reporting Net Interest Cost - Domestic, rather than Interest Cost - Domestic, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost – Domestic

VSCD

COA Code	VSCD
Eikon for Office Field	TR.ServiceCostDomestic
Eikon for Office Label	Service Cost - Domestic

Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Service Cost – Domestic [VSCD] represents the present value of pension benefits attributed to current reporting period for plans based in the company's home country.

Definition revised July 2006

Prior Service Cost – Domestic

VTPS

COA Code	VTPS
Eikon for Office Field	TR.PriorServiceCostDomestic
Eikon for Office Label	Prior Service Cost - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Prior Service Cost – Domestic [VTPS] represents the cost of retroactive benefits granted in a plan amendment for plans based in the company's home country.

Definition revised July 2006

Expected Return on Assets – Domestic

VXPD

COA Code	VXPD
Eikon for Office Field	TR.ExpectedReturnOnAssetsDomestic
Eikon for Office Label	Expected Return on Assets - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Expected Return on Plan Assets - Domestic [VXPD] represents the reporting company's expected long term return on its pension plan assets.

This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains and Losses – Domestic**VXAG**

COA Code	VXAG
Eikon for Office Field	TR.DomActGainLoss
Eikon for Office Label	Actuarial Gains and Losses - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Loss

Actuarial Gains and Losses – Domestic [VXZG] represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments and Settlements - Domestic**VXCT**

COA Code	VXCT
Eikon for Office Field	TR.CurtailmentsAndSettlementsDomestic
Eikon for Office Label	Curtailments & Settlements - Domestic
Units	Millions
Polarity	Negative
Annual History	Since
Quarterly History	Since
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Curtailments and Settlements – Domestic [VXCT] reflects the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some of all of their future services.

Curtailments include:

- the termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- the termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Domestic**VXTR**

COA Code	VXTR
Eikon for Office Field	TR.TransitionCostsDomestic
Eikon for Office Label	Transition Costs - Domestic
Units	Millions
Polarity	Negative
Annual History	Since
Quarterly History	Since
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Transition Costs – Domestic [VXTR] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Pension, Net - Domestic**VXPO**

COA Code	VXPO
Eikon for Office Field	TR.OtherPensionNetDom
Eikon for Office Label	Other Pension, Net - Domestic
Units	Millions
Polarity	Negative
Annual History	Since
Quarterly History	Since
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Loss

VXPO Other Pension, Net – Domestic represents other components of net periodic pension cost not classified as Service Cost, Interest Cost, Expected Return on Plan Assets, Actuarial Gains/Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments or Transition Costs.

These remaining line items are often combined with other items and presentation is inconsistent between companies.

Definition revised July 2006

Domestic Pension Plan Expense**VDPP**

COA Code	VDPP
Eikon for Office Field	TR.DomesticPensionPlanExpense
Eikon for Office Label	Domestic Pension Plan Expense
Units	Millions

Polarity	Negative
Annual History	Since
Quarterly History	Since
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Domestic Pension Plan Expense [VDPP] represents total net expenses associated with the company's domestic defined benefit pension plan.

Domestic Pension Plan Expense [VDPP] represents the following:

- Interest Cost [VICD]
- Service Cost [VSCD]
- Prior Service Cost [VTPS]
- Expected Return on Assets [VXPD]
- Actuarial Gains and Losses [VXAG]
- Curtailment & Settlements [VXCT]
- Transition Costs [VXTR]
- Other Pension, Net [VXPO]

Definition revised September 2015

Interest Cost - Foreign

VFIC

COA Code	VFIC
Eikon for Office Field	TR.InterestCostForeign
Eikon for Office Label	Interest Cost - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Interest Cost – Foreign [VFIC] represents the increase in projected benefit obligation due to the passage of time for plans based in countries other than the company's home country.

Definition revised July 2006

Net Interest Cost - Foreign

VFNI

COA Code	VFNI
Eikon for Office Field	TR.NetInterestCostForeignPensionPlan
Eikon for Office Label	Net Interest Cost - Foreign Pension Plan

Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Net Interest Cost – Foreign [VFNI] represents the increase in projected benefit obligation due to the passage of time for plans based in countries other than the company's home country. It is applicable for companies reporting Net Interest Cost - Foreign, rather than Interest Cost - Foreign, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost - Foreign

VFSC

COA Code	VFSC
Eikon for Office Field	TR.ServiceCostForeign
Eikon for Office Label	Service Cost - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Service Cost – Foreign [VFSC] represents the present value of pension benefits attributed to current reporting period for plans based in countries other than the company's home country.

Definition revised July 2006

Prior Service Cost - Foreign

VFTP

COA Code	VFTP
Eikon for Office Field	TR.PriorServiceCostForeign
Eikon for Office Label	Prior Service Cost - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Prior Service Cost – Foreign [VFTP] represents the cost of retroactive benefits granted in a plan amendment for plans based in countries other than the company's home country.

Definition revised July 2006

Expected Return on Plan Assets - Foreign**VFXR**

COA Code	VFXR
Eikon for Office Field	TR.ExpectedReturnOnAssetsForeign
Eikon for Office Label	Expected Return on Assets - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Expected Return on Plan Assets –Foreign [VFXR] represents the reporting company's expected long term return on its pension plan assets for plans based in countries other than the company's home country. This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains and Losses - Foreign**VFYA**

COA Code	VFYA
Eikon for Office Field	TR.ForActGainLoss
Eikon for Office Label	Actuarial Gains and Losses - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Loss

VFYA Actuarial Gains and Losses – Foreign represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments and Settlements - Foreign**VFYC**

COA Code	VFYC
Eikon for Office Field	TR.CurtailmentsAndSettlementsForeign
Eikon for Office Label	Curtailments & Settlements - Foreign
Units	Millions

Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Curtailments and Settlements - Foreign [VFYC] represents the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some or all of their future services.

Curtailments include:

- termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Foreign

VPTC

COA Code	VPTC
Eikon for Office Field	TR.TransitionCostsForeign
Eikon for Office Label	Transition Costs - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Transition Costs – Foreign [VPTC] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Pension, Net - Foreign

VPCF

COA Code	VPCF
Eikon for Office Field	TR.OtherPensionNetForeign
Eikon for Office Label	Other Pension, Net - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	

COA Type Industrial, Bank, Insurance, Utility

Data Type Income/Loss

Other Pension, Net – Foreign [VPCF] represents the other components of net periodic pension costs not classified as Service Costs, Interest Costs, Expected Return on Plan Assets, Actuarial Gains\Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments, or Transition Costs.

These remaining line items are often combined with others items, and presentation is inconsistent between companies.

Definition revised July 2006

Foreign Pension Plan Expense

VFPP

COA Code VFPP

Eikon for Office Field TR.ForeignPensionPlanExpense

Eikon for Office Label Foreign Pension Plan Expense

Units Millions

Polarity Negative

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Foreign Pension Plan Expense [VFPP] represents total net expenses associated with the company's foreign defined benefit pension plan.

Foreign Pension Plan Expense [VFPP] represents the following:

- Interest Cost [VFIC]
- Service Cost [VFSC]
- Prior Service Cost [VFTP]
- Expected Return on Assets [VFXR]
- Actuarial Gains and Losses [VFYA]
- Curtailment & Settlements [VFYC]
- Transition Costs [VPTC]
- Other Pension, Net [VPCF]

Definition revised September 2015

Interest Cost – Post-Retirement

VPIC

COA Code VPIC

Eikon for Office Field TR.InterestCostPostRetir

Eikon for Office Label Interest Cost - Post-Retirement

Units Millions

Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Interest Cost – Post-Retirement [VPIC] represents the increase in projected benefit obligation due to the passage of time, for Post-Retirement plans.

Definition revised July 2006

Net Interest Cost – Post-Retirement

VNIP

COA Code	VNIP
Eikon for Office Field	TR.NetInterestCostOtherPostRetirementPlan
Eikon for Office Label	Net Interest Cost - Other Post-Retirement Plan
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Net Interest Cost – Post-Retirement [VNIP] represents the increase in projected benefit obligation due to the passage of time, for Post-Retirement plans. It is applicable for companies reporting Net Interest Cost – Post-Retirement, rather than Interest Cost – Post-Retirement, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost - Post-Retirement

VPSC

COA Code	VPSC
Eikon for Office Field	TR.PostRetServiceCost
Eikon for Office Label	Service Cost - Post-Retirement
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

VPSC Service Cost – Post-Retirement represents the present value of pension benefits attributed to current reporting period for Post-Retirement plans.

Definition revised July 2006

Prior Service Cost - Post-Retirement**VXSC**

COA Code	VXSC
Eikon for Office Field	TR.PriorServiceCostPostRetir
Eikon for Office Label	Prior Service Cost - Post-Retirement
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Prior Service Cost – Post-Retirement [VXSC] represents the cost of retroactive benefits granted in a plan amendment for Post-Retirement plans.

Definition revised July 2006

Expected Return on Plan Assets- Post-Retirement**VXPA**

COA Code	VXPA
Eikon for Office Field	TR.PostRetExpReturnAssets
Eikon for Office Label	Expected Return on Assets - Post-Retirement
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Expected Return on Plan Assets - Post-Retirement [VXPA] represents the reporting company's expected long term return on its pension plan assets for Post-Retirement plans.

This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains & Losses- Post-Retirement**VXAL**

COA Code	VXAL
Eikon for Office Field	TR.ActuarialGainsandLossesPostRetir
Eikon for Office Label	Actuarial Gains and Losses - Post-Retirement
Units	Millions
Polarity	Negative
Annual History	Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Income/Loss

Actuarial Gains and Losses - Post-Retirement [VXAL] represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments & Settlements- Post-Retirement**VXCS**

COA Code VXCS

Eikon for Office Field TR.CurtailmentsAndSettlementsPostRetir

Eikon for Office Label Curtailments & Settlements - Post-Retirement

Units Millions

Polarity Negative

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Curtailments and Settlements - Post-Retirement [VXCS] reflects the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some or all of their future services.

Curtailments include:

- the termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- the termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Post-Retirement**VXTC**

COA Code VXTC

Eikon for Office Field TR.TransitionCostsPostRetir

Eikon for Office Label Transition Costs - Post-Retirement

Units Millions

Polarity Negative

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Transition Costs – Post-Retirement [VXTC] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Post-Retirement, Net

VXPE

COA Code	VXPE
Eikon for Office Field	TR.OtherPostRetirNet
Eikon for Office Label	Other Post-Retirement, Net
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Loss

Other Post-Retirement, Net [VXPE] represents the other components of net periodic pension costs not classified as Service Costs, Interest Costs, Expected Return on Plan Assets, Actuarial Gains\Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments, or Transition Costs.

These remaining line items are often combined with others items, and presentation is inconsistent between companies.

Definition revised July 2006

Post-Retirement Plan Expense

VRPE

COA Code	VRPE
Eikon for Office Field	TR.PostRetirPlanExpense
Eikon for Office Label	Post-Retirement Plan Expense
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Post-Retirement Plan Expense [VRPE] represents total net expenses associated with the company's defined benefit post-retirement plan, other than pension plans.

Post-Retirement Plan Expense [VRPE] represents the following:

- Interest Cost [VPIC]
- Service Cost [VPSC]
- Prior Service Cost [VXSC]

- Expected Return on Assets [VXPA]
- Actuarial Gains and Losses [VXAL]
- Curtailment & Settlements [VXCS]
- Transition Costs [VXTC]
- Other Pension, Net [VXPE]

Definition revised September 2015

Total Plan Interest Cost

STPI

COA Code	STPI
Eikon for Office Field	TR.TotalPlanInterestCost
Eikon for Office Label	Total Plan Interest Cost
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Interest Cost (STPI) represents the total amount of interest costs paid on all of a company's pension and post-retirement plans. Total Plan Interest Cost (STPI) is calculated as the sum of:

- Interest Cost – Domestic [VICD]
- Interest Cost – Foreign [VFIC]
- Interest Cost – Post Retirement [VPIC]

Definition revised February 2007

Total Plan Service Cost

STPS

COA Code	STPS
Eikon for Office Field	TR.TotalPlanServiceCost
Eikon for Office Label	Total Plan Service Cost
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Service Cost (STPS) represents the total amount of service costs paid on all of a company's pension and post-retirement plans.

Total Plan Service Cost (STPS) is calculated as the sum of:

- Service Cost – Domestic [VSCD]
- Service Cost – Foreign [VFSC]
- Service Cost – Post Retirement [VPSC]

Definition revised February 2007

Total Plan Expected Return STPE

COA Code	STPE
Eikon for Office Field	TR.TtlPlanExpectedReturn
Eikon for Office Label	Total Plan Expected Return
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Expected Return (STPE) represents the total amount of expected return on all of a company's pension and post-retirement plans. Total Plan Expected Return (STPE) is calculated as the sum of:

- Expected Return on Assets – Domestic [VXPD]
- Expected Return on Assets – Foreign [VFXR]
- Expected Return on Assets – Post Retirement [VXPA]

Definition revised February 2007

Total Plan Other Expenses STPR

COA Code	STPR
Eikon for Office Field	TR.TotalPlanOtherExpense
Eikon for Office Label	Total Plan Other Expense
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Other Expense (STPR) represents the total amount of other expenses on all of a company's pension and post-retirement plans.

Total Plan Other Expense (STPR) is calculated as the sum of:

- Other Pension, Net - Domestic [VXPO]
- Other Pension, Net – Foreign [VPCF]
- Other Post Retirement, Net [VXPE]

Definition revised February 2007

Defined Contribution Exp.- Domestic

VDCD

COA Code	VDCD
Eikon for Office Field	TR.DefinedContributionExpenseDomestic
Eikon for Office Label	Defined Contribution Expense - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Defined Contribution Expense – Domestic [VDCD] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Defined Contribution Exp.- Foreign

VDCF

COA Code	VDCF
Eikon for Office Field	TR.DefinedContributionExpenseForeign
Eikon for Office Label	Defined Contribution Expense - Foreign
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

VDCF Defined Contribution Expense – Foreign [VDCF] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Defined Contribution Expense Post-Retirement

VDCR

COA Code	VDCR
Eikon for Office Field	TR.DefinedContributionExpenseRetir
Eikon for Office Label	Defined Contribution Expense-Post-Retirement

Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Defined Contribution Expense Post-Retirement [VDCR] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Total Pension Expense

VTPE

COA Code	VTPE
Eikon for Office Field	TR.TotPenExp
Eikon for Office Label	Total Pension Expense
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

VTPE Total Pension Expense represents the following:

- Defined Contribution Expense – Domestic [VDCD]
- Defined Contribution Expense – Foreign [VDCF]
- Defined Contribution Expense – Post-Retirement [VDCR]

and the Sum-Totals of

- Domestic Pension Plan Expense [VDPP]
- Foreign Pension Plan Expense [VFPP]
- Post-Retirement Plan Expense [VRPE]

Definition revised September 2011

Assumptions

VISA

COA Code	VISA
Eikon for Office Field	TR.Assumptions
Eikon for Office Label	Assumptions
Units	n/a
Polarity	n/a

Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Assumptions [VISA] represents the estimates of the occurrence of future events affecting pension and other post-retirement plans, such as mortality, withdrawal, disablement and retirement, changes in compensation and national pension benefits, and discount rates to reflect the time value of money.

Assumption rates are given for both the Income Statement and Balance Sheet. The rates labeled "for the years ended ..." are populated on the income statement. The rates labeled "at" are populated on the balance sheet.

If a company does not specify whether assumptions relate to the period end date or period averages, period end assumptions are populated.

If presented as a range of rates (Ex. 5.8% - 7.1%), we populate the lower rate (5.8%).

Assumptions [VISA] represents the following average rates used during the accounting period for the calculation of net plan costs:

- Discount Rate – Domestic [VRDD]
- Discount Rate – Foreign [VRDF]
- Discount Rate – Post-Retirement [VRDM]
- Expected Rate of Return – Domestic [VRDO]
- Expected Rate of Return – Foreign [VRFO]
- Expected Rate of Return – Post-Retirement [VRPR]
- Compensation Rate – Domestic [VRTD]
- Compensation Rate – Foreign [VRTF]
- Compensation Rate – Post-Retirement [VRTP]
- Pension Payment Rate – Domestic [VRVD]
- Pension Payment Rate – Foreign [VRVF]

Assumptions [VISA] excludes rates as of the period end date, used for the calculation of net plan assets and the funded status (Period End Assumptions [VASP]).

Definition revised May 2017

Discount Rate - Domestic		VRDD
COA Code	VRDD	
Eikon for Office Field	TR.DiscountRateDomestic	
Eikon for Office Label	Discount Rate - Domestic, (%)	
Units	Percentage (%)	
Polarity	Positive	
Annual History	Since 2003	

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Discount Rate – Domestic [VRDD] represents the rate used in determining the present value of plan obligations for plans based in the company's home country.

Definition revised July 2006

Discount Rate - Foreign**VRDF**

COA Code VRDF

Eikon for Office Field TR.DiscountRateForeign

Eikon for Office Label Discount Rate - Foreign, (%)

Units Actual

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Discount Rate – Foreign [VRDF] represents the rate used in determining the present value of plan obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Discount Rate – Post-Retirement**VRDM**

COA Code VRDM

Eikon for Office Field TR.PostRetDiscountRate

Eikon for Office Label Discount Rate - Post-Retirement, (%)

Units Percentage (%)

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Discount Rate - Post-Retirement [VRDM] represents the rate used in determining the present value of plan obligations for Post-Retirement plans.

Definition revised July 2006

Expected Rate of Return- Domestic**VRDO**

COA Code VRDO

Eikon for Office Field	TR.DomExpReturnRate
Eikon for Office Label	Expected Rate of Return - Domestic, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Expected Rate of Return- Domestic [VRDO] represents the estimated return on plan assets for plans based in the company's home country.

Definition revised July 2006

Expected Rate of Return- Foreign

VRFO

COA Code	VRFO
Eikon for Office Field	TR.ExpectedRateOfReturnForeign
Eikon for Office Label	Expected Rate of Return - Foreign, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Expected Rate of Return – Foreign [VRFO] represents the estimated return on plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Expected Rate of Return– Post-Retirement

VRPR

COA Code	VRPR
Eikon for Office Field	TR.ExpectedRateOfReturnPostRetir
Eikon for Office Label	Expected Rate of Return - Post-Retirement, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Expected Rate of Return - Post-Retirement [VRPR] represents the estimated return on plan assets for Post-Retirement plans.

Definition revised July 2006

Compensation Rate - Domestic

VRTD

COA Code	VRTD
Eikon for Office Field	TR.CompensationRateDomestic
Eikon for Office Label	Compensation Rate - Domestic, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Compensation Rate – Domestic [VRTD] represents the projected increase in salaries used in calculation of future benefit obligations for plans based in the company's home country.

Definition revised July 2006

Compensation Rate - Foreign

VRTF

COA Code	VRTF
Eikon for Office Field	TR.CompensationRateForeign
Eikon for Office Label	Compensation Rate - Foreign, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Compensation Rate – Foreign [VRTF] represents the projected increase in salaries used in calculation of future benefit obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Compensation Rate – Post-Retirement

VRTP

COA Code	VRTP
Eikon for Office Field	TR.CompensationRatePostRetir
Eikon for Office Label	Compensation Rate - Post-Retirement, (%)
Units	Percentage (%)

Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Compensation Rate - Post-Retirement [VRTP] represents the projected increase in salaries used in calculation of future benefit obligations for Post-Retirement plans.

Definition revised July 2006

Pension Payment Rate - Domestic

VRVD

COA Code	VRVD
Eikon for Office Field	TR.PensionPaymentRateDomestic
Eikon for Office Label	Pension Payment Rate - Domestic, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Pension Payment Rate – Domestic [VRVD] represents the payment rate of pension plans for plans based in the company's home country.

Definition revised July 2006

Pension Payment Rate - Foreign

VRVF

COA Code	VRVF
Eikon for Office Field	TR.PensionPaymentRateForeign
Eikon for Office Label	Pension Payment Rate - Foreign, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Pension Payment Rate – Foreign [VRVF] represents the payment rate of pension plans for plans based in countries other than the company's home country.

Definition revised July 2006

Operating Metrics – Airlines

Airlines	MAIT
COA Code	MAIT
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Airlines [MAIT] represents the airlines industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fuelling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

EBITDAR	MBBC
COA Code	MBBC
Eikon for Office Field	TR.EBITDAR
Eikon for Office Label	EBITDAR
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

EBITDAR [MBBC] represents earnings before interest, taxes, depreciation, amortization and obsolescence and aircraft rent. It is a non-GAAP financial measure.

Refinitiv collects EBITDAR [MBBC] as it is disclosed by the company, and not calculate it if the company does not report this value.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Passengers, Total MBBE

COA Code	MBBE
Eikon for Office Field	TR.PassengerTotal
Eikon for Office Label	Passengers, Total
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passengers, Total [MBBE] represents the number of persons on board a flight who is not a member of the flight or cabin crew.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Revenue Passengers MBBG

COA Code	MBBG
Eikon for Office Field	TR.RevenuePassengers
Eikon for Office Label	Revenue Passengers
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Revenue Passengers [MBBG] represents the total number of paying passengers flown on all flight segments.

If the company does not specify the nature (total, enplaned or revenue) of the number of the passengers disclosed in its Management's Discussion and Analysis, Refinitiv collects the number of passengers disclosed by the company as Revenue Passengers [MBBG].

Definition revised October 2007

Enplaned Passengers

MBBK

COA Code	MBBK
Eikon for Office Field	TR.EnplanedPassengers
Eikon for Office Label	Enplaned Passengers
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Enplaned Passengers [MBBK] represents the total number of revenue passengers boarding aircraft.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Revenue Passenger Miles (RPM)

MBBO

COA Code	MBBO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Revenue Passengers Miles (RPM) [MBBO] represents the number of miles flown by revenue passengers.

This is a measure of passenger traffic for an airline, and is obtained by multiplying the number of passengers carried and the number of miles traveled by each passenger.

One variation of reporting unit for this item is: Revenue Passengers Kilometers (RPK) [MBBQ]

Definition revised January 2021

Revenue Passenger Kilometers (RPK)**MBBQ**

COA Code	MBBQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Revenue Passengers Kilometers (RPK) [MBBQ] represents the number of kilometers flown by revenue passengers.

This is a measure of passenger traffic for an airline, and is obtained by multiplying the number of passengers carried and the number of kilometers traveled by each passenger.

One variation of reporting unit for this item is: Revenue Passengers Miles (RPM) [MBBO]

Definition revised January 2021

Revenue Passenger Kilometers (RPK)**SBBQ**

COA Code	SBBQ
Eikon for Office Field	TR.RevenuePassengerKilometers
Eikon for Office Label	Revenue Passenger Kilometers (RPK)
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Revenue Passengers Kilometers (RPK) [SBBQ] captures the total distance flown by the airline's revenue passengers in kilometers. This is a measure of total passenger traffic for an airline.

It represents the sum of:

- Revenue Passenger Miles (RPM) [MBBO], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue Passenger Kilometers (RPK) [MBBQ]

Definition revised January 2021

Available Seat Miles (ASM)**MBDE**

COA Code	MBDE
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Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Available Seat Miles (ASM) [MBDE] represents a measure of an airline flight's passenger capacity. It is obtained by multiplying the number of seats available for scheduled passengers and the number of miles those seats were flown.

One variation of reporting unit for this item is: Available Seat Kilometers (ASK) [MBDG]

Definition revised January 2021

Available Seat Kilometers (ASK) **MBDG**

COA Code	MBDG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Available Seat Kilometers (ASK) [MBDG] represents a measure of an airline flight's passenger capacity. It is obtained by multiplying the number of seats available for scheduled passengers and the number of kilometers those seats were flown.

One variation of reporting unit for this item is: Available Seat Miles (ASM) [MBDE]

Definition revised January 2021

Available Seat Kilometers (ASK) **SBDG**

COA Code	SBDG
Eikon for Office Field	TR.AvailableSeatKilometersRptd
Eikon for Office Label	Available Seat Kilometers (ASK)
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Available Seat Kilometers (ASK) [SBDG] captures the total flight passenger capacity of an airline in kilometers.

It is obtained by multiplying the total number of seats available for scheduled passengers and the total number of kilometers those seats were flown.

It represents the sum of:

- Available Seat Miles (ASM) [MBDE] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Available Seat Kilometers (ASK) [MBDG]

Definition revised January 2021

Load Factor - % MBDK

COA Code	MBDK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Load Factor - % [MBDK] represents the percentage of aircraft seating capacity that is actually utilized. It is obtained using revenue passenger miles/kilometers divided by available seat miles/kilometers.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Load Factor, Total - % MBDL

COA Code	MBDL
Eikon for Office Field	TR.LoadFactorTotalPct
Eikon for Office Label	Load Factor, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Load Factor, Total - % [MBDL] represents the Company level Load Factor percentage that is reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It represents the percentage of aircraft seating capacity that is actually utilized, and is obtained using revenue passenger miles/kilometers, divided by available seat miles/kilometers.

In the event that the Company level Load Factor, Total - % [MBDL] is not reported by the company, Refinitiv calculates the item using Revenue Passengers Kilometers (RPK) [SBBQ], divided by Available Seat Kilometers (ASK) [SBDG], multiply by 100%. However, if any of the above components are not reported by the company, this item Load Factor, Total - % [MBDL] is not calculated.

Refinitiv collects any segmental breakout information provided by the company using: Load Factor - % [MBDK].

Definition revised March 2008

Revenue per ASM

MBDO

COA Code MBDO

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Revenue per ASM [MBDO] represents revenue divided by available seat miles. This is a common unit revenue used to compare airlines.

One variation of reporting unit for this item is: Revenue per ASK [MBDQ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Revenue per ASM, Total

MBDP

COA Code MBDP

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Revenue per ASM, Total [MBDP] represents the Company level Revenue per ASM as reported by the company. It is obtained using revenue divided by available seat miles.

Refinitiv collects any segmental breakout information provided by the company using: Revenue per ASM [MBDO].

One variation of reporting unit for this item is: Revenue per ASK, Total [MBDR]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Revenue per ASK

MBDQ

COA Code	MBDQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Revenue per ASK [MBDQ] represents revenue divided by available seat kilometers. This is a common unit revenue used to compare airlines.

One variation of reporting unit for this item is: Revenue per ASM [MBDO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Revenue per ASK, Total

MBDR

COA Code	MBDR
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Revenue per ASK [MBDR] represents the Company level Revenues per ASK as reported by the company. It is obtained using revenue divided by available seat kilometers.

Refinitiv collects any segmental breakout information provided by the company using: Revenue per ASK [MBDQ].

One variation of reporting unit for this item is: Revenue per ASM, Total [MBDP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Revenue per ASK

SBDQ

COA Code SBDQ

Eikon for Office Field TR.RevenuePerAsk

Eikon for Office Label Revenue per ASK

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Revenue per ASK [SBDQ] captures the revenue earned by each available seat kilometer of an airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained by using total revenues divided by the total available seat kilometers of an airline.

Contingent upon the units reported by the company, it represents either one of the following:

- Revenue per ASM, Total [MBDP], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue per ASK, Total [MBDR]

Revenue per ASK [SBDQ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Breakeven Load Factor - %

MBDZ

COA Code MBDZ

Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Breakeven Load Factor - % [MBDZ] represents the passenger load factor that results in operating revenues being equal to operating expenses, assuming constant revenue per passenger mile and expenses.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Breakeven Load Factor, Total - %

MBEA

COA Code	MBEA
Eikon for Office Field	TR.BreakevenLoadFactorTotalPct
Eikon for Office Label	Breakeven Load Factor, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Breakeven Load Factor, Total - % [MBEA] represents the Company level Breakeven Load Factor as reported by the company. This item is used as the line item display for the Standard Format Financial Statements display.

The Breakeven Load Factor is the passenger load factor that results in operating revenues being equal to operating expenses, assuming constant revenue per passenger mile and expenses.

Refinitiv collects any segmental breakout information provided by the company using: Breakeven Load Factor - % [MBDZ].

Definition revised March 2008

Passenger Haul, Avg. Length (Miles)

MBFE

COA Code	MBFE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Miles) [MBFE] represents the average number of miles traveled by a scheduled fare paying passenger.

One variation of reporting unit for this item is: Passenger Haul, Average Length (Kilometers) [MBFG]

Definition revised January 2021

Passenger Haul, Avg. Length (MI), Total MBFF

COA Code	MBFF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Miles), Total [MBFF] represents the Company level Average Passenger Haul Length in Miles, as reported by the company. It shows the average number of miles traveled by a scheduled fare paying passenger.

Refinitiv collects any segmental breakout information provided by the company using: Passenger Haul, Average Length (Miles) [MBFE].

One variation of reporting unit for this item is: Passenger Haul, Average Length (Kilometers), Total [MBFH]

Definition revised January 2021

Passenger Haul, Avg. Length (Kilometers) MBFG

COA Code	MBFG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Passenger Haul, Average Length (Kilometers) [MBFG] represents the average number of kilometers traveled by a scheduled fare paying passenger.

One variation of reporting unit for this item is: Passenger Haul, Average Length (Miles) [MBFE]

Definition revised January 2021

Passenger Haul, Avg. Length (KM), Total

MBFH

COA Code	MBFH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Kilometers), Total [MBFH] represents the Company level Average Passenger Haul Length in Kilometers, as reported by the company. It shows the average number of kilometers traveled by a scheduled fare paying passenger.

Refinitiv collects any segmental breakout information provided by the company using: Passenger Haul, Average Length (Kilometers) [MBFG].

One variation of reporting unit for this item is: Passenger Haul, Average Length (Miles), Total [MBFF]

Definition revised January 2021

Passenger Haul, Avg. Length (Kilometers)

SBFG

COA Code	SBFG
Eikon for Office Field	TR.PassengerHaulAvgLength
Eikon for Office Label	Passenger Haul, Avg. Length (Kilometers)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Kilometers) [SBFG] captures the average distance traveled by a scheduled fare paying passenger of the airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Haul, Average Length (Miles), Total [MBFF] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Haul, Average Length (Kilometers), Total [MBFH]

In the event that the company reports the Company level Passenger Haul in both constructs (miles and kilometers), Refinitiv calculates Passenger Haul, Average Length (Kilometers) [SBFG] using Revenue Passenger Kilometers [SBBQ], divided by Revenue Passengers [MBBG].

However, if any of the above components are not reported by the company, this item is not calculated.

Passenger Haul, Average Length (Kilometers) [SBFG] is not reported in the following scenario:

- There is more than one instance of the Company level Passenger Haul, Average Length for the reported unit

Definition revised January 2021

Aircraft Stage, Avg. Length (Miles) MBFK

COA Code	MBFK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Miles) [MBFK] represents the average number of miles flown per flight.

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Kilometers) [MBFO]

Definition revised January 2021

Aircraft Stage, Avg. Length (MI), Total MBFL

COA Code	MBFL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Miles), Total [MBFL] represents the Company level Aircraft Stage in miles, as reported by the company. It shows the average number of miles flown per flight.

Refinitiv collects any segmental breakout information provided by the company using: Aircraft Stage, Average Length (Miles) [MBFK].

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Kilometers), Total [MBFP]

Definition revised January 2021

Aircraft Stage, Avg. Length (Kilometers)

MBFO

COA Code	MBFO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Kilometers) [MBFO] represents the average number of kilometers flown per flight.

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Miles) [MBFK]

Definition revised January 2021

Aircraft Stage, Avg. Length (KM), Total

MBFP

COA Code	MBFP
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Kilometers), Total [MBFP] represents the Company level Aircraft Stage in kilometers, as reported by the company. It shows the average number of kilometers flown per flight.

Refinitiv collects any segmental breakout information provided by the company using:

Aircraft Stage, Average Length (Kilometers) [MBFO].

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Miles), Total [MBFL]

Definition revised January 2021

Aircraft Stage, Avg. Length (Kilometers)	SBFO
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COA Code	SBFO
Eikon for Office Field	TR.AircraftStageAvgLength
Eikon for Office Label	Aircraft Stage, Avg. Length (Kilometers)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Kilometers) [SBFO] captures the average distance flown per flight of an airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Aircraft Stage, Average Length (Miles), Total [MBFL] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Aircraft Stage, Average Length (Kilometers), Total [MBFP]

Aircraft Stage, Average Length (Kilometers) [SBFO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Aircraft Stage, Average Length for the reported unit

Definition revised January 2021

Number of Trips Flown (Departures)	MBFQ
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COA Code	MBFQ
Eikon for Office Field	TR.NumberOfTripsFlown
Eikon for Office Label	Number of Trips Flown (Departures)
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Number of Trips Flown (Departures) [MBFQ] represents the number of takeoffs made at an airport.

Refinitiv collects Number of Trips Flown (Departures) [MBFQ] as disclosed by the company in the Management's Discussion & Analysis.

Definition revised October 2007

Average Passenger Fare

MBFZ

COA Code	MBFZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Average Passenger Fare [MBFZ] represents the average one-way fare paid per flight segment by a revenue passenger.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised January 2021

Average Passenger Fare, Total

MBGA

COA Code	MBGA
Eikon for Office Field	TR.AveragePassengerFareTotal
Eikon for Office Label	Average Passenger Fare, Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Average Passenger Fare, Total [MBGA] represents the Company level Average Passenger Fare as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average one-way fare paid per flight segment by a revenue passenger.

Refinitiv collects any segmental breakout information provided by the company using: Average Passenger Fare [MBFZ].

Definition revised January 2021

Passenger Revenue per RPM**MBHE**

COA Code	MBHE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPM [MBHE] represents passenger revenue divided by revenue passenger miles.

One variation of reporting unit for this item is: Passenger Revenue per RPK [MBHG]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised January 2021

Passenger Revenue per RPM, Total**MBHF**

COA Code	MBHF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPM, Total [MBHF] represents the Company level Passenger Revenue per RPM, as reported by the company. It is obtained using passenger revenue divided by revenue passenger miles.

Refinitiv collects any segmental breakout information provided by the company using: Passenger Revenue per RPM [MBHE]

One variation of reporting unit for this item is: Passenger Revenue per RPK, Total [MBHH]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised January 2021

Passenger Revenue per RPK**MBHG**

COA Code	MBHG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPK [MBHG] represents passenger revenue divided by revenue passenger kilometers.

One variation of reporting unit for this item is: Passenger Revenue per RPM [MBHE]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised January 2021

Passenger Revenue per RPK, Total**MBHH**

COA Code	MBHH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPK, Total [MBHH] represents the Company level Passenger Revenue per RPK, as reported by the company. It is obtained using passenger revenue divided by revenue passenger kilometers.

Refinitiv collects any segmental breakout information provided by the company using: Passenger Revenue per RPK [MBHG].

One variation of reporting unit for this item is: Passenger Revenue per RPM, Total [MBHF]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised January 2021

Passenger Revenue per RPK**SBHG**

COA Code	SBHG
Eikon for Office Field	TR.PassengerRevenuePerRpk
Eikon for Office Label	Passenger Revenue per RPK
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPK [SBHG] captures the total passenger revenues earned per revenue passenger kilometer traveled by the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenue divided by total revenue passenger kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per RPM, Total [MBHF] , converted into Passenger Revenue per RPK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per RPK, Total [MBHH]

Passenger Revenue per RPK [SBHG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per RPK for the reported unit

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised January 2021

Passenger Revenue per ASM**MBHK**

COA Code	MBHK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per ASM [MBHK] represents passenger revenue divided by available seat miles.

One variation of reporting unit for this item is: Passenger Revenue per ASK [MBHO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Passenger Revenue per ASM, Total

MBHL

COA Code	MBHL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per ASM, Total [MBHL] represents the Company level Passenger Revenue per ASM, as reported by the company. It is obtained using passenger revenue divided by available seat miles.

Refinitiv collects any segmental breakout information provided by the company using: Passenger Revenue per ASM [MBHK]

One variation of reporting unit for this item is: Passenger Revenue per ASK, Total [MBHP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Passenger Revenue per ASK

MBHO

COA Code	MBHO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per ASK [MBHO] represents passenger revenue divided by available seat kilometers.

One variation of reporting unit for this item is: Passenger Revenue per ASM [MBHK]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Passenger Revenue per ASK, Total**MBHP**

COA Code	MBHP
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per ASK, Total [MBH] represents the Company level Passenger Revenue per ASK, as reported by the company. It is obtained using passenger revenue divided by available seat kilometers.

Refinitiv collects any segmental breakout information provided by the company using: Passenger Revenue per ASK [MBHO]

One variation of reporting unit for this item is: Passenger Revenue per ASM, Total [MBHL]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Passenger Revenue per ASK**SBHO**

COA Code	SBHO
Eikon for Office Field	TR.PassengerRevenuePerAsk
Eikon for Office Label	Passenger Revenue per ASK
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per ASK [SBHO] captures the total passenger revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per ASM, Total [MBHL] , converted into Passenger Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per ASK, Total [MBHP]

Passenger Revenue per ASK [SBHO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Revenue per ASM

MBHQ

COA Code	MBHQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Revenue per ASM [MBHQ] represents operating revenues divided by available seat miles.

One variation of reporting unit for this item is: Operating Revenue per ASK [MBHZ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Revenue per ASM, Total

MBHR

COA Code	MBHR
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Operating Revenue per ASM, Total [MBHR] represents the Company level Operating Revenue per ASM, as reported by the company. It is obtained using operating revenues divided by available seat miles. R

Refinitiv collects any segmental breakout information provided by the company using:

Operating Revenue per ASM [MBHQ]

One variation of reporting unit for this item is: Operating Revenue per ASK, Total [MBIA]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Revenue per ASK

MBHZ

COA Code MBHZ

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Operating Revenue per ASK [MBHZ] represents operating revenues divided by available seat kilometers.

One variation of reporting unit for this item is: Operating Revenue per ASM [MBHQ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Revenue per ASK, Total

MBIA

COA Code MBIA

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Operating Revenue per ASK, Total [MBIA] represents the Company level Operating Revenue per ASK, as reported by the company. It is obtained using operating revenues divided by available seat kilometers.

Refinitiv collects any segmental breakout information provided by the company using: Operating Revenue per ASK [MBHZ]

One variation of reporting unit for this item is: Operating Revenue per ASM, Total [MBHR]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Revenue per ASK

SBHZ

COA Code	SBHZ
Eikon for Office Field	TR.OperatingRevenuePerAsk
Eikon for Office Label	Operating Revenue per ASK
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Revenue per ASK [SBHZ] captures the total operating revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Revenue per ASM, Total [MBHR] , converted into Operating Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Revenue per ASK, Total [MBIA]

Operating Revenue per ASK [SBHZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Expense per ASM

MBJE

COA Code	MBJE
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Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASM [MBJE] represents operating expenses divided by available seat miles.

One variation of reporting unit for this item is: Operating Expense per ASK [MBJG]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Expense per ASM, Total

MBJF

COA Code	MBJF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASM, Total [MBJF] represents the Company level Operating Expense per ASM, as reported by the company. It is obtained using operating expenses divided by available seat miles.

Refinitiv collects any segmental breakout information provided by the company using: Operating Expense per ASM [MBJE].

One variation of reporting unit for this item is: Operating Expense per ASK, Total [MBJH]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Expense per ASK

MBJG

COA Code	MBJG
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS
Operating Expense per ASK [MBJG] represents operating expenses divided by available seat kilometers.	
One variation of reporting unit for this item is: Operating Expense per ASM [MBJE]	
ASM: Available Seat Miles	
ASK: Available Seat Kilometers	
Definition revised January 2021	

Operating Expense per ASK, Total

MBJH

COA Code	MBJH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, Total [MBJH] represents the Company level Operating Expense per ASK, as reported by the company. It is obtained using operating expenses divided by available seat kilometers.

Refinitiv collects any segmental breakout information provided by the company using: Operating Expense per ASK [MBJG]

One variation of reporting unit for this item is: Operating Expense per ASM, Total [MBJF]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Expense per ASK

SBJG

COA Code	SBJG
Eikon for Office Field	TR.OperatingExpensePerAsk
Eikon for Office Label	Operating Expense per ASK
Units	Period Header Currency, Real Number
Polarity	Negative

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK [SBJG] captures the total operating expenses incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, Total [MBJF], converted into Operating Expense per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, Total [MBJH]

Operating Expense per ASK [SBJG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Expense per ASM, excl. Fuel

MBJK

COA Code	MBJK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASM, excluding Fuel [MBJK] represents operating expenses, less aircraft fuel, divided by available seat miles.

One variation of reporting unit for this item is: Operating Expense per ASK, excl. Fuel [MBJO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operat. Exp. per ASM, excl. Fuel, Total**MBJL**

COA Code	MBJL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASM, excluding Fuel, Total [MBJL] represents the Company level Operating Expense less Fuel costs per ASM, as reported by the company. It is obtained using operating expenses, less aircraft fuel, divided by available seat miles.

Refinitiv collects any segmental breakout information provided by the company using: Operating Revenue per ASM, excluding Fuel [MBJK]

One variation of reporting unit for this item is: Operating Expense per ASK, excluding Fuel, Total [MBJP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Expense per ASK, excl. Fuel**MBJO**

COA Code	MBJO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, excluding Fuel [MBJO] represents operating expenses, less aircraft fuel, divided by available seat kilometers.

One variation of reporting unit for this item is: Operating Expense per ASM, excluding Fuel [MBJK]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Expense per ASK, excl. Fuel, Total**MBJP**

COA Code	MBJP
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, excluding Fuel, Total [MBJP] represents the Company level Operating Expense less Fuel costs per ASK, as reported by the company. It is obtained operating expenses, less aircraft fuel, divided by available seat kilometers.

Refinitiv collects any segmental breakout information provided by the company using: Operating Expense per ASK, excluding Fuel [MBJO].

One variation of reporting unit for this item is: Operating Expense per ASM, excluding Fuel, Total [MBJL]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Operating Expense per ASK, excl. Fuel**SBJO**

COA Code	SBJO
Eikon for Office Field	TR.OperatingExpensePerAskExclFuel
Eikon for Office Label	Operating Expense per ASK, excl. Fuel
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, excluding Fuel [SBJO] captures the total operating expenses, less aircraft fuel, incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses, less aircraft fuel, divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, excluding Fuel, Total [MBJL], converted into Operating Expense per ASK, excl. Fuel using the following conversion factor - where one mile is equivalent to 1.60934 kilometers

- Operating Expense per ASK, excluding Fuel, Total [MBJP]

Operating Expense per ASK, excluding Fuel [SBJO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense excluding Fuel Costs per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised January 2021

Fuel Cost per Liter

MBLE

COA Code	MBLE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Cost per Liter [MBLE] represents the unit cost of each liter of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon [MBJQ]
- Fuel Cost per UK Gallon [MBJZ]

Definition revised January 2021

Fuel Cost per Liter, Total

MBLF

COA Code	MBLF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility

Data Type Airlines Operating Metrics, IS

Fuel Cost per Liter, Total [MBLF] represents the Company level unit cost of each liter of fuel consumed, reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Refinitiv collects any segmental breakout information provided by the company using: Fuel Cost per Liter [MBLE]

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon, Total [MBJQ]
- Fuel Cost per UK Gallon, Total [MBKA]

Definition revised January 2021

Fuel Cost per US Gallon

MBJQ

COA Code	MBJQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Cost per US Gallon [MBJQ] represents the unit cost of each US gallon of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel US gallons consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per UK Gallon [MBJZ]
- Fuel Cost per Liter [MBLE]

Definition revised January 2021

Fuel Cost per US Gallon, Total

MBJR

COA Code	MBJR
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Cost per US Gallon, Total [MBJR] represents the Company level unit cost of each US gallon of fuel consumed, as reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel US gallons consumed.

Refinitiv collects any segmental breakout information provided by the company using: Fuel Cost per US Gallon [MBJQ]

Other variations of reporting unit for this item are:

- Fuel Cost per UK Gallon, Total [MBJZ]
- Fuel Cost per Liter, Total [MBLF]

Definition revised January 2021

Fuel Cost per UK Gallon

MBJZ

COA Code	MBJZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Cost per UK Gallon [MBJZ] represents the unit cost of each UK gallon of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel UK gallons consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon [MBJQ]
- Fuel Cost per Liter [MBLE]

Definition revised January 2021

Fuel Cost per UK Gallon, Total

MBKA

COA Code	MBKA
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number

Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Cost per UK Gallon, Total [MBKA] represents the Company level unit cost of each UK gallon of fuel consumed, as reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel UK gallons consumed.

Refinitiv collects any segmental breakout information provided by the company using: Fuel Cost per UK Gallon [MBJZ]

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon, Total [MBJR]
- Fuel Cost per Liter, Total [MLBF]

Definition revised January 2021

Fuel Cost per Liter

SBLE

COA Code	SBLE
Eikon for Office Field	TR.FuelCostPerLiter
Eikon for Office Label	Fuel Cost per Liter
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Cost per Liter [SBLE] captures the unit cost of each liter of fuel consumed by the airline. This item is used as the line item display for the Standard Format Financial Statements.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Contingent upon the units reported by the company, it represents either one of the following:

- Fuel Cost per Liter, Total [MLBF]
- Fuel Cost per US Gallon, Total [MBJR], converted into Fuel Cost per Liter using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Cost per UK Gallon, Total [MBKA], converted into Fuel Cost per Liter using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters

Fuel Cost per Liter [SBLE] is not reported in the following scenarios:

- The company reports the item using more than one unit construct

- There is more than one instance of the Company level Fuel Cost per Unit Volume for the reported unit
- Definition revised January 2021

Fuel Consumed, Liters

MBLO

COA Code	MBLO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Consumed, Liters [MBLO] represents the amount of fuel consumed, in liters.

Other variations of reporting unit for this item are:

- Fuel Consumed, US Gallon [MBLG]
- Fuel Consumed, UK Gallon [MBLK]

Definition revised January 2021

Fuel Consumed, US Gallon

MBLG

COA Code	MBLG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Consumed, US Gallon [MBLG] represents the amount of fuel consumed, in US gallons.

Other variations of reporting unit for this item are:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, UK Gallon [MBLK]

Definition revised January 2021

Fuel Consumed, UK Gallon**MBLK**

COA Code	MBLK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Consumed, UK Gallon [MBLO] represents the amount of fuel consumed, in UK gallons.

Other variations of reporting unit for this item are:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, US Gallon [MBLG]

Definition revised January 2021

Fuel Consumed, Liters**SBLO**

COA Code	SBLO
Eikon for Office Field	TR.FuelConsumed
Eikon for Office Label	Fuel Consumed, Liters
Units	Real Number, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Fuel Consumed, Liters [SBLO] captures the total volume of fuel consumed by the airlines, in liters.

It represents the sum of:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, US Gallon [MBLG], converted into Fuel Consumed, Liters using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Consumed, UK Gallon [MBLK], converted into Fuel Consumed, Liters using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters

Definition revised January 2021

Aircraft Utilization (Hours per Day)**MBLQ**

COA Code	MBLQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Aircraft Utilization (Hours per Day) [MBLQ] represents the average number of block hours operated per day per aircraft for the total fleet of aircraft.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Aircraft Utilization (Hours per Day), Total**MBLR**

COA Code	MBLR
Eikon for Office Field	TR.AircraftUtilizTotal
Eikon for Office Label	Aircraft Utilization (Hours per Day), Total
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Aircraft Utilization (Hours per Day), Total [MBLR] represents the Company level Aircraft Utilization as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average number of block hours operated per day per aircraft for the total fleet of aircraft.

In the event that the Company level Aircraft Utilization (Hours per Day), Total [MBLR] is not reported by the company, Refinitiv calculates the item using Number of Hours Flown [MBRK], divided by number of days in the period, divided by the Average Number of Operating Aircraft [MBLZ].

However, if any of the above components are not reported by the company, Aircraft Utilization (Hours per Day), Total [MBLR] is not calculated.

Refinitiv collects any segmental breakout information provided by the company using: Aircraft Utilization (Hours per Day) [MBLQ]

Definition revised January 2021

Average Number of Operating Aircraft**MBLZ**

COA Code	MBLZ
Eikon for Office Field	TR.AvgNumOperatingAircraft
Eikon for Office Label	Average Number of Operating Aircraft
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Average Number of Operating Aircraft [MBLZ] represents the average number of aircrafts used by an airline during a period of time. This is obtained by weighting the number of aircrafts, based on the amount of time that each aircraft was operational during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Percentage of Sales via Internet - %**MBNE**

COA Code	MBNE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Percentage of Sales via Internet - % [MBNE] represents portion of sales obtained from the internet.

It is obtained using the number of sales via Internet, divided by the total number of sales.

Definition revised March 2008

Percentage of Sales - Internet, Total - %**MBNF**

COA Code	MBNF
Eikon for Office Field	TR.PercentageOfSalesInternetTotalPct
Eikon for Office Label	Percentage of Sales - Internet, Total - %
Units	Percentage (%)

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Percentage of Sales - Internet, Total - % [MBNF] represents the Company level portion of sales that is made from the internet, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the number of sales via Internet, divided by the total number of sales.

Refinitiv collects any segmental breakout information provided by the company using: Percentage of Sales via Internet - % [MBNE]

Definition revised March 2008

Number of Hours Flown

MBRK

COA Code	MBRK
Eikon for Office Field	TR.NumHoursFlown
Eikon for Office Label	Number of Hours Flown
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, IS

Number of Hours Flown [MBRK] represents the block hours or the number of hours which elapsed between the time the aircraft started to move to commence a flight, and the time the aircraft came to its final stop after the conclusion of a flight.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Operating Metrics – Banking/Brokerage

Banking/Brokerage		MBBT
COA Code	MBBT	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Bank	
Data Type	Banking/Brokerage Operating Metrics, IS	

Banking/Brokerage [MBBT] represents the banking/brokerage industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the banking/brokerage industry, reported by the institution.

The Banking/Brokerage Industry includes:

- Deposit-taking institutions such as commercial banks, savings & loans banks, credit institutions and universal banking institutions
- Bank holding companies
- Consumer Financial Services companies engaged in providing personal loan services (such as credit card, mortgage lending, brokerage), and consumer leasing services (such as automobiles, personal and student loans)
- Investment Services companies like stock exchanges, transfer agents, and companies engaged in providing security brokerage services, investment banking and investment management services (without significant commercial banking operations), and other investment services (such as information retrieval services for the investment community)
- Financials - Specialty companies engaged in providing commercial loans for long-term equipment leases, mortgage REITs, insurance brokers, import-export banks, international trade financing and pension fund administration services
- Diversified Financial Services institutions engaged in banking, insurance and other financial services
- Holding companies with interests in industrial operations as well as financial services

The Banking/Brokerage Industry excludes

- Banks with substantial insurance operations (classified under the Financial Services – Diversified Industry)
- Companies engaged in lease financing of commercial equipment, (classified under Financials – Specialty Industry),
- Companies engaged in consumer brokerage and investment services (classified under Investment Services Industry)

- Banks engaging in auxiliary investment banking and brokerage services (classified under Banks)
- Companies engaged in providing short-term commercial equipment rentals (classified under Commercial Services & Supplies Industry)
- Conglomerates without a significant interest in financial services (classified under Industrial Conglomerates)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance, and the notes to the financial statements.

Definition revised March 2008

Net Interest Margin - %

MNIM

COA Code	MNIM
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Net Interest Margin - % [MNIM] represents the difference between interest income earned and the interest paid on borrowings by the bank, as a percentage of its earning assets.

It is obtained using interest revenue less interest expense, divided by average interest-earning assets.

Definition revised March 2008

Net Interest Margin, Total - %

MNIO

COA Code	MNIO
Eikon for Office Field	TR.NetInterestMarginTotalPct
Eikon for Office Label	Net Interest Margin, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Net Interest Margin, Total - % [MNIO] represents the Company level Net Interest Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the difference between interest income earned and the interest paid on borrowings by the bank, as a percentage of its earning assets.

Refinitiv collects any segmental breakout information provided by the company using: Net Interest Margin - % [MNIM]

Definition revised March 2008

Net Interest Spread - %

MNIS

COA Code	MNIS
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Net Interest Spread - % [MNIS] represents the difference in the borrowing and lending rates of the bank.

It is obtained using the average yield on interest-earning assets, less the average cost of interest-bearing liabilities.

Definition revised March 2008

Net Interest Spread, Total - %

MNIT

COA Code	MNIT
Eikon for Office Field	TR.NetInterestSpreadTotalPct
Eikon for Office Label	Net Interest Spread, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Net Interest Spread, Total - % [MNIT] represents the Company level Net Interest Spread, as reported by the company. It shows the difference in the borrowing and lending rates of the bank. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average yield on interest-earning assets, less the average cost of interest-bearing liabilities.

Refinitiv collects any segmental breakout information provided by the company using: Net Interest Spread - % [MNIS]

Definition revised March 2008

Operating Metrics – Consumer Electronics

Consumer Electronics		MCON
COA Code	MCON	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Consumer Electronics Operating Metrics, IS	

Consumer Electronics [MCON] represents the consumer electronics industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the consumer electronics industry, reported by the company.

The Consumer Electronics Industry includes:

- Companies engaged in the manufacturing of home audio and video equipment
- Appliances, Tools & House-ware companies engaged in the manufacturing of kitchen appliances, hand and light power tools, gardening tools, cookware, silverware and other household goods

The Consumer Electronics Industry excludes:

- Companies engaged in the manufacturing of computers and peripherals (classified in Computer Hardware Industry)
- Companies engaged in the manufacturing of Office equipment such as facsimile machines, typewriters and photocopy machines (classified in Office Equipment Industry)
- Companies engaged in the manufacturing of video gaming consoles, conventional camera and film manufacturers (classified in Leisure Products Industry)
- Companies engaged in the manufacturing of commercial use power tools (classified in Industrial Machinery & Equipment Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2010

Number of Units Sold		MUNI
COA Code	MUNI	
Eikon for Office Field	TR.NumUnitsSold	
Eikon for Office Label	Number of Units Sold	
Units	Whole Number	

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Consumer Electronics Operating Metrics, IS

Number of Units Sold [MUNI] represents the number of products sold by the electronics company.

Refinitiv obtains the break out of the Number of Units Sold [MUNI] by products, if the information is disclosed in the financial report. Refinitiv then populates the number of each type of product sold on separate lines using the same code [MUNI]. However, each line has a unique description of the type of product sold.

Definition revised October 2007

Operating Metrics – Healthcare Facilities

Healthcare Facilities		MHFT
COA Code	MHFT	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Healthcare Facilities Operating Metrics, IS	

Healthcare Facilities [MHFT] represents the healthcare facilities industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Visits per Admission		MHEE
COA Code	MHEE	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Whole Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Healthcare Facilities Operating Metrics, IS	

Number of Visits per Admission [MHEE] represents the average number of visits each patient admitted into the hospital has.

It is obtained using the total number of visits divided by the number of admissions.

Definition revised March 2008

Number of Visits per Admission, Total

MHEF

COA Code	MHEF
Eikon for Office Field	TR.NumVisitsPerAdmissionTotal
Eikon for Office Label	Number of Visits per Admission, Total
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Visits per Admission, Total [MHEF] represents the Company level average number of visits each patient admitted into the hospital has, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total number of visits divided by the number of admissions.

Refinitiv collects any segmental breakout information provided by the company using: Number of Visits per Admission [MHEE]

Definition revised March 2008

Number of Outpatient Visits

MHEG

COA Code	MHEG
Eikon for Office Field	TR.NumOutpatientVisits
Eikon for Office Label	Number of Outpatient Visits
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Outpatient Visits [MHEG] represents the number of individual visits to hospital outpatient departments located on the hospital campus, during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Number of Discharges**MHEK**

COA Code	MHEK
Eikon for Office Field	TR.NumDischarges
Eikon for Office Label	Number of Discharges
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Discharges [MHEK] represents the number of discharges in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Number of Cases per Scan**MHEO**

COA Code	MHEO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Cases of Scan [MHEO] represents the number of patient visits per time they need a medical procedure/scan.

Refinitiv collects Number of Cases of Scan [MHEO] as it is disclosed by the hospital in its financial report.

Refinitiv does not calculate this value if the hospital does not report this value, even though the information for the total number of medical scans and the total number of patient visits for these scans, might be available.

Definition revised January 2021

Number of Cases per Scan, Total**MHEP**

COA Code	MHEP
Eikon for Office Field	TR.NumCasesPerScanTotal
Eikon for Office Label	Number of Cases per Scan, Total

Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Cases of Scan, Total [MHEP] represents the Company level number of patient visits per time they need a medical procedure/scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv collects any segmental breakout information provided by the company using: Number of Cases of Scan [MHEO].

Definition revised January 2021

Number of Surgeries **MHEQ**

COA Code	MHEQ
Eikon for Office Field	TR.NumSurgeries
Eikon for Office Label	Number of Surgeries
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Surgeries [MHEQ] represents the number of surgeries performed in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Revenue per Visit/Discharge/Case/Scan **MHEZ**

COA Code	MHEZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility

Data Type Healthcare Facilities Operating Metrics, IS

Revenue per Visit/Discharge/Case/Scan [MHEZ] represents the average revenue earned by the hospital for each visit, discharge, case or scan.

It is obtained using total value billed divided by the total number of visits, discharges, cases and/or scans.

Definition revised January 2021

Revenue per Visit/Disc./Case/Scan, Total

MHFA

COA Code MHFA

Eikon for Office Field TR.RevenuePerVisitDiscCaseScanTotal

Eikon for Office Label Revenue per Visit/Discharge/Case/Scan, Total

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Healthcare Facilities Operating Metrics, IS

Revenue per Visit/Discharge/Case/Scan [MHFA] represents the Company level average revenue earned by the hospital for each visit, discharge, case or scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total value billed divided by the total number of visits, discharges, cases and/or scans.

Refinitiv collects any segmental breakout information provided by the company using: Revenue per Visit/Discharge/Case/Scan [MHEZ].

Definition revised January 2021

Net Inpatient Revenues

MHGE

COA Code MHGE

Eikon for Office Field TR.NetInpatientRevenues

Eikon for Office Label Net Inpatient Revenues

Units Period header Currency, Following Period Header Unit

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Healthcare Facilities Operating Metrics, IS

Net Inpatient Revenues [MHGE] represents the total billed value for the services provided by the hospital to its inpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Net Outpatient Revenues**MHGG**

COA Code	MHGG
Eikon for Office Field	TR.NetOutpatientRevenues
Eikon for Office Label	Net Outpatient Revenues
Units	Period header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Net Outpatient Revenues [MHGG] represents the total billed value for the services provided by the hospital to its outpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Average Number of Licensed Beds**MHGK**

COA Code	MHGK
Eikon for Office Field	TR.AvgNumLicensedBeds
Eikon for Office Label	Average Number of Licensed Beds
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Average Number of Licensed Beds [MHGK] represents the average number of licensed beds owned by the hospital during the period. It is obtained by weighting the total number of licensed beds owned, according to the periods owned.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised January 2021

Utilization of Licensed Beds - %**MHGO**

COA Code	MHGO
Eikon for Office Field	n/a

Eikon for Office Label n/a

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Healthcare Facilities Operating Metrics, IS

Utilization of Licensed Beds - % [MHGO] represents the average utilization of the licensed beds during the period.

It is obtained using the average patient days divided by average licensed beds divided by number of days in the period.

Definition revised March 2008

Utilization of Licensed Beds, Total - %

MHGP

COA Code MHGP

Eikon for Office Field TR.UtilizOfLicensedBedsTotalPct

Eikon for Office Label Utilization of Licensed Beds, Total -%

Units Percentage (%)

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Healthcare Facilities Operating Metrics, IS

Utilization of Licensed Beds, Total - % [MHGP] represents the Company level average utilization of the licensed beds during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average patient days divided by average licensed beds divided by number of days in the period.

In the event that the Company level Utilization of Licensed Beds, Total - % [MHGP] is not reported by the company, Refinitiv calculates the item using Patient Days [MHGQ] divided by 365 days, divided by Average Number of Licensed Beds [MHGK].

Refinitiv collects any segmental breakout information provided by the company using: Utilization of Licensed Beds - % [MHGO]

Definition revised March 2008

Patient Days

MHGQ

COA Code MHGQ

Eikon for Office Field TR.PatientDaysRF

Eikon for Office Label Patient Days

Units Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Patient Days [MHGQ] represents the total number of days of patient care provided by the hospital for the periods indicated.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised January 2021

Equivalent Patient Days

MHGZ

COA Code	MHGZ
Eikon for Office Field	TR.EquivPatDays
Eikon for Office Label	Equivalent Patient Days
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Equivalent Patient Days [MHGQ] represents actual admissions/patient days adjusted to include outpatient services.

It is obtained by multiplying actual admissions/patient days by the sum of gross inpatient revenues and outpatient revenues, and dividing the result by gross inpatient revenues.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised January 2021

Inpatient Revenue per Patient Day

MHJE

COA Code	MHJE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Patient Day [MHJE] represents the average inpatient revenues earned by the hospital for each patient day.

It is obtained using total billed value of inpatient services divided by the total number of patient days.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Inpatient Revenue per Patient Day, Total

MHJF

COA Code	MHJF
Eikon for Office Field	TR.InpatientRevenuePerPatientDayTotal
Eikon for Office Label	Inpatient Revenue per Patient Day, Total
Units	Period header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Patient Day, Total [MHJF] represents the Company level average inpatient revenues earned by the hospital for each patient day, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total billed value of inpatient services divided by the total number of patient days.

Refinitiv collects any segmental breakout information provided by the company using: Inpatient Revenue per Patient Day [MHJE].

Definition revised March 2008

Inpatient Revenue per Admission

MHJG

COA Code	MHJG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Admission [MHJG] represents the average inpatient revenues earned by the hospital for each admission.

It is obtained using the total billed value of inpatient services divided by the number of admissions.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Inpatient Revenue per Admission, Total

MHJH

COA Code	MHJH
Eikon for Office Field	TR.InpatientRevenuePerAdmissionTotal
Eikon for Office Label	Inpatient Revenue per Admission, Total
Units	Period header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Admission, Total [MHJH] represents the Company level average inpatient revenues earned by the hospital for each admission, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements. It is obtained using the total billed value of inpatient services divided by the number of admissions.

Refinitiv collects any segmental breakout information provided by the company using: Inpatient Revenue per Admission [MHJG].

Definition revised March 2008

Outpatient Revenue per Visit

MHJK

COA Code	MHJK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Outpatient Revenue per Visit [MHJK] represents the average outpatient revenue earned by the hospital for each hospital visit.

It is obtained using the total billed value of outpatient services divided by the number of hospital visits.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised January 2021

Outpatient Revenue per Visit, Total**MHJL**

COA Code	MHJL
Eikon for Office Field	TR.OutpatientRevenuePerVisitTotal
Eikon for Office Label	Outpatient Revenue per Visit
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Outpatient Revenue per Visit, Total [MHJL] represents the Company level average outpatient revenue earned by the hospital for each hospital visit, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total billed value of outpatient services divided by the number of hospital visits.

Refinitiv collects any segmental breakout information provided by the company using: Outpatient Revenue per Visit [MHJK].

Definition revised January 2021

Average Length of Stay (Days)**MHJO**

COA Code	MHJO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Average Length of Stay (Days) [MHJO] represents the average number of days an admitted patient stays in the facility.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised January 2021

Average Length of Stay (Days), Total**MHJP**

COA Code	MHJP
Eikon for Office Field	TR.AverageLengthOfStayTotal

Eikon for Office Label	Average Length of Stay (Days), Total
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, IS

Average Length of Stay (Days), Total [MHJP] represents the Company level average number of days an admitted patient stays in the facility, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv collects any segmental breakout information provided by the company using: Average Length of Stay (Days) [MHJO]

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised January 2021

Operating Metrics – Hotels/Gaming

Hotels/Gaming		MHGI
COA Code	MHGI	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Hotels/Gaming Operating Metrics, IS	

Hotels/Gaming [MHGI] represents the hotels/gaming industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the hotels/gaming industry, reported by the company.

The Hotels/Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges
- Casinos & Gaming of companies engaged in casinos and gambling operations

The Hotels/Gaming Industry excludes

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Occupancy - %		MHAE
COA Code	MHAE	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Percentage (%)	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	

Data Type Hotels/Gaming Operating Metrics, IS

Occupancy - % [MHAE] represents the percentage of rooms that are occupied or rented in a hotel at a given time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Occupancy, Total - % MHAF

COA Code	MHAF
Eikon for Office Field	TR.OccupancyTotalPct
Eikon for Office Label	Occupancy, Total - %
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Occupancy, Total - % [MHAF] represents the Company level Occupancy percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of rooms that are occupied or rented in a hotel at a given time.

Refinitiv collects any segmental breakout information provided by the company using: Occupancy - % [MHAE].

Definition revised March 2008

Average Daily Room Rate (ADR) MHAG

COA Code	MHAG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Average Daily Room Rate (ADR) [MHAG] represents the average rental income per occupied room in a given time period.

It is obtained using the total room revenues divided by the total number of rooms sold.

This information is generally obtained from the Management's Discussion and Analysis of the hotel's operating performance.

Definition revised January 2021

Average Daily Room Rate (ADR), Total

MHAH

COA Code	MHAH
Eikon for Office Field	TR.AvgDailyRoomRateTotal
Eikon for Office Label	Average Daily Room Rate (ADR), Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Average Daily Room Rate (ADR), Total [MHAH] represents the Company level average rental income per occupied room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues divided by the total number of rooms sold.

Refinitiv collects any segmental breakout information provided by the company using: Average Daily Room Rate [MHAG].

Definition revised January 2021

Revenue per Available Room (REVPAR)

MHAJ

COA Code	MHAJ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Revenue per Available Room (REVPAR) [MHAJ] represents the average revenue earned per available room in a given time period.

It is obtained using the total room revenues in a given period (net of discounts, sales taxes, and meals) divided by the number of available room in a given time period. Alternatively, it can also be obtained using the average daily room rate (ADR) multiplied by the occupancy rate.

Refinitiv collects this information as disclosed in the Management's Discussion and Analysis of the hotel's operating performance.

Definition revised January 2021

Revenue per Avai. Room (REVPAR), Total MHAK

COA Code	MHAK
Eikon for Office Field	TR.RevenuePerAvailRoomTotal
Eikon for Office Label	Revenue per Available Room (REVPAR), Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Revenue per Available Room (REVPAR), Total [MHAK] represents the Company level average revenue earned per available room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues in a given period (net of discounts, sales taxes, and meals) divided by the number of available room in a given time period. Alternatively, it can also be obtained using the average daily room rate (ADR) multiplied by the occupancy rate.

Refinitiv collects any segmental breakout information provided by the company using: Revenue per Available Room (REVPAR) [MHAJ].

Definition revised January 2021

Property-Level EBITDA MHAO

COA Code	MHAO
Eikon for Office Field	TR.PropertyLevelEbitda
Eikon for Office Label	Property-Level EBITDA
Units	Period header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Property-Level EBITDA [MHAO] represents earnings before interest, other non-operating Income/Expense, Taxes, depreciation and amortization, and before any corporate expenses and stock compensation expense on properties that a company owns.

Property EBITDA is different from Consolidated EBITDA, as Consolidated EBITDA may include other corporate and stock compensation expenses.

This information is generally obtained from press releases, and the Management's Discussion and Analysis of the company's operating performance (if available in the financial report). For US companies, this information is not usually available in the 10-K or 10-Q.

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised October 2007

Value of Slot Handle		MHCE
COA Code	MHCE	
Eikon for Office Field	TR.ValueOfSlotHandle	
Eikon for Office Label	Value of Slot Handle	
Units	Period header Currency, Following Period Header Unit	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Hotels/Gaming Operating Metrics, IS	

Value of Slot Handle [MHCE] represents the total amount of coins, tokens, credits or currency placed into slot machines by patrons to play the slot machines.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Growth in Table Games Drop (Volume) - %		MHCG
COA Code	MHCG	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Percentage (%)	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Hotels/Gaming Operating Metrics, IS	

Growth in Table Games Drop (Volume) - % [MHCG] represents the percentage of change of the table games drop from the prior period.

Table games drop refers to the amount of chips exchanged for cash or cash equivalents for table games.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Growth in Table Games Drop (Volume), Total - %**MHCH**

COA Code	MHCH
Eikon for Office Field	TR.GrowthInTblGamesDropTotalPct
Eikon for Office Label	Growth in Table Games Drop (Vol.), Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Growth in Table Games Drop (Volume), Total - % [MHCH] represents the Company level Growth in the volume of Table Games Drop. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of change of the table games drop from the prior period. Table games drop refers to the amount of chips exchanged for cash or cash equivalents for table games.

Refinitiv collects any segmental breakout information provided by the company using: Growth in Table Games Drop (Volume) - % [MHCG].

Definition revised March 2008

Percentage of Win or Hold - %**MHCK**

COA Code	MHCK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Percentage of Win or Hold - % [MHCK] represents the gross win as a percentage of total slot handle or total table games drop.

Refinitiv obtains the break out of the Percentage of Win or Hold - % [MHCK] by slot handles and table games, if the information is separately disclosed by the casino. Refinitiv then populates the percentage for each type of game on separate lines using the same code [MHCK]. However, each line has a unique description of the type of Percentage of Win or Hold - %

Definition revised March 2008

Percentage of Win or Hold, Total - %**MHCL**

COA Code	MHCL
Eikon for Office Field	TR.PercentageofWinorHoldTotalPct
Eikon for Office Label	Percentage of Win or Hold, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, IS

Percentage of Win or Hold, Total - % [MHCL] represents the Company level Percentage Win or Hold, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows gross win as a percentage of total slot handle or total table games drop.

Refinitiv collects any segmental breakout information provided by the company using: Percentage of Win or Hold - % [MHCK].

Definition revised March 2008

Operating Metrics – Insurance

Insurance	MIIS
COA Code	MIIS
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

Insurance [MIIS] represents the insurance industry for Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies
- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans
- Property and casualty, and life and health Reinsurance carriers

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Expense Ratio - %	MIBE
COA Code	MIBE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Insurance Operating Metrics, IS

Expense Ratio - % [MIBE] represents the sum of the acquisition costs and other underwriting expenses in relation to the premium earned.

This is obtained by using the total acquisition and underwriting expenses, divided by the total premiums earned. Expense Ratio - % [MIBE] reflects the insurance company's expense ratio reported under the reported GAAP.

Expense Ratio - % [MIBE] excludes:

- Statutory Expense Ratio [MIBO]

Definition revised March 2008

Expense Ratio, Total - %

MIBF

COA Code MIBF

Eikon for Office Field TR.ExpenseRatioTotalPct

Eikon for Office Label Expense Ratio, Total -%

Units Percentage (%)

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Insurance Operating Metrics, IS

Expense Ratio, Total - % [MIBF] represents the Company level Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned.

Refinitiv collects any segmental breakout information provided by the company using: Expense Ratio - % [MIBE].

Expense Ratio, Total - % [MIBF] reflects the insurance company's expense ratio reported under the reported GAAP. It excludes: Statutory Expense Ratio, Total - % [MIBP]

Definition revised March 2008

Loss Ratio - %

MIBG

COA Code MIBG

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Percentage (%)

Polarity Positive

Annual History Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS
Loss Ratio - % [MIBG] represents loss expenses incurred by an insurance company, in relation to the total premiums earned.	
This is obtained by using the total of incurred losses and loss adjustment expenses, divided by premium earned.	

The insurance company may report loss ratio under the reported GAAP and the Statutory Accounting Principle separately. In such case Refinitiv collects the loss ratio that is in line with the accounting principles, while the non-GAAP ratio is ignored.

Loss Ratio - % [MIBG] includes:

- Loss ratio calculated under reported GAAP

Loss Ratio - % [MIBG] excludes:

- Loss ratio calculated under statutory accounting principle

Definition revised March 2008

Loss Ratio, Total - %

MIBH

COA Code	MIBH
Eikon for Office Field	TR.LossRatioTotalPct
Eikon for Office Label	Loss Ratio, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

Loss Ratio, Total - % [MIBH] represents the Company level Loss Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the loss expenses incurred by an insurance company, in relation to the total premiums earned.

Refinitiv collects any segmental breakout information provided by the company using: Loss Ratio - % [MIBG].

Definition revised March 2008

Combined Ratio - %

MIBK

COA Code	MIBK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

Combined Ratio - % [MIBK] represents the combination of the loss ratio and the expense ratio. This is an indicator of the operational profitability of an insurance company.

This is obtained by using the total operating expenses (includes acquisition and underwriting expenses) and incurred losses, divided by the total premiums earned. It can also be obtained by adding the Expense Ratio - % [MIBE] and Loss Ratio - % [MIBG].

Definition revised March 2008

Combined Ratio, Total - %

MIBL

COA Code	MIBL
Eikon for Office Field	TR.CombinedRatioTotalPct
Eikon for Office Label	Combined Ratio, Total -% (Insurance)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

Combined Ratio, Total - % [MIBL] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the combination of the loss ratio and the expense ratio, and is an indicator of the operational profitability of an insurance company.

Refinitiv collects any segmental breakout information provided by the company using: Combined Ratio - % [MIBK].

Definition revised March 2008

Statutory Expense Ratio - %

MIBO

COA Code	MIBO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility

Data Type Insurance Operating Metrics, IS

Statutory Expense Ratio - % [MIBO] represents the sum of the acquisition costs and other underwriting expenses in relation to the premium earned (under the Statutory Accounting Principle).

This is obtained by using the total acquisition and underwriting expenses, divided by the total premiums earned – according to the Statutory Accounting Principle.

Statutory Expense Ratio - % [MIBO] excludes: Expense Ratio [MIBE], which is calculated using the reported GAAP.

Definition revised March 2008

Statutory Expense Ratio, Total - %

MIBP

COA Code	MIBP
Eikon for Office Field	TR.StatutoryExpenseRatioTotalPct
Eikon for Office Label	Statutory Expense Ratio, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

Statutory Expense Ratio, Total - % [MIBP] represents the Company level Statutory Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned (under the Statutory Accounting Principle).

Refinitiv collects any segmental breakout information provided by the company using: Statutory Expense Ratio - % [MIBO].

Definition revised March 2008

Wghtd. Avg. Cost of Capital (WACC)- %

MIBQ

COA Code	MIBQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

Weighted Average Cost of Capital (WACC) - % [MIBQ] represents the average cost of raising capital, by proportionately weighing the cost of each category of capital. The company may raise its capital by issuing equity or from borrowings.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Wght. Avg. Cost of Cap.(WACC), Total- % MIBR

COA Code	MIBR
Eikon for Office Field	TR.WtdAvgCostOfCapTotalPct
Eikon for Office Label	Weighted Average Cost of Capital (WACC), Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

Weighted Average Cost of Capital (WACC), Total - % [MIBR] represents the Company level Weighted Average Cost of Capital, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average cost of raising capital, by proportionately weighing the cost of each category of capital. The company may raise its capital by issuing equity or from borrowings.

Refinitiv collects any segmental breakout information provided by the company using: Weighted Average Cost of Capital (WACC) - % [MIBQ].

Definition revised March 2008

Underwriting Profit or Loss MIBZ

COA Code	MIBZ
Eikon for Office Field	TR.UnderwritingProfitOrLoss
Eikon for Office Label	Underwriting Profit or Loss
Units	Period header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

Underwriting Profit or Loss [MIBZ] represents the money earned or loss by an insurer in its underwriting operations.

This is obtained by subtracting the sum of its losses, loss adjusting expenses and other underwriting expenses, from the total premiums earned.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

New Business Profit

MIGK

COA Code	MIGK
Eikon for Office Field	TR.NewBusinessProfit
Eikon for Office Label	New Business Profit
Units	Period header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

New Business Profit [MIGK] represents the contribution of the total new business sales of an insurer during the period.

The insurer's new business sales can include premium income on new regular policies, and also single premium policies.

Definition revised October 2007

New Business Ann. Prem. Equiv.(APE)

MIGO

COA Code	MIGO
Eikon for Office Field	TR.NewBusinessAnnualPremiumEquiv
Eikon for Office Label	New Business Annual Premium Equivalent (APE)
Units	Period header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

New Business Annual Premium Equiv. [MIGO] represents the annual premium amount for regular premium contracts plus 10% of new single premiums.

Due to the difference in the proportion of single premium policies between the insurers, New Business Annual Premium Equiv. [MIGO] enables a better comparison of the volume of the new business amongst the insurers.

Annual Premium Equivalent has traditionally been the common industry sales measure in the UK and Ireland.

Definition revised October 2007

New Business Margin - %	MIGQ
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COA Code	MIGQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

New Business Margin - % [MIGQ] represents the profit from new business sales, expressed as a percentage of the Present Value of New Business Premiums (PVNBP) for the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

New Business Margin, Total - %	MIGR
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COA Code	MIGR
Eikon for Office Field	TR.NewBusinessMarginTotalPct
Eikon for Office Label	New Business Margin -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, IS

New Business Margin, Total - % [MIGR] represents the Company level New Business Margin percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the profit from new business sales, expressed as a percentage of the Present Value of New Business Premiums (PVNBP) for the period.

Refinitiv collects any segmental breakout information provided by the company using: New Business Margin - % [MIGQ].

Definition revised March 2008

Operating Metrics – Internet Media

Internet Media

MIMT

COA Code	MIMT
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Internet Media [MIMT] represents the internet media industry for Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the internet media industry, reported by the company.

The Internet Media industry consists of:

- IT Services & Consulting companies engaged in customized software development, ISP providers, online support services, online database management, interactive data access and auctioning services
- Advertising/Marketing companies engaged in print and broadcast media advertising agencies, marketing research, public opinion research, public relations and other marketing and consulting services
- Large corporations with operations in broadcasting, entertainment production or publishing, where at least two of the business lines comprise a substantial portion of the company's total operation

The Internet Media industry excludes:

- Companies utilizing the internet as an auxiliary means of retailing merchandise (classified under the Retail - Catalog & Internet Order Industry)
- Companies utilizing the internet as an auxiliary means of distributing content (classified under the Publishing Industry), information and data delivery (classified under the Integrated Telecommunications Services Industry), and delivery of financial information (classified under the Investment Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Average Revenue per Click

MIIE

COA Code	MIIE
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Average Revenue per Click [MIIE] represents the average revenue earned per click from each campaign.

This is a measurement of the average revenue earned each time a visitor clicks on an advertisement displayed in a website.

Definition revised January 2021

Average Revenue per Click, Total MIIF

COA Code	MIIF
Eikon for Office Field	TR.AvgRevenuePerClickTotal
Eikon for Office Label	Average Revenue per Click, Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Average Revenue per Click, Total [MIIF] represents the Company level average revenue earned per click from each campaign, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This is a measurement of the average revenue earned each time a visitor clicks on an advertisement displayed in a website.

Refinitiv collects any segmental breakout information provided by the company using: Average Revenue per Click [MIIE].

Definition revised January 2021

Average Revenue per Customer MIIG

COA Code	MIIG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Average Revenue per Customer [MIIG] represents the revenue generated by a customer per month.

This item is commonly used by telephone carriers and other industries including consumer Internet services, to measure the rate of revenue generation. This term is also commonly known as Average Revenue per User (ARPU).

Refinitiv obtains the break out of the Revenue per Customer, Average [MIIG] by business lines, if the information is separately disclosed by the company. Refinitiv then populates the revenue for each type of business on separate lines using the same code [MIIG]. However, each line has a unique description of the type of Revenue per Customer, Average earned.

Definition revised January 2021

Average Revenue per Customer, Total

MIIH

COA Code	MIIH
Eikon for Office Field	TR.AvgRevenuePerCustomerTotal
Eikon for Office Label	Average Revenue per Customer, Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Average Revenue per Customer, Total [MIIH] represents the Company level revenue generated by a customer per month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This item is commonly used by telephone carriers and other industries including consumer Internet services, to measure the rate of revenue generation. This term is also commonly known as Average Revenue per User (ARPU).

Refinitiv collects any segmental breakout information provided by the company using: Average Revenue per Customer [MIIG].

Definition revised January 2021

Click Rate - %

MIIK

COA Code	MIIK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Click Rate - % [MIIK] represents the frequency an advertisement downloaded with a webpage, is clicked on.

This is obtained using the number of clicks on an ad on a webpage, divided by the total number of times that the ad was downloaded with a page. For example: if one in ten web-users who downloaded a page click on the ad, then the Click Rate would be 10%.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Click Rate, Total - % MIIL

COA Code	MIIL
Eikon for Office Field	TR.ClickRateTotalPct
Eikon for Office Label	Click rate, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Click Rate, Total - % [MIIL] represents the Company level Click Rate, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the frequency an advertisement downloaded with a webpage, is clicked on. This is obtained using the number of clicks on an ad on a webpage, divided by the total number of times that the ad was downloaded with a page.

For example: if one in ten web-users who downloaded a page click on the ad, then the Click Rate would be 10%.

Refinitiv collects any segmental breakout information provided by the company using: Click Rate - % [MIIK].

Definition revised March 2008

Number of Page Views (User Traffic) MIKE

COA Code	MIKE
Eikon for Office Field	TR.NumberOfPageViews
Eikon for Office Label	Number of Page Views (User Traffic)
Units	Whole Number
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Number of Page Views (User Traffic) [MIKE] represents the number of hits (page views) that a website has received over the specified period of time. This is used to measure the user traffic of a particular website during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Paid Clicks MIKG

COA Code	MIKG
Eikon for Office Field	TR.ValueOfPaidClicks
Eikon for Office Label	Value of Paid Clicks
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Value of Paid Clicks [MIKG] represents the total sales resulting from the click-paid activity for an internet media company.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2010

Query Market Share - % MIKK

COA Code	MIKK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Query Market Share - % [MIKK] represents the market share percentage specifically for query volumes of an Internet search company (Yahoo, Google etc.).

It is an indicator of the search engine's market position in the specified region, with respect to the totals search/query volume during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Query Market Share, Total - %

MIKL

COA Code	MIKL
Eikon for Office Field	TR.QueryMarketShareTotalPct
Eikon for Office Label	Query Market Share, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Query Market Share, Total - % [MIKL] represents the Company level Query Market Share percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the market share percentage specifically for query volumes of an Internet search company (Yahoo, Google etc.). It is an indicator of the search engine's market position, with respect to the totals search/query volume during the period. Refinitiv collects any segmental breakout information provided by the company using: Query Market Share - % [MIKK].

Definition revised March 2008

Traffic Acquisition Costs (TAC)

MIKQ

COA Code	MIKQ
Eikon for Office Field	TR.TrafficAcquCost
Eikon for Office Label	Traffic Acquisition Costs (TAC)
Units	Period Header Currency, Following Period Header Unit
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Internet Media Operating Metrics, IS

Traffic Acquisition Costs (TAC) [MIKQ] represents the cost for a company to acquire traffic into their site.

This cost is considered as the cost of revenue for many internet search company such as Yahoo, Google, etc.

Definition revised March 2010

Operating Metrics – Mining and Steel, Average Price

Mining and Steel, Average Price MMAP

COA Code	MMAP
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Mining and Steel, Average Price [MMAP] represents the average price operating metrics information collected by Refinitiv for the Mining and Steel industry. This includes the average selling price information for a range of metals and steel, reported by a mining company engaged in the extraction and primary processing of precious metals and minerals, or by a mining company that is also engaged in the production of steel.

Refinitiv collects average price information for 8 types of metals and minerals, and for steel:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond
- Steel

The operating metrics information is generally obtained from the management's discussion and analysis of the company's operating performance.

Definition revised March 2016

Copper, Average Price per Metric Ton MADG

COA Code	MADG
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Copper, Average Price per Metric Ton [MADG] represents the average selling price of copper per metric ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Long Ton [MADE]
- Copper, Average Price per US Ton [MADK]

Definition revised January 2021

Copper, Average Price per Metric Ton, Total

MADH

COA Code	MADH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Copper, Average Price per Metric Ton, Total [MADH] represents the company-level average selling price of copper per metric ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Copper, Average Price per Metric Ton [MADG].

Other variations of reporting unit for this item are:

- Copper, Average Price per Long Ton, Total [MADF]
- Copper, Average Price per US Ton, Total [MADL]

Definition revised January 2021

Copper, Average Price per Long Ton

MADE

COA Code	MADE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Copper, Average Price per Long Ton [MADE] represents the average selling price of Copper per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Ton [MADG]
- Copper, Average Price per US Ton [MADK]

Definition revised January 2021

Copper, Average Price per Long Ton, Total **MADF**

COA Code	MADF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Copper, Average Price per Long Ton, Total [MADF] represents the Company level Average Selling Price of Copper per Long Ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Copper, Average Price per Long Ton [MADE]

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Ton, Total [MADH]
- Copper, Average Price per US Ton, Total [MADL]

Definition revised January 2021

Copper, Average Price per US Ton **MADK**

COA Code	MADK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Copper, Average Price per US Ton [MADK] represents the average selling price of Copper per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Ton [MADG]
- Copper, Average Price per Long Ton [MADE]

Definition revised January 2021

Copper, Average Price per US Ton, Total **MADL**

COA Code	MADL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Copper, Average Price per US Ton, Total [MADL] represents the Company level Average Selling Price of Copper per US Ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Copper, Average Price per US Ton [MADK].

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Ton, Total [MADH]
- Copper, Average Price per Long Ton, Total [MADF]

Definition revised January 2021

Copper, Average Price per Metric Ton **SADG**

COA Code	SADG
Eikon for Office Field	TR.CopperAvgPricePerMetricTon
Eikon for Office Label	Copper, Average Price per Metric Ton
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Copper, Average Price per Metric Ton [SADG] captures the average selling price of copper per metric ton, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Copper, Average Price per Metric Ton, Total [MADH]
- Copper, Average Price per Long Ton, Total [MADF], converted into metric ton using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Copper, Average Price per US Ton, Total [MADL], converted into metric ton using the following conversion factor - where one US ton is equivalent to 0.90718 metric ton

Copper, Average Price per Metric Ton [SADG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised January 2021

Diamonds, Average Price per Carat

MADO

COA Code	MADO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Diamonds, Average Price per Carat [MADO] represents the average selling price of Diamonds per Carat, during the specified period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Diamonds, Average Price per Carat, Total

MADP

COA Code	MADP
Eikon for Office Field	TR.DiamondsAvgPricePerCaratTotal
Eikon for Office Label	Diamonds, Average Price per Carat, Total
Units	Period Header Currency, Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Diamonds, Average Price per Carat, Total [MADP] represents Company level Average Selling Price of Diamonds per Carat during the specified period of time, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv collects any segmental breakout information provided by the company using: Diamonds, Average Price per Carat [MADO].

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Gold, Average Price per Troy Ounce

MAGK

COA Code	MAGK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Gold, Average Price per Troy Ounce [MAGK] represents the average selling price of Gold per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Gram [MAGE]
- Gold, Average Price per Ounce [MAGG]

Definition revised January 2021

Gold, Average Price per Troy Ounce, Total

MAGL

COA Code	MAGL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Gold, Average Price per Troy Ounce, Total [MAGL] represents the Company level Average Selling Price of Gold per Troy Ounce during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Gold, Average Price per Troy Ounce [MAGK].

Other variations of reporting unit for this item are:

- Gold, Average Price per Gram, Total [MAGF]
- Gold, Average Price per Ounce, Total [MAGH]

Definition revised January 2021

Gold, Average Price per Gram

MAGE

COA Code	MAGE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Gold, Average Price per Gram [MAGE] represents the average selling price of Gold per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce [MAGK]
- Gold, Average Price per Ounce [MAGG]

Definition revised January 2021

Gold, Average Price per Gram, Total

MAGF

COA Code	MAGF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Average Price)

Gold, Average Price per Gram, Total [MAGF] represents the Company level Average Selling Price of Gold per Gram during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Gold, Average Price per Gram [MAGE]

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Ounce, Total [MAGH]

Definition revised January 2021

Gold, Average Price per Ounce

MAGG

COA Code MAGG

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Average Price)

Gold, Average Price per Ounce [MAGG] represents the average selling price of Gold per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce [MAGK]
- Gold, Average Price per Gram [MAGE]

Definition revised January 2021

Gold, Average Price per Ounce, Total

MAGH

COA Code MAGH

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Average Price)

Gold, Average Price per Ounce, Total [MAGH] represents the Company level Average Selling Price of Gold per Ounce during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Gold, Average Price per Ounce [MAGG].

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Gram, Total [MAGF]

Definition revised January 2021

Gold, Average Price per Troy Ounce

SAGK

COA Code SAGK

Eikon for Office Field TR.GoldAvgPricePerTroyOunce

Eikon for Office Label Gold, Average Price per Troy Ounce

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Average Price)

Gold, Average Price per Troy Ounce [SAGK] captures the average selling price of Gold per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Gram, Total [MAGF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Average Price per Ounce, Total [MAGH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Gold, Average Price per Troy Ounce [SAGK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised January 2021

Iron Ore, Average Price per Metric Ton

MAIG

COA Code MAIG

Eikon for Office Field n/a

Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Iron Ore, Average Price per Metric Ton [MAIG] represents the average selling price of iron ore per metric ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Long Ton [MAIE]
- Iron Ore, Average Price per US Ton [MAIK]

Definition revised January 2021

Iron Ore, Average Price per Metric Ton, Total

MAIH

COA Code	MAIH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Iron Ore, Average Price per Metric Ton, Total [MAIH] represents the company-level average selling price of iron ore per metric ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Iron Ore, Average Price per Metric Ton [MAIG].

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Long Ton, Total [MAIF]
- Iron Ore, Average Price per US Ton, Total [MAIL]

Definition revised January 2021

Iron Ore, Average Price per Long Ton

MAIE

COA Code	MAIE
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Iron Ore, Average Price per Long Ton [MAIE] represents the average selling price of Iron Ore per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Ton [MAIG]
- Iron Ore, Average Price per US Ton [MAIK]

Definition revised January 2021

Iron Ore, Average Price per Long Ton, Total

MAIF

COA Code	MAIF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Iron Ore, Average Price per Long Ton, Total [MAIF] represents the Company level Average Selling Price of Iron Ore per Long Ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Iron Ore, Average Price per Long Ton [MAIE]

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Ton, Total [MAIH]
- Iron Ore, Average Price per US Ton, Total [MAIL]

Definition revised January 2021

Iron Ore, Average Price per US Ton

MAIK

COA Code	MAIK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Iron Ore, Average Price per US Ton [MAIK] represents the average selling price of Iron Ore per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Ton [MAIG]
- Iron Ore, Average Price per Long Ton [MAIE]

Definition revised January 2021

Iron Ore, Average Price per US Ton, Total

MAIL

COA Code	MAIL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Iron Ore, Average Price per US Ton, Total [MAIL] represents the Company level Average Selling Price of Iron Ore per US Ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Iron Ore, Average Price per US Ton [MAIK]

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Ton, Total [MAIH]
- Iron Ore, Average Price per Long Ton, Total [MAIF]

Definition revised January 2021

Iron Ore, Average Price per Metric Ton

SAIG

COA Code	SAIG
Eikon for Office Field	TR.IronOreAvgPricePerMetricTonne
Eikon for Office Label	Iron Ore, Average Price per Metric Ton
Units	Period Header Currency, Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Iron Ore, Average Price per Metric Ton [SAIG] captures the average selling price of iron ore per metric ton, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Iron Ore, Average Price per Metric Ton, Total [MAIH]
- Iron Ore, Average Price per Long Ton, Total [MAIF], converted into metric ton using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Iron Ore, Average Price per US Ton, Total [MAIL], converted into metric ton using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Iron Ore, Average Price per Metric Ton [SAIG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised January 2021

Platinum, Average Price per Troy Ounce

MAPZ

COA Code	MAPZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Platinum, Average Price per Troy Ounce [MAPZ] represents the average selling price of Platinum per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Gram [MAPO]
- Platinum, Average Price per Ounce [MAPQ]

Definition revised January 2021

Platinum, Average Price per Troy OZ, Total

MAQA

COA Code	MAQA
Eikon for Office Field	n/a

Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Platinum, Average Price per Troy Ounce, Total [MAQA] represents the Company level Average Selling Price of Platinum per Troy Ounce during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Platinum, Average Price per Troy Ounce [MAPZ]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Gram, Total [MAPP]
- Platinum, Average Price per Ounce, Total [MAPR]

Definition revised January 2021

Platinum, Average Price per Gram

MAPO

COA Code	MAPO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Platinum, Average Price per Gram [MAPO] represents the average selling price of Platinum per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy Ounce [MAPZ]
- Platinum, Average Price per Ounce [MAPQ]

Definition revised January 2021

Platinum, Average Price per Gram, Total

MAPP

COA Code	MAPP
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Platinum, Average Price per Gram, Total [MAPP] represents the Company level Average Selling Price of Platinum per Gram, during the specified period of time.

Refinitiv collects any segmental breakout information provided by the company using: Platinum, Average Price per Gram [MAPO]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy Ounce, Total [MAQA]
- Platinum, Average Price per Ounce, Total [MAPR]

Definition revised January 2021

Platinum, Average Price per Ounce

MAPQ

COA Code	MAPQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Platinum, Average Price per Ounce [MAPQ] represents the average selling price of Platinum per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy Ounce [MAPZ]
- Platinum, Average Price per Gram [MAPO]

Definition revised January 2021

Platinum, Average Price per Ounce, Total

MAPR

COA Code	MAPR
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Platinum, Average Price per Ounce, Total [MAPR] represents the Company level Average Selling Price of Platinum per Ounce during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Platinum, Average Price per Ounce [MAPQ]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy Ounce, Total [MAQA]
- Platinum, Average Price per Gram, Total [MAPP]

Definition revised January 2021

Platinum, Average Price per Troy Ounce

SAPZ

COA Code	SAPZ
Eikon for Office Field	TR.PlatinumAvgPricePerTroyOunce
Eikon for Office Label	Platinum, Average Price per Troy Ounce
Units	Period Header Currency, Real Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Platinum, Average Price per Troy Ounce [SAPZ] captures the average selling price of Platinum per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Platinum, Average Price per Troy Ounce, Total [MAQA]
- Platinum, Average Price per Gram, Total [MAPP], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Average Price per Ounce, Total [MAPR], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Platinum, Average Price per Troy Ounce [SAPZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised January 2021

Silver, Average Price per Troy Ounce**MASK**

COA Code	MASK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Silver, Average Price per Troy Ounce [MASK] represents the average selling price of Silver per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Gram [MASE]
- Silver, Average Price per Ounce [MASG]

Definition revised January 2021

Silver, Average Price per Troy Ounce, Total**MASL**

COA Code	MASL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Silver, Average Price per Troy Ounce, Total [MASL] represents the Company level Average Selling Price of Silver per Troy Ounce during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Silver, Average Price per Troy Ounce [MASK]

Other variations of reporting unit for this item are:

- Silver, Average Price per Gram, Total [MASF]
- Silver, Average Price per Ounce, Total [MASH]

Definition revised January 2021

Silver, Average Price per Gram**MASE**

COA Code	MASE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Silver, Average Price per Gram [MASE] represents the average selling price of Silver per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce [MASK]
- Silver, Average Price per Ounce [MASG]

Definition revised January 2021

Silver, Average Price per Gram, Total**MASF**

COA Code	MASF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Silver, Average Price per Gram, Total [MASF] represents the Company level Average Selling Price of Silver per Gram during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Silver, Average Price per Gram [MASE]

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Ounce, Total [MASH]

Definition revised January 2021

Silver, Average Price per Ounce**MASG**

COA Code	MASG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Silver, Average Price per Ounce [MASG] represents the average selling price of Silver per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce [MASK]
- Silver, Average Price per Gram [MASE]

Definition revised January 2021

Silver, Average Price per Ounce, Total**MASH**

COA Code	MASH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Silver, Average Price per Ounce, Total [MASH] represents the Company level Average Selling Price of Silver per Ounce during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Silver, Average Price per Ounce [MASG]

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Gram, Total [MASF]

Definition revised January 2021

Silver, Average Price per Troy Ounce**SASK**

COA Code	SASK
Eikon for Office Field	TR.SilverAvgPriceOunce
Eikon for Office Label	Silver, Average Price per Troy Ounce
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Silver, Average Price per Troy Ounce [SASK] captures the average selling price of Silver per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Gram, Total [MASF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Average Price per Ounce, Total [MASH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Silver, Average Price per Troy Ounce [SASK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised January 2021

Steel, Average Price per Long Ton**MATE**

COA Code	MATE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Steel, Average Price per Long Ton [MATE] represents the average selling price of steel per long ton, during the specified period of time, as reported by the company.

This code is used to collect any segmental breakout information provided by a company. If a company provides only one company-level value it is collected using another code: Steel, Average Price per Long Ton, Total [MATL].

Other variations of reporting unit for this item are:

- Steel, Average Price per Metric Ton [MATG] – segmental break-outs presented in metric tons
- Steel, Average Price per Metric Ton, Total [MATH] – company-level total presented in metric tons
- Steel, Average Price per US Ton [MATK] – segmental break-outs presented in US tons
- Steel, Average Price per US Ton, Total [MATF] – company-level total presented in US tons

Definition added January 2021

Steel, Average Price per Long Ton, Total

MATL

COA Code	MATL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Steel, Average Price per Long Ton, Total [MATL] represents the company-level average selling price of steel per long ton, during a specified period of time, as reported by the company.

This code is used to collect a company-level total. If a company provides any segmental breakout it is collected using another code: Steel, Average Price per Long Ton [MATE].

Other variations of reporting unit for this item are:

- Steel, Average Price per Metric Ton [MATG] – segmental break-outs presented in metric tons
- Steel, Average Price per Metric Ton, Total [MATH] – company-level total presented in metric tons
- Steel, Average Price per US Ton [MATK] – segmental break-outs presented in US tons
- Steel, Average Price per US Ton, Total [MATF] – company-level total presented in US tons

Definition added January 2021

Steel, Average Price per Metric Ton

MATG

COA Code	MATG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive

Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Steel, Average Price per Metric Ton [MATG] represents the average selling price of steel per metric ton, during the specified period of time, as reported by the company.

This code is used to collect any segmental breakout information provided by a company. If a company provides only one company-level value it is collected using another code: Steel, Average Price per Metric Ton, Total [MATH].

Other variations of reporting unit for this item are:

- Steel, Average Price per Long Ton [MATE] – segmental break-outs presented in long tons
- Steel, Average Price per Long Ton, Total [MATL] – company-level total presented in long tons
- Steel, Average Price per US Ton [MATK] – segmental break-outs presented in US tons
- Steel, Average Price per US Ton, Total [MATF] – company-level total presented in US tons

Definition added January 2021

Steel, Average Price per Metric Ton, Total

MATH

COA Code	MATH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Steel, Average Price per Metric Ton, Total [MATH] represents the company-level average selling price of steel per metric ton, during a specified period of time, as reported by the company.

This code is used to collect a company-level total. If a company provides any segmental breakout it is collected using another code: Steel, Average Price per Metric Ton [MATG].

Other variations of reporting unit for this item are:

- Steel, Average Price per Long Ton [MATE] – segmental break-outs presented in long tons
- Steel, Average Price per Long Ton, Total [MATL] – company-level total presented in long tons
- Steel, Average Price per US Ton [MATK] – segmental break-outs presented in US tons
- Steel, Average Price per US Ton, Total [MATF] – company-level total presented in US tons

Definition added January 2021

Steel, Average Price per US Ton**MATK**

COA Code	MATK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Steel, Average Price per US Ton [MATK] represents the average selling price of steel per US ton, during the specified period of time, as reported by the company.

This code is used to collect any segmental breakout information provided by a company. If a company provides only one company-level value it is collected using another code: Steel, Average Price per US Ton, Total [MATF].

Other variations of reporting unit for this item are:

- Steel, Average Price per Long Ton [MATE] – segmental break-outs presented in long tons
- Steel, Average Price per Long Ton, Total [MATL] – company-level total presented in long tons
- Steel, Average Price per Metric Ton [MATG] – segmental break-outs presented in metric tons
- Steel, Average Price per Metric Ton, Total [MATH] – company-level total presented in metric tons

Definition added January 2021

Steel, Average Price per US Ton, Total**MATF**

COA Code	MATF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Steel, Average Price per US Ton, Total [MATF] represents the company-level average selling price of steel per US ton, during the specified period of time, as reported by the company.

This code is used to collect any segmental breakout information provided by a company. If a company provides only one company-level value it is collected using another code: Steel, Average Price per US Ton [MATK].

Other variations of reporting unit for this item are:

- Steel, Average Price per Long Ton [MATE] – segmental break-outs presented in long tons
- Steel, Average Price per Long Ton, Total [MATL] – company-level total presented in long tons
- Steel, Average Price per Metric Ton [MATG] – segmental break-outs presented in metric tons
- Steel, Average Price per Metric Ton, Total [MATH] – company-level total presented in metric tons

Definition added January 2021

Steel, Average Price per Metric Ton

SATG

COA Code	SATG
Eikon for Office Field	TR.SteelAvgPriceMetricTonne
Eikon for Office Label	Steel, Average Price per Metric Tonne
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Steel, Average Price per Metric Ton [SATG] represents the average selling price of steel per metric ton, during the specified period of time, as reported by the company.

Contingent upon the units reported by the company, it represents either one of the following:

- Steel, Average Price per Metric Ton, Total [MATH]
- Steel, Average Price per Long Ton, Total [MATL], converted into metric ton using a conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Steel, Average Price per US Ton, Total [MATF], converted into metric ton using a conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Steel, Average Price per Metric Ton [SATG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the company-level average price for the reported unit

Definition added January 2021

Titanium Slag, Average Price per Metric Ton

MATQ

COA Code	MATQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Titanium Slag, Average Price per Metric Ton [MATQ] represents the average selling price of Titanium Slag per Metric Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Long Ton [MATO]
- Titanium Slag, Average Price per US Ton [MATZ]

Definition revised January 2021

Titanium Slag, Average Price per Metric Ton, Total

MATR

COA Code	MATR
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Titanium Slag, Average Price per Metric Ton, Total [MATR] represents the company-level average selling price of titanium slag per metric ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per Metric Ton [MATQ]

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Long Ton, Total [MATP]
- Titanium Slag, Average Price per US Ton, Total [MAUA]

Definition revised January 2021

Titanium Slag, Average Price per Long Ton

MATO

COA Code	MATO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Titanium Slag, Average Price per Long Ton [MATO] represents the average selling price of Titanium Slag per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Metric Ton [MATQ]
- Titanium Slag, Average Price per US Ton [MATZ]

Definition revised January 2021

Titanium Slag, Avg. pp Long Ton, Total

MATP

COA Code	MATP
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Titanium Slag, Average Price per Long Ton, Total [MATP] represents the Company level Average Selling Price of Titanium Slag per Long Ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per Long Ton [MATO]

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Metric Ton, Total [MATR]
- Titanium Slag, Average Price per US Ton [MAUA]

Definition revised January 2021

Titanium Slag, Average Price per US Ton

MATZ

COA Code	MATZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Titanium Slag, Average Price per US Ton [MATZ] represents the average selling price of Titanium Slag per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Metric Ton [MATQ]
- Titanium Slag, Average Price per Long Ton [MATO]

Definition revised January 2021

Titanium Slag, Average Price per US Ton, Total MAUA

COA Code	MAUA
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Titanium Slag, Average Price per US Ton, Total [MAUA] represents the Company level Average Selling Price of Titanium Slag per US Ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per US Ton [MATZ]

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Metric Ton, Total [MATR]
- Titanium Slag, Average Price per Long Ton, Total [MATP]

Definition revised January 2021

Titanium Slag, Average Price per Metric Ton SATQ

COA Code	SATQ
Eikon for Office Field	TR.TitaniumSlagAvgPricePerMetricTonne
Eikon for Office Label	Titan. Slag, Average Price per Met. Ton
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Average Price)

Titanium Slag, Average Price per Metric Ton [SATQ] captures the average selling price of titanium slag per metric ton, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Titanium Slag, Average Price per Metric Ton, Total [MATR]
- Titanium Slag, Average Price per Long Ton, Total [MATP], converted into metric ton using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Titanium Slag, Average Price per US Ton, Total [MAUA], converted into metric ton using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

$$\text{SATQ} = \text{MATR} + \text{MATP} + \text{MAUA}$$

Titanium Slag, Average Price per Metric Ton [SATQ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised January 2021

Zinc, Average Price per Metric Ton

MAZG

COA Code	MAZG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Zinc, Average Price per Metric Ton [MAZG] represents the average selling price of zinc per metric ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Long Ton [MAZE]
- Zinc, Average Price per US Ton [MAZK]

Definition revised January 2021

Zinc, Average Price per Metric Ton, Total

MAZH

COA Code	MAZH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Zinc, Average Price per Metric Ton, Total [MAZH] represents the company-level average selling price of zinc per metric ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Zinc, Average Price per Metric Ton [MAZG]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Long Ton, Total [MAZF]
- Zinc, Average Price per US Ton, Total [MAZL]

Definition revised January 2021

Zinc, Average Price per Long Ton

MAZE

COA Code	MAZE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Zinc, Average Price per Long Ton [MAZE] represents the average selling price of Zinc per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Ton [MAZG]
- Zinc, Average Price per US Ton [MAZK]

Definition revised January 2021

Zinc, Average Price per Long Ton, Total

MAZF

COA Code	MAZF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Zinc, Average Price per Long Ton, Total [MAZF] represents the Company level Average Selling Price of Zinc per Long Ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Zinc, Average Price per Long Ton [MAZE]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Ton, Total [MAZH]
- Zinc, Average Price per US Ton, Total [MAZL]

Definition revised January 2021

Zinc, Average Price per US Ton

MAZK

COA Code	MAZK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Zinc, Average Price per US Ton [MAZK] represents the average selling price of Zinc per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Ton [MAZG]
- Zinc, Average Price per Long Ton [MAZE]

Definition revised January 2021

Zinc, Average Price per US Ton, Total

MAZL

COA Code	MAZL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Zinc, Average Price per US Ton, Total [MAZL] represents the Company level Average Selling Price of Zinc per US Ton during the specified period of time, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Zinc, Average Price per US Ton [MAZK]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Ton, Total [MAZH]
- Zinc, Average Price per Long Ton, Total [MAZF]

Definition revised January 2021

Zinc, Average Price per Metric Ton

SAZG

COA Code	SAZG
Eikon for Office Field	TR.ZincAvgPriceTonne
Eikon for Office Label	Zinc, Average Price per Metric Ton
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Average Price)

Zinc, Average Price per Metric Ton [SAZG] captures the average selling price of zinc per metric ton, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Zinc, Average Price per Metric Ton, Total [MAZH]
- Zinc, Average Price per Long Ton, Total [MAZF], converted into metric ton using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Zinc, Average Price per US Ton, Total [MAZL], converted into metric ton using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Zinc, Average Price per Metric Ton [SAZG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised January 2021

Operating Metrics – Mining and Steel, Production

Mining and Steel, Production

MMPT

COA Code	MMPT
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Mining and Steel, Production [MMPT] represents the production volume operating metrics collected by Refinitiv for the Mining and Steel industry. This includes the total production volume information for a range of metals and steel, reported by a mining company engaged in the extraction and primary processing of precious metals and minerals, or by a mining company that is also engaged in the production of steel.

Refinitiv collects production volume information for 8 types of metals and minerals, and for steel:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond
- Steel

The operating metrics information is generally obtained from the management's discussion and analysis of the company's operating performance.

Definition revised March 2016

Copper Production (Metric Tons)

MPDO

COA Code	MPDO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Copper Production (Metric Tons) [MPDO] represents the total production volume of copper in metric tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Long Tons) [MPDK]
- Copper Production (US Tons) [MPDQ]

Definition revised January 2021

Copper Production (Long Tons)

MPDK

COA Code	MPDK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Copper Production (Long Ton) [MPDK] represents the total production volume of Copper in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Metric Tons) [MPDO]
- Copper Production (US Tons) [MPDQ]

Definition revised January 2021

Copper Production (US Tons)

MPDQ

COA Code	MPDQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Copper Production (US Tons) [MADQ] represents the total production volume of Copper in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Metric Tons) [MPDO]
- Copper Production (Long Tons) [MPDK]

Definition revised January 2021

Copper Production (Metric Tons)

SPDO

COA Code	SPDO
Eikon for Office Field	TR.CopperProduction
Eikon for Office Label	Copper Production (Metric Tons)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Copper Production (Metric Tons) [SPDO] captures the total production volume of copper by a mining company in metric tons, during the specified period of time.

It represents the sum of:

- Copper Production (Metric Tons) [MPDO]
- Copper Production (Long Tons) [MPDK], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Copper Production (US Tons) [MPDQ], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised January 2021

Diamond Production (Carat)

MPDZ

COA Code	MPDZ
Eikon for Office Field	TR.DiamondProduction
Eikon for Office Label	Diamond Production (Carats)
Units	Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Production)

Diamond Production (Carats) [MPDZ] represents the total production volume of Diamonds in Carats, by the mining company during the specified period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Gold Production (Troy Ounces)

MPGK

COA Code MPGK

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Production)

Gold Production (Troy Ounces) [MPGK] represents the total production volume of Gold in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Grams) [MPGE]
- Gold Production (Ounces) [MPGG]

Definition revised January 2021

Gold Production (Grams)

MPGE

COA Code MPGE

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Production)

Gold Production (Grams) [MPGE] represents the total production volume of Gold in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Ounces) [MPGG]

Definition revised January 2021

Gold Production (Ounces)

MPGG

COA Code	MPGG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Gold Production (Ounces) [MPGG] represents the total production volume of Gold in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Grams) [MPGE]

Definition revised January 2021

Gold Production (Troy Ounces)

SPGK

COA Code	SPGK
Eikon for Office Field	TR.GoldProduction
Eikon for Office Label	Gold Production (Troy Ounces)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Gold Production (Troy Ounces) [SPGK] captures the total production volume of Gold by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Grams) [MPGE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold Production (Ounces) [MPGG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised January 2021

Iron Ore Production (Metric Tons)

MPIG

COA Code	MPIG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Iron Ore Production (Metric Tons) [MPIG] represents the total production volume of iron ore in metric tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Long Tons) [MPIE]
- Iron Ore Production (US Tons) [MPIK]

Definition revised January 2021

Iron Ore Production (Long Tons)

MPIE

COA Code	MPIE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Iron Ore Production (Long Tons) [MPIE] represents the total production volume of Iron Ore in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Metric Tons) [MPIG]
- Iron Ore Production (US Tons) [MPIK]

Definition revised January 2021

Iron Ore Production (US Tons)

MPIK

COA Code	MPIK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Iron Ore Production (US Tons) [MPIK] represents the total production volume of Iron Ore in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Metric Tons) [MPIG]
- Iron Ore Production (Long Tons) [MPIE]

Definition revised January 2021

Iron Ore Production (Metric Tons)

SPIG

COA Code	SPIG
Eikon for Office Field	TR.IronOreProduction
Eikon for Office Label	Iron Ore Production (Metric Tons)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Iron Ore Production (Metric Tons) [SPIG] captures the total production volume of iron ore by a mining company in metric tons, during the specified period of time.

It represents the sum of:

- Iron Ore Production (Metric Tons) [MPIG]
- Iron Ore Production (Long Tons) [MPIE], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton

- Iron Ore Production (US Tons) [MPIK], converted into metric tons using the following conversion factor
 - where one US Ton is equivalent to 0.90718 metric ton

Definition revised January 2021

Platinum Production (Troy Ounces)

MPPZ

COA Code	MPPZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Platinum Production (Troy Ounces) [MPPZ] represents the total production volume of Platinum in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Grams) [MPPO]
- Platinum Production (Ounces) [MPPQ]

Definition revised January 2021

Platinum Production (Grams)

MPPO

COA Code	MPPO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Platinum Production (Grams) [MPPO] represents the total production volume of Platinum in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Ounces) [MPPQ]

Definition revised January 2021

Platinum Production (Ounces)**MPPQ**

COA Code	MPPQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Platinum Production (Ounces) [MPPQ] represents the total production volume of Platinum in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Grams) [MPPO]

Definition revised January 2021

Platinum Production (Troy Ounces)**SPPZ**

COA Code	SPPZ
Eikon for Office Field	TR.PlatinumProduction
Eikon for Office Label	Platinum Production (Troy Ounces)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Platinum Production (Troy Ounces) [SPPZ] captures the total production volume of Platinum by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Grams) [MPPO], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum Production (Ounces) [MPPQ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised January 2021

Silver Production (Troy Ounces)**MPSK**

COA Code	MPSK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Silver Production (Troy Ounces) [MPSK] represents the total production volume of Silver in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Grams) [MPSE]
- Silver Production (Ounces) [MPSG]

Definition revised January 2021

Silver Production (Grams)**MPSE**

COA Code	MPSE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Silver Production (Grams) [MPSE] represents the total production volume of Silver in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Ounces) [MPSG]

Definition revised January 2021

Silver Production (Ounces)**MPSG**

COA Code	MPSG
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Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Silver Production (Ounces) [MPSG] represents the total production volume of Silver in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Grams) [MPSE]

Definition revised January 2021

Silver Production (Troy Ounces)

SPSK

COA Code	SPSK
Eikon for Office Field	TR.SilverProd
Eikon for Office Label	Silver Production (Troy Ounces)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Silver Production (Troy Ounces) [SAGK] captures the total production volume of Silver by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Grams) [MPSE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver Production (Ounces) [MPSG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised January 2021

Steel Production (Long Tons)

MPTE

COA Code	MPTE
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Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Steel Production (Long Tons) [MPTE] represents the total production volume of steel in long tons, during the specified period of time.

Other variations of reporting unit for this item are:

- Steel Production (Metric Tons) [MPTG]
- Steel Production (US Tons) [MPTK]

Definition added January 2021

Steel Production (Metric Tons)

MPTG

COA Code	MPTG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Steel Production (Metric Tons) [MPTG] represents the total production volume of steel in metric tons, during the specified period of time.

Other variations of reporting unit for this item are:

- Steel Production (Long Tons) [MPTE]
- Steel Production (US Tons) [MPTK]

Definition added January 2021

Steel Production (US Tons)

MPTK

COA Code	MPTK
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Steel Production (US Tons) [MPTK] represents the total production volume of steel in US tons, during the specified period of time.

Other variations of reporting unit for this item are:

- Steel Production (Long Tons) [MPTE]
- Steel Production (Metric Tons) [MPTG]

Definition added January 2021

Steel Production (Metric Tons)

SPTG

COA Code	SPTG
Eikon for Office Field	TR.SteelProduction
Eikon for Office Label	Steel Production (Metric Tonnes)
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Steel Production (Metric Tons) [SPTG] represents the total production volume of steel in metric tons, during the specified period of time.

It represents the sum of:

- Steel Production (Metric Tons) [MPTG]
- Steel Production (Long Tons) [MPTE], converted into metric tons using the following conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Steel Production (US Tons) [MPTK], converted into metric tons using the following conversion factor - where one US ton is equivalent to 0.90718 metric ton

Definition added January 2021

Titanium Slag Production (Metric Tons)

MPTQ

COA Code	MPTQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Titanium Slag Production (Metric Tons) [MPTQ] represents the total production volume of titanium slag in metric tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Long Tons) [MPTO]
- Titanium Slag Production (US Tons) [MPTZ]

Definition revised January 2021

Titanium Slag Production (Long Tons)

MPTO

COA Code	MPTO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Titanium Slag Production (Long Tons) [MPTO] represents the total production volume of Titanium Slag in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Metric Tons) [MPTQ]
- Titanium Slag Production (US Tons) [MPTZ]

Definition revised January 2021

Titanium Slag, Average Price per US Tons

MPTZ

COA Code	MPTZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Titanium Slag Production (US Tons) [MPTZ] represents the total production volume of Titanium Slag in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Metric Tons) [MPTQ]
- Titanium Slag Production (Long Tons) [MPTO]

Definition revised January 2021

Titanium Slag Production (Metric Tons)

SPTQ

COA Code	SPTQ
Eikon for Office Field	TR.TitaniumSlagProduction
Eikon for Office Label	Titanium Slag Production (Metric Tons)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Titanium Slag Production (Metric Tons) [SPTQ] captures the total production volume of titanium slag by a mining company in metric tons, during the specified period of time.

It represents the sum of:

- Titanium Slag Production (Metric Tons) [MPTQ]
- Titanium Slag Production (Long Tons) [MPTO], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Titanium Slag Production (US Tons) [MPTZ], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised January 2021

Zinc Production (Metric Tons)

MPZG

COA Code	MPZG
Eikon for Office Field	TR.ZincProductionMetricTonnes
Eikon for Office Label	Zinc Production (Metric Tons)
Units	Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Zinc Production (Metric Tons) [MPZG] represents the total production volume of Zinc in metric tons by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Long Tons) [MPZE]
- Zinc Production (US Tons) [MPZK]

Definition revised January 2021

Zinc Production (Long Tons)

MPZE

COA Code	MPZE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Production)

Zinc Production (Long Tons) [MPZE] represents the total production volume of Zinc in Long Tons by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Metric Tons) [MPZG]
- Zinc Production (US Tons) [MPZK]

Definition revised January 2021

Zinc Production (US Tons)

MPZK

COA Code	MPZK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Production)

Zinc Production (US Tons) [MPZK] represents the total production volume of Zinc in US Tons by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Metric Tons) [MPZG]
- Zinc Production (Long Tons) [MPZE]

Definition revised January 2021

Zinc Production (Metric Tons)

SPZG

COA Code SPZG

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Production)

Zinc Production (Metric Tons) [SPZG] captures the total production volume of zinc by the mining company in metric tons, during the specified period of time.

It represents the sum of:

- Zinc Production (Metric Tons) [MPZG]
- Zinc Production (Long Tons) [MPZE], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Zinc Production (US Tons) [MPZK], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised January 2021

Operating Metrics – Mining and Steel, Other

Mining and Steel, Other MMTO

COA Code	MMTO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Mining and Steel, Other [MMTO] represents the operating metrics information, other than average price and production volume information, collected by Refinitiv for the Mining and Steel industry. This includes the average production per mine, the stripping ratio, as well as the steel production capacity, capacity utilization, sales and shipments, reported by a mining company engaged in the extraction and primary processing of precious metals and minerals, or by a mining company that is also engaged in the production of steel.

Other operating metrics information collected by Refinitiv includes per-mine and company-level ratios, as well as steel-related operating metrics.

The operating metrics information is generally obtained from the management's discussion and analysis of the company's operating performance.

Definition revised March 2016

Avg. Production per Mine (Metric Tons) MMPG

COA Code	MMPG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Average Production per Mine (Metric Tons) [MMPG] represents the average production volume of a mineral per mine, in metric tons.

Refinitiv collects Average Production per Mine (Metric Tons) [MMPG] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Long Tons) [MMPE]
- Average Production per Mine (US Tons) [MMPK]

Definition revised January 2021

Avg. Prod. per Mine (Metric Tons), Total MMPH

COA Code	MMPH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Average Production per Mine (Metric Tons) [MMPH] represents the Company level Average Production Volume per mine in metric tons, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Average Production per Mine (Metric Tons) [MMPG]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Long Tons), Total [MMPF]
- Average Prod. per Mine (US Tons), Total [MMPL]

Definition revised January 2021

Avg. Production per Mine (Long Tons) MMPE

COA Code	MMPE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Average Production per Mine (Long Tons) [MMPE] represents the average production volume of a mineral per mine, in Long Tons.

Refinitiv collects Average Production per Mine (Long Tons) [MMPE] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Metric Tons) [MMPG]
- Average Production per Mine (US Tons) [MMPK]

Definition revised January 2021

Avg. Prod. per Mine (Long Tons), Total

MMPF

COA Code	MMPF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Average Production per Mine (Long Tons), Total [MMPF] represents the Company level Average Production Volume per mine in Long Tons, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Average Production per Mine (Long Tons) [MMPE]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Metric Tons), Total [MMPH]
- Average Prod. per Mine (US Tons), Total [MMPL]

Definition revised January 2021

Avg. Production per Mine (US Tons)

MMPK

COA Code	MMPK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Others)

Average Production per Mine (US Tons) [MMPK] represents the average production volume of a mineral per mine, in US Tons.

Refinitiv collects Average Production per Mine (US Tons) [MMPK] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Metric Tons) [MMPG]
- Average Production per Mine (Long Tons) [MMPE]

Definition revised January 2021

Avg. Prod. per Mine (US Tons), Total

MMPL

COA Code	MMPL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Average Production per Mine (US Tons), Total [MMPL] represents the Company level Average Production Volume per mine in US Tons, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Average Production per Mine (US Tons) [MMPK]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Metric Tons), Total [MMPH]
- Average Prod. per Mine (Long Tons), Total [MMPF]

Definition revised January 2021

Avg. Production per Mine (Metric Tons)

SMPG

COA Code	SMPG
Eikon for Office Field	TR.AvgProductionperMine
Eikon for Office Label	Average Production per Mine (Metric Tons)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Others)

Average Production per Mine (Metric Tons) [SMPG] captures the average production volume of a mineral per mine, in metric tons, of a mining company.

Refinitiv collects Average Production per Mine (Metric Tons) [SMPG] only when one type of mineral is produced in the mine.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Production per Mine (Metric Tons), Total [MMPH]
- Average Production per Mine (Long Tons), Total [MMPF], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Average Production per Mine (US Tons), Total [MMPL], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Average Production per Mine (Metric Tons) [SMPG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit

Definition revised January 2021

Stripping Ratio - %

MMPO

COA Code MMPO

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Percentage (%)

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Others)

Stripping Ratio - % [MMPO] represents the amount of waste rock mined relative to the amount of ore mined.

This is obtained using the volume of waste rock produced, divided by the volume of mineral mined for a mine. For example: a stripping ratio of 3 to 1 means that during the life of the pit, there will be three times as much waste rock mined as ore.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Stripping Ratio, Total - %

MMPP

COA Code MMPP

Eikon for Office Field	TR.StrippingRatioTotalPct
Eikon for Office Label	Stripping Ratio, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Stripping Ratio, Total - % [MMPP] represents the Company level Stripping Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the amount of waste rock mined relative to the amount of ore mined.

Refinitiv collects any segmental breakout information provided by the company using: Stripping Ratio - % [MMPO]

Definition revised March 2008

Production Capacity of Steel (Long Tons)

MCTE

COA Code	MCTE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Production Capacity of Steel (Long Tons) [MCTE] represents the production capacity of steel, presented in long tons.

This item reflects the capacity per reporting period. If a company presents rolling 12-month capacity, while the interim reporting period is shorter, Refinitiv calculates the capacity for the current period, offsetting 12-month data with the volume from prior periods within in the same fiscal year.

Other variations of reporting unit for this item are:

- Production Capacity of Steel (Metric Tons) [MCTG]
- Production Capacity of Steel (US Tons) [MCTK]

Definition added January 2021

Production Capacity of Steel (Metric Tons)

MCTG

COA Code	MCTG
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Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Production Capacity of Steel (Metric Tons) [MCTG] represents the production capacity of steel, presented in metric tons.

This item reflects the capacity per reporting period. If a company presents rolling 12-month capacity, while the interim reporting period is shorter, Refinitiv calculates the capacity for the current period, offsetting 12-month data with the volume from prior periods within in the same fiscal year.

Other variations of reporting unit for this item are:

- Production Capacity of Steel (Long Tons) [MCTE]
- Production Capacity of Steel (US Tons) [MCTK]

Definition added January 2021

Production Capacity of Steel (US Tons)

MCTK

COA Code	MCTK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Production Capacity of Steel (US Tons) [MCTK] represents the production capacity of steel, presented in US tons.

This item reflects the capacity per reporting period. If a company presents rolling 12-month capacity, while the interim reporting period is shorter, Refinitiv calculates the capacity for the current period, offsetting 12-month data with the volume from prior periods within in the same fiscal year.

Other variations of reporting unit for this item are:

- Production Capacity of Steel (Long Tons) [MCTE]
- Production Capacity of Steel (Metric Tons) [MCTG]

Definition added January 2021

Production Capacity of Steel (Metric Tons)**SCTG**

COA Code	SCTG
Eikon for Office Field	TR.SteelProductionCapacity
Eikon for Office Label	Production Capacity of Steel (Metric Tonnes)
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Production Capacity of Steel (Metric Tons) [SCTG] represents the production capacity of steel, presented in metric tons.

This item reflects the capacity per reporting period. If a company presents rolling 12-month capacity, while the interim reporting period is shorter, Refinitiv calculates the capacity for the current period, offsetting 12-month data with the volume from prior periods within in the same fiscal year.

It represents the sum of:

- Production Capacity of Steel (Metric Tons) [MCTG]
- Production Capacity of Steel (Long Tons) [MCTE], converted into metric tons using the following conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Production Capacity of Steel (US Tons) [MCTK], converted into metric tons using the following conversion factor - where one US ton is equivalent to 0.90718 metric ton

Definition added January 2021

Capacity Utilization of Steel - %**MUTM**

COA Code	MUTM
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Capacity Utilization of Steel - % [MUTM] represents the percentage of the steel production capacity utilized during the period.

The ratio is collected as reported by a company. If a company does not provide this item, but does provide underlying components, Capacity Utilization of Steel - % [MUTM] is calculated as the volume of steel production during the period, divided by the steel production capacity for the period.

This code is used to collect any segmental breakout information provided by a company. If a company provides only one company-level value it is collected using another code: Capacity Utilization of Steel, Total - % [MUTN].

Definition added March 2016

Capacity Utilization of Steel, Total - %

MUTN

COA Code	MUTN
Eikon for Office Field	TR.SteelCapacityUtilization
Eikon for Office Label	Capacity Utilization of Steel, Total - %
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Capacity Utilization of Steel, Total - % [MUTN] represents the percentage of the steel production capacity utilized during the period.

The ratio is collected as reported by a company. If a company does not provide this item, but does provide underlying components, Capacity Utilization of Steel, Total - % [MUTN] is calculated as the volume of steel production during the period, divided by the steel production capacity for the period.

This code is used to collect a company-level total. If a company provides any segmental breakout it is collected using another code: Capacity Utilization of Steel - % [MUTM].

Definition added March 2016

Steel Sales (Long Tons)

MITE

COA Code	MITE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Steel Sales (Long Tons) [MITE] represents the volume of steel sold during the period, presented in long tons.

Other variations of reporting unit for this item are:

- Steel Sales (Metric Tons) [MITG]

- Steel Sales (US Tons) [MITK]

Definition added January 2021

Steel Sales (Metric Tons)

MITG

COA Code	MITG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Steel Sales (Metric Tons) [MITG] represents the volume of steel sold during the period, presented in metric tons.

Other variations of reporting unit for this item are:

- Steel Sales (Long Tons) [MITE]
- Steel Sales (US Tons) [MITK]

Definition added January 2021

Steel Sales (US Tons)

MITK

COA Code	MITK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Steel Sales (US Tons) [MITK] represents the volume of steel sold during the period, presented in US tons.

Other variations of reporting unit for this item are:

- Steel Sales (Long Tons) [MITE]
- Steel Sales (Metric Tons) [MITG]

Definition added January 2021

Steel Sales (Metric Tons)**SITG**

COA Code	SITG
Eikon for Office Field	TR.SteelSalesMetricTonnes
Eikon for Office Label	Steel Sales (Metric Tonnes)
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Steel Sales (Metric Tons) [SITG] represents the total volume of steel sold during the period, presented in metric tons.

It represents the sum of:

- Steel Sales (Metric Tons) [MITG]
- Steel Sales (Long Tons) [MITE], converted into metric tons using the following conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Steel Sales (US Tons) [MITK], converted into metric tons using the following conversion factor - where one US ton is equivalent to 0.90718 metric ton

Definition added January 2021

Steel Shipments (Long Tons)**MSTE**

COA Code	MSTE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Steel Shipments (Long Tons) [MSTE] represents the volume of steel shipped during the period, presented in long tons.

Other variations of reporting unit for this item are:

- Steel Shipments (Metric Tons) [MSTG]
- Steel Shipments (US Tons) [MSTK]

Definition added January 2021

Steel Shipments (Metric Tons)**MSTG**

COA Code	MSTG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Steel Shipments (Metric Tons) [MSTG] represents the volume of steel shipped during the period, presented in metric tons.

Other variations of reporting unit for this item are:

- Steel Shipments (Long Tons) [MSTE]
- Steel Shipments (US Tons) [MSTK]

Definition added January 2021

Steel Shipments (US Tons)**MSTK**

COA Code	MSTK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, IS (Others)

Steel Shipments (US Tons) [MSTK] represents the volume of steel shipped during the period, presented in US tons.

Other variations of reporting unit for this item are:

- Steel Shipments (Long Tons) [MSTE]
- Steel Shipments (Metric Tons) [MSTG]

Definition added January 2021

Steel Shipments (Metric Tons)**SSTG**

COA Code	SSTG
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Eikon for Office Field TR.SteelShipmentsMetricTonnes

Eikon for Office Label Steel Shipments (Metric Tones)

Units Real Number

Polarity Positive

Annual History Since 2013

Quarterly History Since 2013

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, IS (Others)

Steel Shipments (Metric Tons) [SSTG] represents the total volume of steel shipped during the period, presented in metric tons.

It represents the sum of:

- Steel Shipments (Metric Tons) [MSTG]
- Steel Shipments (Long Tons) [MSTE], converted into metric tons using the following conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Steel Shipments (US Tons) [MSTK], converted into metric tons using the following conversion factor - where one US ton is equivalent to 0.90718 metric ton

Definition added January 2021

Operating Metrics – Oil and Gas

Oil and Gas	MOGI
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COA Code	MOGI
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Oil and Gas [MOGI] represents the oil and gas industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Crude Oil, Avg. Production (Barrels/Day)	MOBE
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COA Code	MOBE
Eikon for Office Field	TR.CrudeOilAvgDlyProduction
Eikon for Office Label	Crude Oil, Average Production (Barrels/Day)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Oil and Gas Operating Metrics, IS

Crude Oil, Average Production (Barrels/Day) [MOBE] represents the average production of crude oil on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv obtains the break out of Crude Oil, Average Production (Barrels/Day) [MOBE], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the average production volume for each location on separate lines, using the same code [MOBE]. However, each line has a unique description of the location of the production source.

Definition revised January 2021

Crude Oil, Avg. Sales Price per Barrel

MOBG

COA Code MOBG

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Oil and Gas Operating Metrics, IS

Crude Oil, Average Sales Price per Barrel [MOBG] represents the average sales price of crude oil per barrel.

Refinitiv obtains the break out of Crude Oil, Average Sales Price per Barrel [MOBG], if the information is disclosed in the financial report. For example: by the geographical location.

Refinitiv then populates the average sales price for each location on separate lines, using the same code [MOBG]. However, each line has a unique description of the location of the place of sales.

Definition revised January 2021

Crude Oil, Avg. Sales Pp. Barrel, Total

MOBH

COA Code MOBH

Eikon for Office Field TR.CrudeOilAvgSalesPricePerBarrelTotal

Eikon for Office Label Crude Oil, Average Sales pp. Barrel, Total

Units Period Header Currency, Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Oil and Gas Operating Metrics, IS

Crude Oil, Average Sales Price per Barrel, Total [MOBH] represents the Company level Average Sales Price of Crude Oil per Barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv collects any segmental breakout information provided by the company using: Crude Oil, Average Sales Price per Barrel [MOBG]

Definition revised January 2021

Crude Oil Production (Barrels) MOBK

COA Code	MOBK
Eikon for Office Field	TR.CrudeOilProduction
Eikon for Office Label	Crude Oil Production (Barrels)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Crude Oil Production (Barrels) [MOBK] represents the total production of crude oil in barrels.

Refinitiv obtains the break out of Crude Oil Production (Barrels) [MOBK], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the total production volume for each location on separate lines, using the same code [MOBK]. However, each line has a unique description of the location of the production source.

Definition revised January 2021

Gas Liquids, Avg. Prod. (Barrels/Day) MOBO

COA Code	MOBO
Eikon for Office Field	TR.LqdGasAvgProd
Eikon for Office Label	Gas Liquids, Average Prod. (Barrels/Day)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids, Average Production (Barrels/Day) [MOBE] represents the average production of gas liquids on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv obtains the break out of Gas Liquids, Average Production (Barrels/Day) [MOBO], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the average production volume for each location on separate lines, using the same code [MOBO]. However, each line has a unique description of the location of the production source.

Definition revised January 2021

Gas Liquids, Avg. Sales Price per Barrel	MOBQ
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COA Code	MOBQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids, Average Sales Price per Barrel [MOBQ] represents the average sales price of Gas Liquids per barrel.

Refinitiv obtains the break out of Gas Liquids, Average Sales Price per Barrel [MOBQ], if the information is disclosed in the financial report. For example: by the geographical location.

Refinitiv then populates the average sales price for each location on separate lines, using the same code [MOBQ]. However, each line has a unique description of the location of the place of sales.

Definition revised January 2021

Gas Lqd., Avg. Sales Pp. Barrel, Total	MOBR
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COA Code	MOBR
Eikon for Office Field	TR.GasLiquidsAvgSalesPricePerBarrelTotal
Eikon for Office Label	Gas Lqd., Average Sales pp. Barrel, Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids, Average Sales Price per Barrel, Total [MOBR] represents the Company level Average Sales Price of Gas Liquids per barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv collects any segmental breakout information provided by the company using: Gas Liquids, Average Sales Price per Barrel [MOBQ]

Definition revised January 2021

Gas Liquids Production (Barrels)**MOBZ**

COA Code	MOBZ
Eikon for Office Field	TR.GasLiquidsProduction
Eikon for Office Label	Gas Liquids Production (Barrels)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids Production (Barrels) [MOBZ] represents the total production of gas liquids in barrels.

Refinitiv obtains the break out of Gas Liquids Production (Barrels) [MOBZ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the total production volume for each location on separate lines, using the same code [MOBZ]. However, each line has a unique description of the location of the production source.

Definition revised January 2021

Natural Gas, Avg. Prod. (Cu. Meters/Day)**MODG**

COA Code	MODG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Production (Cubic Meters/Day) [MODG] represents the average production of Natural Gas on daily basis, in cubic meters.

Refinitiv obtains the break out of Natural Gas, Average Production (Cubic Meters/Day) [MODG], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the average production volume for each location on separate lines, using the same code [MODG]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas, Average Prod (Cubic Feet/Day) [MODE]

Definition revised January 2021

Nat. Gas, Avg. Prd.(Cu. M/Day), Total MODH

COA Code	MODH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Production Cubic Meters/Day), Total [MODH] represents the Company level Daily Average Production of Natural Gas in cubic meters, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Natural Gas, Average Production (Cubic Meters/Day) [MODG].

One variation of reporting unit for this item is: Natural Gas, Average Production Cubic Feet/Day), Total [MODF]

Definition revised January 2021

Natural Gas, Avg. Prod. (Cubic Feet/Day) MODE

COA Code	MODE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Production (Cubic Feet/Day) [MODE] represents the average production of Natural Gas on a daily basis, in cubic feet.

Refinitiv obtains the break out of Natural Gas, Average Production (Cubic Feet/Day) [MODE], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the average production volume for each location on separate lines, using the same code [MODE]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas, Average Prod (Cubic Meters/Day) [MODG]

Definition revised January 2021

Nat. Gas, Avg. Prd. (Cb. Ft/Day), Total**MODF**

COA Code	MODF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Production Cubic Feet/Day), Total [MODF] represents the Company level Daily Average Production of Natural Gas in cubic feet, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Natural Gas, Average Production (Cubic Feet/Day) [MODE].

One variation of reporting unit for this item is: Natural Gas, Average Production Cubic Meters/Day), Total [MODH]

Definition revised January 2021

Natural Gas, Avg. Prod. (Cu. Meters/Day)**SODG**

COA Code	SODG
Eikon for Office Field	TR.NaturalGasAvgDlyProduction
Eikon for Office Label	Natural Gas, Average Prod. (Cu. Meters/Day)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Production (Cubic Meters/Day) [SODG] represents the average production of gas liquids on daily basis by the company, in cubic meters.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Production (Cubic Meters/Day), Total [MODH]
- Natural Gas, Average Production (Cubic Feet/Day), Total [MODF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Production (Cubic Meters/Day) [SODG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit

Definition revised January 2021

Natural Gas, Avg. Sales Price per Cu. Mt. **MODO**

COA Code	MODO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Meter [MODO] represents the average sales price of Natural Gas per Cubic Meter.

Refinitiv obtains the break out of Natural Gas, Average Sales Price per Cubic Meter [MODO], if the information is disclosed in the financial report. For example: by the geographical location.

Refinitiv then populates the average sales price for each location on separate lines, using the same code [MODO]. However, each line has a unique description of the location of the place of sales.

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Foot [MODK]

Definition revised January 2021

Nat. Gas, Avg. Sales Pp Cu.Meter, Total **MODP**

COA Code	MODP
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Meter, Total [MODP] represents the Company level Average Sales Price of Natural Gas per Cubic Meter, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Natural Gas, Average Sales Price per Cubic Meter [MODO]

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Foot, Total [MODL]

Definition revised January 2021

Natural Gas, Avg. Sales Price per Cu. Ft.**MODK**

COA Code	MODK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Foot [MODK] represents the average sales price of Natural Gas per Cubic Feet.

Refinitiv obtains the break out of Natural Gas, Average Sales Price per Cubic Foot. [MODK], if the information is disclosed in the financial report. For example: by the geographical location.

Refinitiv then populates the average sales price for each location on separate lines, using the same code [MODK]. However, each line has a unique description of the location of the place of sales.

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Meter [MODO]

Definition revised January 2021

Nat. Gas, Avg. Sales pp Cu.Ft., Total**MODL**

COA Code	MODL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Feet, Total [MODL] represents the Company level Average Sales Price of Natural Gas per Cubic Feet, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Natural Gas, Average Sales Price per Cubic Feet [MODK]

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Meter, Total [MODP]

Definition revised January 2021

Natural Gas, Avg. Sales Price per Cu. Mt.**SODO**

COA code	SODO
Eikon for Office Field	TR.NaturalGasAvgSalesPricePerCubicMeter
Eikon for Office Label	Natural Gas, Average Sales Price per Cu.Mt.
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Meter [SODO] represents the average sales price of Natural Gas per Cubic Meter.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Sales Price per Cubic Meter, Total [MODP]
- Natural Gas, Average Sales Price per Cubic Foot, Total [MODL], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Sales Price per Cubic Meter [SODO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised January 2021

Natural Gas Production (Cubic Meters)**MODZ**

COA code	MODZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas Production (Cubic Meters) [MODZ] represents the total production of natural gas in cubic meters.

Refinitiv obtains the break out of Natural Gas Production (Cubic Meters) [MODZ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the total production volume for each location on separate lines, using the same code [MODZ]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas Production Cubic Feet [MODQ]

Definition revised January 2021

Natural Gas Production (Cubic Feet) **MODQ**

COA code	MODQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas Production (Cubic Feet) [MODQ] represents the total production of natural gas in cubic feet.

Refinitiv obtains the break out of Natural Gas Production (Cubic Feet) [MODQ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the total production volume for each location on separate lines, using the same code [MODQ]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas Production Cubic Meters [MODZ]

Definition revised January 2021

Natural Gas Production (Cubic Meters) **SODZ**

COA code	SODZ
Eikon for Office Field	TR.NaturalGasProductionCubicMeters
Eikon for Office Label	Natural Gas Production (Cubic Meters)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas Production (Cubic Meters) [SODZ] represents the total production of natural gas by the company, in cubic meters.

It represents the sum of:

- Natural Gas Production (Cubic Meters) [MODZ]
- Natural Gas Production (Cubic Feet) [MODQ], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised January 2021

Avg. Production Costs per Barrel MOGE

COA Code	MOGE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Average Production Costs per Barrel [MOGE] represents the average cost incurred by the company to produce a barrel of oil or gas.

Refinitiv obtains the break out of Average Production Costs per Barrel [MOGE], if the information is disclosed in the financial report. For example: by the geographical location of its production source.

Refinitiv then populates the Average Cost of Production for each location on separate lines, using the same code [MOGE]. However, each line has a unique description of the location of the production source.

Definition revised January 2021

Avg. Production Costs per Barrel, Total MOGF

COA Code	MOGF
Eikon for Office Field	TR.AvgProductionCostsperBarrelTotal
Eikon for Office Label	Average Production Costs per Barrel, Total
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Average Production Costs per Barrel, Total [MOGF] represents the Company level Average Cost incurred to produce a barrel of oil or gas, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv collects any segmental breakout information provided by the company using: Average Production Costs per Barrel [MOGE]

Definition revised January 2021

Oil Equivalent Production (Barrels/Day)**MOGG**

COA Code	MOGG
Eikon for Office Field	TR.OilEquivalentProductionBarrelsDay
Eikon for Office Label	Oil Equivalent Production (Barrels/Day)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Oil Equivalent Production (Barrels/Day) [MOGG] represents the total daily production (of natural gas) in Oil Equivalent Barrel. This item is also used as the line item display for the Standard Format Financial Statements.

Oil Equivalent Barrel is a used to quantify crude oil and natural gas using the same unit of measure. Natural gas volumes are converted to barrels on the basis of energy content.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised January 2021

Production Growth - %**MOGK**

COA Code	MOGK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Production Growth - % [MOGK] represents the average daily production growth of the oil/gas company. This item is used to collect the rate of growth of the production of Crude Oil, Gas Liquids and/or Natural Gas.

Refinitiv obtains the break out of the Production Growth - % [MOGK] of Crude Oil, Gas Liquids and/or Natural Gas, if the information is disclosed in the financial report. Refinitiv then populates the production growth percentage of each type of product on separate lines using the same code [MOGK]. However, each line has a unique description of the type of product.

Definition revised March 2008

Production Growth, Total - %**MOGL**

COA Code	MOGL
Eikon for Office Field	TR.ProductionGrowthTotalPct
Eikon for Office Label	Production Growth, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Production Growth, Total - % [MOGL] represents the Company level Average Daily Production Growth, as reported by the oil/gas company. This item is used as the line item display for the Standard Format Financial Statements.

This item is used to collect the rate of growth of the production of Crude Oil, Gas Liquids and/or Natural Gas.

Refinitiv collects any segmental breakout information provided by the company using: Production Growth - % [MOGK]

Definition revised March 2008

Exploration and Development Costs**MOGO**

COA Code	MOGO
Eikon for Office Field	TR.ExplorationAndDevelopmentCosts
Eikon for Office Label	Exploration and Development Costs
Units	Period Header Currency, Following Period Header Unit
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Exploration and Development Costs [MOGO] represents the exploration and development costs incurred by the company for feasibility studies for new wells.

This information is generally obtained from the Management's Discussion and Analysis of the Oil and Gas producers operating performance.

Definition revised April 2012

Recycle Ratio - %**MOGQ**

COA Code	MOGQ
Eikon for Office Field	n/a

Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Recycle Ratio - % [MOGQ] represents the value created for each dollar invested in the oil/gas company. It is a measure of the capital efficiency of the company.

It is obtained using operating income per BOE (Barrels of Oil Equivalent), divided by the FD&A (Finding, Development & Acquisition) costs per BOE.

Definition revised March 2008

Recycle Ratio, Total - % MOGR

COA Code	MOGR
Eikon for Office Field	TR.RecycleRatioTotalPct
Eikon for Office Label	Recycle Ratio, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, IS

Recycle Ratio, Total - % [MOGR] represents the Company level Recycle Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the value created for each dollar invested in the oil/gas company, and is a measure of the capital efficiency of the company.

It is obtained using operating income per BOE (Barrels of Oil Equivalent), divided by the FD&A (Finding, Development & Acquisition) costs per BOE.

Refinitiv collects any segmental breakout information provided by the company using: Recycle Ratio - % [MOGQ]

Definition revised March 2008

Operating Metrics – Managed Care

Managed Care

MMAI

COA Code	MMAI
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

Managed Care [MMAI] represents the managed care industry for Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the managed care industry, reported by the company.

The Managed Care Industry consists of companies engaged in providing managed healthcare, mainly operating in the United States.

The Managed Care Industry excludes:

- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Premiums per Member per Month

MMBE

COA Code	MMBE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

Premiums per Member per Month [MMBE] represents the total revenues earned by the company, divided by the total number of member months.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

Definition revised January 2021

Premiums per Member per Month, Total		MMBF
COA Code	MMBF	
Eikon for Office Field	TR.PremiumsPerMbrPerMonthTotal	
Eikon for Office Label	Premiums Per Member Per Month, Total	
Units	Period Header Currency, Real Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Managed Care Operating Metrics, IS	

Premiums per Member per Month, Total [MMBF] represents the Company level Premiums per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned by the company, divided by the total number of member months.

Refinitiv collects any segmental breakout information provided by the company using: Premiums per Member per Month [MMBE]

Definition revised January 2021

Medical Costs per Member per Month		MMBG
COA Code	MMBG	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Period Header Currency, Real Number	
Polarity	Negative	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Managed Care Operating Metrics, IS	

Medical Costs per Member per Month [MMBG] represents the total medical costs incurred by the company, divided by the total number of member months. This is also sometimes called Service Costs PMPM.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

PMPM: Per Member per Month

Definition revised January 2021

Medical Costs per Mbr. per Month, Total

MMBH

COA Code	MMBH
Eikon for Office Field	TR.MedicalCostsPerMbrPerMonthTotal
Eikon for Office Label	Medical Costs Per Mbr. Per Month, Total
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

Medical Costs per Member per Month, Total [MMBH] represents the Company level Medical Costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total medical costs incurred by the company, divided by the total number of member months. This is also sometimes called Service Costs PMPM.

Refinitiv collects any segmental breakout information provided by the company using: Medical Costs per Member per Month [MMBG]

PMPM: Per Member per Month

Definition revised January 2021

SG&A Costs per Member per Month

MMBK

COA Code	MMBK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

SG&A Costs per Member per Month [MMBK] represents SG&A costs incurred by the company, divided by the total number of member months.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

Definition revised January 2021

SG&A Costs per Mbr. per Month, Total		MMBL
COA Code	MMBL	
Eikon for Office Field	TR.SgaCostsPerMbrPerMonthTotal	
Eikon for Office Label	SG&A Costs Per Mbr. Per Month, Total	
Units	Period Header Currency, Real Number	
Polarity	Negative	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Managed Care Operating Metrics, IS	

SG&A Costs per Member per Month, Total [MMBL] represents the Company level Selling, General and Administrative costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using SG&A costs incurred by the company, divided by the total number of member months.

Refinitiv collects any segmental breakout information provided by the company using: SG&A Costs per Member per Month [MMBK]

Definition revised January 2021

Medical Expense Ratio - %		MMBO
COA Code	MMBO	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Percentage (%)	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Managed Care Operating Metrics, IS	

Medical Expense Ratio - % [MMBO] represents the percentage of the premiums that are used to pay for the delivery of health care.

It is obtained using the total medical expenses incurred by the company, divided by the total revenues earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Medical Expense Ratio, Total - %

MMBP

COA Code	MMBP
Eikon for Office Field	TR.MedicalExpenseRatioTotalPct
Eikon for Office Label	Medical Expense Ratio, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

Medical Expense Ratio, Total - % [MMBP] represents the Company level Medical Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of the premiums that are used to pay for the delivery of health care. It is obtained using the total medical expenses incurred by the company, divided by the total revenues earned.

Refinitiv collects any segmental breakout information provided by the company using: Medical Expense Ratio - % [MMBO]

Definition revised March 2008

General & Administration Ratio

MMBQ

COA Code	MMBQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

General & Administration Ratio - % [MMBQ] represents the percentage of total revenues that are used to administer the health plan. It is a measure of the efficiency of the company.

It is obtained using the total General and Administration costs incurred by the company, divided by the total revenues earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

General & Administration Ratio, Total - %**MMBR**

COA Code	MMBR
Eikon for Office Field	TR.GeneralAndAdministrationRatioTotalPct
Eikon for Office Label	General & Administration Ratio, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

General & Administration Ratio, Total - % [MMBR] represents the Company level General & Administration Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total General and Administration costs incurred by the company, divided by the total revenues earned. It shows the percentage of total revenues that are used to administer the health plan, and is a measure of the efficiency of the company.

Refinitiv collects any segmental breakout information provided by the company using: General & Administration Ratio - % [MMBQ]

Definition revised March 2008

Selling Costs Ratio - %**MMBZ**

COA Code	MMBZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

Selling Costs Ratio - % [MMBZ] represents the percentage of total revenues that are used to complete the sales of the health plan.

It is obtained using the total selling expenses incurred by the company, divided by the total premiums earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Selling Costs Ratio, Total - %**MMCA**

COA Code	MMCA
Eikon for Office Field	TR.SellingCostsRatioTotalPct
Eikon for Office Label	Selling Costs Ratio, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

Selling Costs Ratio, Total - % [MMCA] represents the Company level Selling Costs Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of total revenues that are used to complete the sales of the health plan. It is obtained using the total selling expenses incurred by the company, divided by the total premiums earned.

Refinitiv collects any segmental breakout information provided by the company using: Selling Costs Ratio - % [MMBZ]

Definition revised March 2008

Combined Ratio - %**MMCE**

COA Code	MMCE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

Combined Ratio - % [MMCE] represents the sum of the Loss ratio, LAE (Loss Adjustment Expenses) ratio, and Underwriting Expense and Policyholder dividends to premiums ratio. It is a measure of the efficiency of the company.

The company may report Combined Ratio under the reported GAAP and the Statutory Accounting Principle separately. Refinitiv collects the Combined Ratio for each type of accounting principle on separate lines using the same code [MMCE]. However, each line has a unique description of the type of Combined Ratio - %

Combined Ratio - % [MMCE] includes:

- Combined Ratio calculated under reported GAAP
- Combined Ratio calculated under Statutory Accounting Principle

Definition revised March 2008

Combined Ratio, Total - %	MMCF
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COA Code	MMCF
Eikon for Office Field	TR.CombinedRatioTotalPct2
Eikon for Office Label	Combined Ratio, Total -% (Managed Care)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, IS

Combined Ratio, Total - % [MMCF] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is the sum of the Loss ratio, LAE (Loss Adjustment Expenses) ratio, and Underwriting Expense and Policyholder dividends to premiums ratio. It is a measure of the efficiency of the company.

Refinitiv collects any breakout information provided by the company using: Combined Ratio - % [MMCE]

Definition revised March 2008

Operating Metrics – REITs/Real Estate

REITs/Real Estate		MREI
COA Code	MREI	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	REITs/Real Estate Operating Metrics, IS	

REITs/Real Estate [MREI] represents the REITs/Real Estate industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the REITs/Real Estate industry, reported by the company.

The REITs/Real Estate Industry consists of:

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate

The REITs/Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

FFO per Share (Basic)		MRBE
COA Code	MBRE	
Eikon for Office Field	TR.BasicFfoPerShare	
Eikon for Office Label	FFO per Share (Basic)	
Units	Period Header Currency, Real Number	

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

FFO per Share (Basic) [MRBE] represents Funds from Operations (FFO) divided by the basic weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised January 2021

FFO per Share (Diluted)

MRBF

COA Code	MRBF
Eikon for Office Field	TR.DilutedFfoPerShare
Eikon for Office Label	FFO per Share (Diluted)
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

FFO per Share (Diluted) [MRBF] represents Funds from Operations (FFO) divided by the diluted weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised January 2021

Adjusted FFO (AFFO)

MRBG

COA Code	MRBG
Eikon for Office Field	TR.AdjFFORptd
Eikon for Office Label	Adjusted FFO (AFFO)
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Adjusted FFO (AFFO) [MRBG] represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2010

Adjusted FFO per Share (Basic)

MRBK

COA Code	MRBK
Eikon for Office Field	TR.BasicAdjustedFfoPerShare
Eikon for Office Label	Adjusted FFO per Share (Basic)
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Adjusted FFO per Share (Basic) [MRBK] represents Adjusted Funds from Operations (AFFO) divided by the basic weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised January 2021

Adjusted FFO per Share (Diluted)

MRBL

COA Code	MRBL
Eikon for Office Field	TR.DilutedAdjustedFfoPerShare
Eikon for Office Label	Adjusted FFO per Share (Diluted)
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Adjusted FFO per Share (Diluted) [MRBL] represents Adjusted Funds from Operations (AFFO) divided by the diluted weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised January 2021

Funds Available for Distribution (FAD) MRBO

COA Code	MRBO
Eikon for Office Field	TR.FundsAvailableForDistribution
Eikon for Office Label	Funds Available for Distribution (FAD)
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Funds Available for Distribution (FAD) [MRBO] represents Funds from Operations (FFO) adjusted for non-real estate depreciation and the effect of straight-line rent, less capital investments in property.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

FFO Payout Ratio - % MRBQ

COA Code	MRBQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

FFO Payout Ratio - % [MRBQ] represents the dividend payout rate from the Funds from Operations (FFO) for each share.

It is obtained using Dividends per Common share divided by Funds from Operations per share.

Definition revised March 2008

FFO Payout Ratio, Total - %**MRBR**

COA Code	MRBR
Eikon for Office Field	TR.FFOPayoutRatioTotalPct
Eikon for Office Label	FFO Payout Ratio, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

FFO Payout Ratio, Total - % [MRBR] represents the Company level FFO Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds from Operations (FFO) for each share. It is obtained using Dividends per Common share divided by Funds from Operations per share.

Refinitiv collects any segmental breakout information provided by the company using: FFO Payout Ratio - % [MRBQ]

Definition revised March 2008

FAD Payout Ratio - %**MRBZ**

COA Code	MRBZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

FAD Payout Ratio - % [MRBZ] represents the dividend payout rate from the Funds Available for Distribution (FAD) for each share.

It is obtained using Dividends per Common share divided by Funds Available for Distribution per share.

Definition revised March 2008

FAD Payout Ratio, Total - %**MRCA**

COA Code	MRCA
Eikon for Office Field	TR.FADPayoutRatioTotalPct
Eikon for Office Label	FAD Payout Ratio, Total -%

Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

FAD Payout Ratio, Total - % [MRCA] represents the Company level FAD Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds Available for Distribution (FAD) for each share. It is obtained using Dividends per Common share divided by Funds Available for Distribution per share.

Refinitiv collects any segmental breakout information provided by the company using: FAD Payout Ratio - % [MRBZ]

Definition revised March 2008

Net Operating Income (NOI)

MRGE

COA Code	MRGE
Eikon for Office Field	TR.NetOperatingIncomeREITs
Eikon for Office Label	Net Operating Income (NOI)
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Net Operating Income (NOI) [MRGE] represents the underlying profitability of the operating properties of the REIT/Real Estate company.

Net Operating Income (NOI) [MRGE] is a non-GAAP measure that is generally equivalent to tenant revenues less labor and facility operating costs and management fees.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Fixed Charge Coverage Ratio

MRGG

COA Code	MRGG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Fixed Charge Coverage Ratio [MRGE] represents a measure of leverage of the REIT/Real Estate company. It is obtained using EBITDA divided by fixed charges.

Fixed charges generally include total interest expense, secured debt principal amortization and preferred stock dividends.

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised January 2021

Fixed Charge Coverage Ratio, Total

MRGH

COA Code	MRGH
Eikon for Office Field	TR.FixedChargeCoverageRatioTotal
Eikon for Office Label	Fixed Charge Coverage Ratio, Total
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Fixed Charge Coverage Ratio, Total [MRGH] represents the Company level Fixed Charge Coverage Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is a measure of leverage of the REIT/Real Estate company, and is obtained using EBITDA divided by fixed charges.

Refinitiv collect any segmental breakout information provided by the company using: Fixed Charge Coverage Ratio [MRGE]

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised January 2021

Average Rent per Square Meter

MRTE

COA Code	MRTE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Meter [MRTE] represents the average rent received from tenants per square meter of property controlled by the Real Estate company.

One variation of reporting unit for this item is: Average Rent per Square Foot [MRLZ]

Definition revised January 2021

Average Rent per Square Meter, Total

MRTF

COA Code	MRTF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Meter, Total [MRTF] represents the Company level Average Rent received from tenants per Square Meter of property, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Average Rent per Square Meter [MRTE]

One variation of reporting unit for this item is: Average Rent per Square Foot, Total [MRMA]

Definition revised January 2021

Average Rent per Square Foot

MRLZ

COA Code	MRLZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Foot [MRLZ] represents the average rent received from tenants per square foot of property controlled by the Real Estate company.

One variation of reporting unit for this item is: Average Rent per Square Meter [MRTE]

Definition revised January 2021

Average Rent per Square Foot, Total

MRMA

COA Code	MRMA
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Foot, Total [MRMA] represents Company level Average Rent received from tenants per Square Foot of property, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Average Rent per Square Foot [MRLZ]

One variation of reporting unit for this item is: Average Rent per Square Meter, Total [MRTF]

Definition revised January 2021

Average Rent per Square Meter

SRTE

COA Code	SRTE
Eikon for Office Field	TR.AvgRentPerSquareMeter
Eikon for Office Label	Average Rent per Square Meter
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Meter [SRTE] represents the total average rent received from tenants, per square meter of property controlled by the Real Estate company.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rent per Square Meter, Total [MRTF]
- Average Rent per Square Foot, Total [MRMA], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Rent per Square Meter [SRTE] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Rent for the reported unit

Definition revised January 2021

Rent Growth (Sequential) - %

MRTG

COA Code	MRTG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Rent Growth (Sequential) - % [MRTG] represents the percentage increase in rental rates from the previous period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Rent Growth (Sequential), Total - %

MRTH

COA Code	MRTH
Eikon for Office Field	TR.RentGrowthSequentialTotalPct
Eikon for Office Label	Rent Growth (Sequential), Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, IS

Rent Growth (Sequential), Total - % [MRTH] represents the Company level sequential Rent Growth percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage increase in rental rates from the previous period.

Refinitiv collects any segmental breakout information provided by the company using: Rent Growth - % [MRTG]. This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Operating Metrics – Restaurants

Restaurants		MREN
COA Code	MREN	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Restaurants Operating Metrics, IS	

Restaurants [MREN] represents the Restaurants industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Comp. Store Sales Growth, Restaurants - %		MRVE
COA Code	MRVE	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Percentage (%)	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Restaurants Operating Metrics, IS	

Comparable Store Sales Growth, Restaurants - % [MRVE] represents the period over period percentage change in total sales of the restaurants that are in operation in for both periods.

Comparable Store Sales are sales dollars generated by those restaurants that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking restaurant closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Comp. Store Sales Growth, Restaurants, Total-%

MRVD

COA Code	MRVD
Eikon for Office Field	TR.CompStoreSalesRstrntsTotalPct
Eikon for Office Label	Comparable Store Sales, Restaurants., Total - %
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Comparable Store Sales Growth, Restaurants, Total - % [MRVD] represents the Company level Growth in Comparable Store Sales, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of the restaurants that are in operation in for both periods.

Refinitiv collects any segmental breakout information provided by the company using: Comparable Store Sales Growth - % [MRVE]

Definition revised March 2008

Comp. Store Sales, Restaurants (Value)

MRVF

COA Code	MRVF
Eikon for Office Field	TR.CompStoreSalesRestaurants
Eikon for Office Label	Comparable Store Sales, Restaurants (Value)
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Comp. Store Sales, Restaurants (Value) [MRVF] represents the total sales generated by all restaurants in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those restaurants that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking restaurant closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised October 2007

Operating Margin - %

MRVG

COA Code	MRVG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Operating Margin - % [MRVG] represents the restaurant-level operating margin. It is obtained using operating income divided by sales, excluding corporate and related expenses.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Operating Margin, Total - %

MRVH

COA Code	MRVH
Eikon for Office Field	TR.OperatingMarginTotalPct
Eikon for Office Label	Operating Margin, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Operating Margin, Total - % [MRVH] represents the Company level Operating Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv collects any segmental breakout information for different restaurants provided by the company using: Operating Margin - % [MRVG]

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Avg. Value per Transaction**MRVK**

COA Code	MRVK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Average Value per Transaction [MRVK] represents the average customer check or bill per transaction during the period. This is a measurement of the average revenue earned for every customer transaction.

It is obtained using the total revenues earned from customer checks, divided by the total number of transactions during the period.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised January 2021

Avg. Value per Transaction, Total**MRVL**

COA Code	MRVL
Eikon for Office Field	TR.AvgValuePerTransactionTotal
Eikon for Office Label	Average Value per Transaction, Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Average Value per Transaction, Total [MRVL] represents the Company level Average customer check or bill per transaction during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from customer checks, divided by the total number of transactions during the period. This is a measurement of the average revenue earned for every customer transaction.

Refinitiv collects any segmental breakout information for the different restaurants provided by the company using: Average Value per Transaction [MRVK]

Definition revised January 2021

Growth in Avg. Value per Transaction**MRVO**

COA Code	MRVO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Growth in Average Value per Transaction - % [MRVO] represents the period over period percentage change in average customer check or bill per transaction.

Average customer check represents the average revenue earned for every customer transaction during the period.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Growth in Avg. Value per Transaction, Total - %**MRVP**

COA Code	MRVP
Eikon for Office Field	TR.GrowthAvgValuePerTranTotalPct
Eikon for Office Label	Growth in Average Value per Tran., Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Growth in Average Value per Transaction, Total - % [MRVP] represents the Company level Growth in Average Value per Transaction for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in average customer check or bill per transaction.

Refinitiv collects any segmental breakout information for different restaurants provided by the company using: Growth in Average Value per Transaction - % [MRVO]

Definition revised March 2008

Growth in Guest Counts - %**MRVQ**

COA Code	MRVQ
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Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Growth in Guest Counts - % [MRVQ] represents the period over period percentage change in the total number of guest or customer visits to the restaurants.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Growth in Guest Counts, Total - %

MRVR

COA Code	MRVR
Eikon for Office Field	TR.GrowthGuestCountsTotalPct
Eikon for Office Label	Growth in Guest Counts, Total - %
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Growth in Guest Counts, Total - % [MRVR] represents Company level Growth in Guest Counts for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in the total number of guest or customer visits to the restaurants.

Refinitiv collect any segmental breakout information provided by the company using: Growth in Guest Counts - % [MRVQ]

Definition revised March 2008

Weighted Average Weekly Sales per Restaurant

MRVZ

COA Code	MRVZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Weighted Average Weekly Sales per Restaurant [MRVZ] represents the weighted average weekly sales per restaurant during the period.

One method of calculating Weighted Average Weekly Sales per Restaurant [MRVZ] is to use the total restaurant sales for the period, divided by the total number of days all restaurants were open for the period to obtain a daily sales average; then multiply the daily sales average by seven to obtain the weekly average sales.

Definition revised January 2021

Weighted Average Weekly Sales per Restaurant, Total MRWA

COA Code	MRWA
Eikon for Office Field	TR.WtdAvgWklySalesPerRstrntTotal
Eikon for Office Label	Weighted Average Weekly Sales per Restaurant, Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, IS

Weighted Average Weekly Sales per Restaurant, Total [MRWA] represents the Company level Weighted Average Weekly Sales per Restaurant during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv collects any segmental breakout information provided by the company using: Weighted Average Weekly Sales per Restaurant [MRVZ]

Definition revised January 2021

Operating Metrics – Retail

Retail	MRET
COA Code	MRET
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Retail [MRET] represents the Retail industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchen-wares, house-wares, garden centers, toys, sporting equipment and other focused retail operations
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores

The Retail Industry excludes:

- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Comp. Store Sales Growth, Retail- % MTBE

COA Code	MTBE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Comparable Store Sales Growth, Retail - % [MTBE] represents the period over period percentage change in total sales of stores in operation in both periods.

Comparable Store Sales are sales dollars generated by those stores that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking store closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Comp. Store Sales Growth,Retail, Total- % MTBD

COA Code	MTBD
Eikon for Office Field	TR.ComparStoreSalesRetailTotalPct
Eikon for Office Label	Comparable Store Sales, Retail, Total - %
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Comparable Store Sales Growth, Retail, Total - % [MTBD] represents the Company level Growth in Comparable Store Sales for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of stores in operation in both periods.

Refinitiv collects any segmental breakout information for the different retail stores provided by the company using: Comparable Store Sales Growth - % [MTBE]

Definition revised March 2008

Comparable Store Sales, Retail (Value)**MTBF**

COA Code	MTBF
Eikon for Office Field	TR.ComparStoreSalesRetail
Eikon for Office Label	Comparable Store Sales, Retail (Value)
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Comparable Store Sales, Retail (Value) [MTBF] represents the total sales generated by all stores in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those stores that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking store closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Traffic (Number of Customer Visits)**MTBG**

COA Code	MTBG
Eikon for Office Field	TR.NumCustomerVisits
Eikon for Office Label	Traffic (Number of Customer Visits)
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Traffic (Number of Customer Visits) [MTBG] represents the total number of customer visits to all of the company's stores during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Merchandise Margins - %**MTBK**

COA Code	MTBK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Merchandise Margins - % [MTBK] represents the percentage profit margin on product sales achieved during the period. It is generally the same as gross profit margin %, but some companies call this merchandise margin.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Merchandise Margins, Total - %**MTBL**

COA Code	MTBL
Eikon for Office Field	TR.MerchandiseMarginsTotalPct
Eikon for Office Label	Merchandise Margins, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Merchandise Margins, Total - % [MTBL] represents the Company level Merchandise Margins, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage profit margin on product sales achieved during the period. It is generally the same as gross profit margin %, but some companies call this merchandise margin.

Refinitiv collects any segmental breakout information for the different retail stores provided by the company using: Merchandise Margins - % [MTBK]

Definition revised March 2008

Average Sales per Store**MTDO**

COA Code	MTDO
Eikon for Office Field	n/a

Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Sales per Store [MTDO] represents the average sales per store during the period.

It is obtained using the total revenues earned from store sales, divided by the total number of stores during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Average Sales per Store, Total

MTDP

COA Code	MTDP
Eikon for Office Field	TR.AvgSalesPerStoreTotal
Eikon for Office Label	Average Sales per Store, Total
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Sales per Store, Total [MTDP] represents the Company level Average Sales per Store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from store sales, divided by the total number of stores during the period.

Refinitiv collects any segmental breakout information for the different retail stores provided by the company using: Average Sales per Store [MTDO]

Definition revised January 2021

Average Sales per Square Meter

MTDZ

COA Code	MTDZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter [MTDZ] represents the average sales-per-square meter of retail space. It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

One variation of reporting unit for this item is: Average Sales per Square Foot [MTDQ]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised January 2021

Average Sales per Square Meter, Total

MTEA

COA Code	MTEA
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter, Total [MTEA] represents the Company level Average Sales-per-square meter of retail space, as reported by the company.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

Refinitiv collects any segmental breakout information provided by the company using: Average Sales per Square Meter [MTDZ]

One variation of reporting unit for this item is: Average Sales per Square Foot, Total [MTDR]

Definition revised January 2021

Average Sales per Square Foot

MTDQ

COA Code	MTDQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter [MTDQ] represents the average sales-per-foot of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square feet) during the period.

One variation of reporting unit for this item is: Average Sales per Square Meter [MTDZ]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised January 2021

Average Sales per Square Foot, Total

MTDR

COA Code	MTDR
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter, Total [MTDR] represents the Company level Average sales-per-foot of retail space, as reported by the company.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square feet) during the period.

Refinitiv collects any segmental breakout information provided by the company using: Average Sales per Square Foot [MTDQ]

One variation of reporting unit for this item is: Average Sales per Square Meter, Total [MTEA]

Definition revised January 2021

Average Sales per Square Meter

STDZ

COA Code	STDZ
Eikon for Office Field	TR.AvgSalesPerSquareMeter
Eikon for Office Label	Average Sales per Square Meter
Units	Period Header Currency, Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter [STDZ] captures the total average sales-per-square meter of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Sales per Square Meter, Total [MTEA]
- Average Sales per Square Foot, Total [MTDR], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Sales per Square Meter [STDZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Sales for the reported unit

Definition revised January 2021

Average Rental Exp. per Sq. Meter

MTFG

COA Code	MTFG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Meter [MTFG] represents the average rental expense-per-square meter of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

One variation of reporting unit for this item is: Average Rental Expense per Square Foot [MTFE]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised January 2021

Avg. Rental Exp. per Square Meter, Total

MTFH

COA Code	MTFH
Eikon for Office Field	n/a

Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Meter, Total [MTFH] represents the Company level Average Rental Expense-per-square meter of retail space, as reported by the company.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

Refinitiv collects any segmental breakout information provided by the company using: Average Rental Expense per Square Meter [MTFG]

One variation of reporting unit for this item is: Average Rental Expense per Square Foot, Total [MTFF]

Definition revised January 2021

Average Rental Exp. per Square Foot

MTFE

COA Code	MTFE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Foot [MTFE] represents the average rental expense-per-square foot of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square feet) during the period.

One variation of reporting unit for this item is: Average Rental Expense per Square Meter [MTFG]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised January 2021

Avg. Rental Exp. per Square Foot, Total

MTFF

COA Code	MTFF
Eikon for Office Field	n/a

Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Foot, Total [MTFF] represents the Company level Average Rental Expense-per-square foot of retail space, as reported by the company.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square feet) during the period.

Refinitiv collects any segmental breakout information provided by the company using: Average Rental Expense per Square Foot [MTFE]

One variation of reporting unit for this item is: Average Rental Expense per Square Meter, Total [MTFH]

Definition revised January 2021

Average Rental Exp. per Square Meter

STFG

COA Code	STFG
Eikon for Office Field	TR.AvgRentalExpensePerSquareMeter
Eikon for Office Label	Average Rental Expense per Square Meter
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Meter [STFG] captures the total average rental expense-per-square meter of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rental Expense per Square Meter, Total [MTFH]
- Average Rental Expense per Square Foot, Total [MTFF], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Rental Expense per Square Meter [STFG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Rental Expense for the reported unit

Definition revised January 2021

Average Rental Expense per Store**MTFK**

COA Code	MTFK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Store [MTFK] represents the average rental expense incurred per store during the period.

It is obtained using the total rental expenses incurred for store operations, divided by the total number of stores during the period.

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised January 2021

Average Rental Expense per Store, Total**MTFL**

COA Code	MTFL
Eikon for Office Field	TR.AvgRentalExpensePerStoreTotal
Eikon for Office Label	Average Rental Expense per Store, Total
Units	Period Header Currency, Real Number
Polarity	Negative
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Store, Total [MTFL] represents the Company level Average Rental Expense incurred per store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total rental expenses incurred for store operations, divided by the total number of stores during the period.

Refinitiv collects any segmental breakout information provided by the company using: Average Rental Expense per Store [MTFK]

Definition revised January 2021

Retail Sales**MTFQ**

COA Code	MTFQ
Eikon for Office Field	TR.RetailSalesRptd
Eikon for Office Label	Retail Sales
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Retail Sales [MTFQ] represents the total value of sales at retail locations (physical stores) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Catalog Sales**MTHE**

COA Code	MTHE
Eikon for Office Field	TR.CatalogSales
Eikon for Office Label	Catalog Sales
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Catalog Sales [MTHE] represents the total value of sales revenues earned by the company through catalogs (mail order) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Online Sales**MTHG**

COA Code	MTHG
Eikon for Office Field	TR.OnlineSales
Eikon for Office Label	Online Sales
Units	Period Header Currency, Following Period Header Unit

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, IS

Online Sales [MTHG] represents the total value of sales generated over the Internet during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Definitions: Balance Sheet

Assets

Cash	ACSH
COA Code	ACSH
Eikon for Office Field	TR.Cash
Eikon for Office Label	Cash
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Cash [ACSH] represents cash on hand, balances on demand deposits, and near-term savings and time deposits. These should be readily available for use and must be free from any contractual restrictions that limit their use in satisfying debts and other operational cash needs. When cash includes short-term investments and deposits, it is classified as Cash and Equivalents [ACAE] rather than as Cash [ACSH].

Cash [ACSH] includes:

- Cash in transit
- Cash in banks
- Petty cash

Cash [ACSH] excludes:

- Due from banks (classified as Cash & Due From Banks [ACDB])
- Time deposits in banks (due within 90 days) (classified as Cash & Equivalents [ACAE])
- Restricted cash (classified depending on the type of restrictions) (classified as Restricted Cash – Current [ARCA] if it is not available for immediate use and due within one year, classified as Restricted Cash – Long-Term [ARCL] if it is not available for immediate use and due beyond one year)
- Cash in trust ("trust" is treated the same way as "restriction")
- Short-term paper and CD's, when maturity is less than 3 months (classified as Cash & Cash Equivalents [ACAE])
- Money market funds (classified as Cash & Cash Equivalents [ACAE])
- Short-term paper and CD's, when maturity is 3 to 12 months (classified as Short-Term Investments [ASTI])
- Travel advances (classified as Receivables – Other [AORC])

Definition revised June 2003

Cash and Equivalents**ACAE**

COA Code	ACAE
Eikon for Office Field	TR.CashandEquivalents
Eikon for Office Label	Cash and Equivalents
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Asset

Cash and Equivalents [ACAE] represents short-term, highly liquid investments that are both readily convertible to known amounts of cash and so close to their maturity that they present insignificant risk of changes in interest rates. Only investments with original maturities of three months or less qualify under these definitions. When cash is delineated separately it is classified as Cash [ACSH], rather than as Cash and Equivalents [ACAE].

Cash and Equivalents [ACAE] includes:

- Deposits with financial service companies other than commercial banks
- Short-term paper and CD's (maturity less than 3 months)
- Money market funds
- Cash, when combined with highly liquid investments

Cash and Equivalents [ACAE] excludes:

- Cash, when listed separately on the balance sheet (classified as Cash [ACSH])
- Petty cash (classified as Cash [ACSH])
- Receivables from sales (classified as Accounts Receivable – Trade, Gross [AARG] or as Receivables – Other [AORC])
- Receivables on long-term construction in progress (classified as Accounts Receivable -Trade, Gross [AARG])
- Restricted Cash - [ARCA]
- Travel advances (classified as Receivables – Other [AORC])

Definition revised June 2003

Short-Term Investments**ASTI**

COA Code	ASTI
Eikon for Office Field	TR.ShortTermInvestments
Eikon for Office Label	Short Term Investments
Units	Millions
Polarity	Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Short-Term Investments [ASTI] consists of any investments in debt and equity securities with maturity of one year or less. The "short-term" nature depends on actual maturity of one year from the balance sheet date rather than on the original maturity of a specific investment. When a company reports its assets without segregation between current and non-current, all investments are classified as Long-Term Investments - Other [ALTI].

Short-Term Investments [ASTI] includes:

- Short-term loans
- Certificates of deposits (with the maturity of 3 to 12 months)
- Short-term paper (with the maturity of 3 to 12 months)
- Trading account securities reported by investment companies and miscellaneous financial companies
- Short-term derivative assets not described clearly as hedging or speculative, assumed to be speculative derivatives if reported by investment, security trading and asset management companies

Short-Term Investments [ASTI] excludes:

- Cash and cash deposits in banks (classified as Cash [ACSH])
- Investment in the securities of related companies such as affiliates, unconsolidated subsidiaries, joint ventures, or limited partnerships (classified as LT Investment - Affiliate Companies [AEQI])
- Investments other than affiliate company investments, classified as long-term investments or not delineated between current and non-current (classified as Long-Term Investments – Other [ALTI])
- Short-term investment securities used for hedging purposes (classified as Other Current Assets [AOCA] in a differentiated balance sheet, and as Other Assets [AOAT] in a non-differentiated balance sheet)
- Short-term derivative assets not described clearly as hedging or speculative, assumed to be hedging derivatives for Industrial and Utility companies (classified as Other Current Assets [AOCA] in the differentiated balance sheet, and as Other Assets [AOAT] in the non-differentiated balance sheet)
- Financial lease receivables (classified as Notes Receivable - Short Term [ASTR])
- Money market funds (classified as Cash & Cash Equivalents [ACAE])
- Properties for sale reported by real estate development companies (classified as Inventories – Other [AIOT])
- Restricted cash/investments as a part of current assets (classified as Restricted Cash – Current [ARCA])

Definition revised October 2016

Cash and Short-Term Investments

SCSI

COA Code	SCSI
Eikon for Office Field	TR.CashAndSTInvestments
Eikon for Office Label	Cash and Short Term Investments
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Cash and Short-Term Investments [SCSI] is the sum of:

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

Definition revised June 2003

Accounts Receivable – Trade, Gross

AARG

COA Code	AARG
Eikon for Office Field	TR.AcctsReceivTradeGross
Eikon for Office Label	Accounts Receivable - Trade, Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Accounts Receivable – Trade, Gross [AARG] represents receivables from sales of trading assets (such as inventories) or from services provided. Trade accounts receivable are restricted to “current” assets, where “current” is defined as one year or one operating cycle of the company, whichever is longer. This information is classified as Accounts Receivable – Trade, Gross [AARG] only when it is presented as such on the company’s balance sheet or in its notes.

When sales receipts are exchanged with a promissory note, such notes are treated as Notes Receivable – Short-Term [ASTR]. However, when such delineation between accounts receivable and notes receivable is not clear, notes receivable are classified as Accounts Receivable [AARG].

Receivables from the sale of merchandise or services provided to affiliates or other related companies are treated as “trade” receivables and included in Accounts Receivable – Trade, Gross [AARG].

Some companies report their trade accounts receivable, net of provision for doubtful accounts, and also provide the doubtful account value on the balance sheet. When this occurs, Refinitiv calculates an Account Receivable – Trade, Gross [AARG] value and enter the value for Provision for Doubtful Accounts [APDA] on the balance sheet. When a company does not delineate between notes receivable and accounts receivable, and the information is provided in one line as notes and accounts receivable, Refinitiv classifies the figure as Accounts Receivable – Trade, Net [AACR].

Accounts Receivable – Trade, Gross [AARG] includes:

- Factored receivables (with recourse)
- Finance/interest receivables in non-banking financial service companies

- Franchise/license fees receivable in technology companies
- Royalties receivable
- Current portion of long-term receivable (trade)
- Unbilled receivables (for Industrial companies, if reported under Receivables or as a separate line item)

Accounts Receivable – Trade, Gross [AARG] excludes:

- Trade accounts receivable, net of provision for doubtful accounts (classified as Accounts Receivable – Trade, Net [AACR])
- Unbilled utility revenue (classified as Unbilled Utility Revenues [AUUR] for Utility companies)
- Finance/interest receivable in industries other than non-banking financial services (classified as Notes Receivable – Short-Term [ASTR])
- Taxes recoverable (classified as Receivables – Other [AORC])
- Receivables from individuals other than customers, such as employees, directors, officers (classified as Receivables – Other [AORC])
- Loans (receivable) to customers in non-banking financial service companies (loans as well as provisions for loan losses are classified as Notes Receivable – Short-Term [ASTR])
- (Short-term) Loans to employees, officers, directors, affiliates in industries other than non-banking financial service companies (classified as Receivables – Other [AORC])
- (Short-term) Loans to third parties (classified as Short Term Investments [ASTI])

Definition revised July 2013

Provision for Doubtful Accounts

APDA

COA Code	APDA
Eikon for Office Field	TR.ProvsnForDoubtfulAccts
Eikon for Office Label	Provision for Doubtful Accounts
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Provision for Doubtful Accounts [APDA] represents provisions established for doubtful accounts receivable. Provision for doubtful accounts is usually established on the basis of maturities of receivables and the company's experience on collecting such receivables.

Since this is an asset account, Provision for Doubtful Accounts [APDA] is established as a contra account to receivables and expressed in a negative figure.

Provision for Doubtful Accounts [APDA] includes:

- Provision for the current portion of long-term receivables (other than trade receivables)

Provision for Doubtful Accounts [APDA] excludes:

- Provision for notes receivable (classified as Notes Receivable – Short-Term [ASTR])
- Provision for receivables other than trade receivables (classified as Receivables – Other [AORC])
- Provision for unbilled utility revenues (classified as Unbilled Utility Revenue [AUUR])
- Provision for receivables other than those included in Accounts Receivable – Trade, Gross [AARG])
- Provision for loans in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])

Definition revised June 2003

Accounts Receivable – Trade, Net

AACR

COA Code	AACR
Eikon for Office Field	TR.AcctsReceivTradeNet
Eikon for Office Label	Accounts Receivable - Trade, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Accounts Receivable – Trade, Net [AACR] represents claims held against customers for goods sold or services rendered as part of normal business operations.

Value in Accounts Receivable – Trade, Net [AACR] is normally Accounts Receivable – Trade, Gross [AARG] reduced by Provision for Doubtful Accounts [APDA]. However, when the receivables are reported net of provision for doubtful accounts, Accounts Receivable – Trade, Net [AACR] is used, instead of Gross [AARG] and Provision [APDA].

When a company's balance sheet does not delineate between current and non-current notes receivables, all are classified as Notes Receivable – Long Term [ALTR].

Accounts Receivable – Trade, Net [AACR] includes:

- Rent receivable in real estate operations companies
- Advisory fees receivable in investment service companies
- Accounts receivable from unconsolidated subsidiaries, joint ventures, and limited partners
- Interest receivables in non-banking financial service companies
- Royalty/franchise fees receivable in franchising businesses
- Accrued main business revenue (as long as a company is entitled to bill it by the passage of time or upon usage)
- Receivable from related/due from related parties (when reported as part of Trade Account Receivable)
- Receivable from affiliate/due from affiliates (when reported as part of Trade Account Receivable)
- Receivable from associate/due from associates (when reported as part of Trade Account Receivable)

- Unbilled receivables (for Industrial companies, if reported under Receivables or as a separate line item)

Accounts Receivable – Trade, Net [AACR] excludes:

- Receivables from employees, officers, directors (classified as Receivables – Other [AORC])
- Taxes receivable (classified as Receivables – Other [AORC])
- Receivable from related/due from related parties (when reported outside of Trade Account Receivable) [AORC]
- Receivable from affiliate/due from affiliates (when reported outside of Trade Account Receivable) [AORC]
- Receivable from associate/due from associates (when reported outside of Trade Account Receivable) [AORC]
- Any receivable that is not considered a “trade” receivable
- Loans (receivable) (net of provision for loan losses) in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])
- Receivables from stockholders (classified as Receivables – Other [AORC])
- Unbilled utility revenue (classified as Unbilled Utility Revenues [AUUR] for Utility companies)

Definition revised August 2013

Notes Receivable – Short-Term

ASTR

COA Code	ASTR
Eikon for Office Field	TR.STNotesReceivable
Eikon for Office Label	Notes Receivable - Short Term
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Notes Receivable – Short-Term [ASTR] represents promissory notes received in exchange for goods sold or services rendered by a company to customers in the normal course of business.

Receivables from customers qualify as “current” as long as their maturities are within one year or one operating cycle, whichever is longer. This implies that there are no non-current trade notes receivable. When a non-differentiated balance sheet is utilized, receivables are classified as Notes Receivable – Long Term [ALTR].

Notes Receivable – Short-Term [ASTR] includes:

- Loans to customers (gross or net of provision for loan losses) in non-banking financial service companies
- Provision for loan losses on loans to customers in non-banking financial service companies (reported as a negative figure)

- Finance leases in real estate operations companies
- Current portion of long-term notes receivable
- Commercial paper discounted as investments in non-banking financial service companies

Notes Receivable – Short-Term [ASTR] excludes:

- Notes receivables from shareholders, employees, officers, or directors (classified as Receivables – Other [AORC])
- Any notes receivable that are not originated from products sold or services rendered (classified as Receivables – Other [AORC])

Definition revised June 2003

Receivables – Other		AORC
COA Code	AORC	
Eikon for Office Field	TR.ReceivablesOther	
Eikon for Office Label	Receivables - Other	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Insurance, Utility	
Data Type	Asset	

Receivables – Other [AORC] represents a company's receivables that are from activities other than trading (sale of products or services rendered). Non-trading receivables may include both current and non-current receivables; the current portion is classified Receivables – other [AORC].

Receivables – Other [AORC] includes:

- Receivables from/due from employees, officers, directors, or shareholders
- Receivable from related/due from related parties (when reported outside of Trade Account Receivable)
- Receivable from affiliate/due from affiliates (when reported outside of Trade Account Receivable)
- Receivable from associate/due from associates (when reported outside of Trade Account Receivable)
- Loans to employees, officers, directors, or shareholders
- Taxes receivable
- (Accrued) Interest/dividends receivable in companies other than non-banking financial service companies

Receivables – Other [AORC] excludes:

- Loans receivable in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])
- Short-term loans (to a third party) (classified as Short-Term Investments [ASTI])
- Excess billing (classified as a negative figure as part of Inventories – Work-in-Progress [AIWP])

- Receivable from related/due from related parties (when reported as part of Trade Account Receivable) [AARG or AACR]
- Receivable from affiliate/due from affiliates (when reported as part of Trade Account Receivable) [AARG or AACR]
- Receivable from associate/due from associates (when reported as part of Trade Account Receivable) [AARG or AACR]
- Unbilled revenue receivables in utility companies (classified as Unbilled Utility Revenue [AUUR])
- Unbilled receivables in industries other than utility (classified as Inventories – Finished Goods [AIFG]) if reported within inventories; and as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR] if reported within receivables or as a standalone item)
- Service contracts receivable (classified either as Accounts Receivable – Trade, Gross [AARG] or as Accounts Receivable – Trade, Net [AACR])
- Credit card receivables (commonly in retail companies) (classified either as Accounts Receivable – Trade, Gross [ASRG] or as Accounts Receivable – Trade, Net [AACR])
- Receivables from agents, policyholders, or reinsurers in insurance companies (classified as Insurance Receivables [APRE])

Definition revised August 2013

Total Receivables, Net

ATRC

COA Code	ATRC
Eikon for Office Field	TR.TotalReceivablesNet
Eikon for Office Label	Total Receivables, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Total Receivables, Net [ATRC] normally represents the sum of:

- Accounts Receivable – Trade, Net [AACR]
- Notes Receivable – Short-Term [ASTR]
- Receivables – Other [AORC]

However, if a company reports its receivables without any of the above details, the reported receivables are classified as Total Receivables, Net [ATRC].

Definition revised June 2003

Inventories – Finished Goods

AIFG

COA Code	AIFG
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Eikon for Office Field	TR.InventoriesFinishedGds
Eikon for Office Label	Inventories - Finished Goods
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Asset

Inventories – Finished Goods [AIFG] represents inventories of unsold finished goods on hand. These goods may have been produced internally or purchased for resale.

When there is no specific segregation of inventories among finished goods, work-in-progress, and raw materials, Refinitiv classifies it as Total Inventory [AITL].

Inventories – Finished Goods [AIFG] includes:

- Merchandise in transit
- Any item that is available for sale
- Iron ore in metal mining companies
- Coal in coal mining companies
- Gold bullion in gold mining companies
- Oil extracted in oil and gas exploration companies
- Unbilled revenue (services rendered) in companies other than utility companies, reported within inventories

Inventories – Finished Goods [AIFG] excludes:

- Items that are purchased for own use (classified as Property, Plant and Equipment, Total – Net [APPN])
- Natural gas in storage for gas utility companies (classified as Gas in Storage – Inventory [AGIS])
- Unbilled revenue receivables in utility companies (classified as Unbilled Utility Revenue [AUUR])
- Unbilled receivables in industries other than utility, reported within receivables or as a standalone item (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])

Definition revised June 2011

Inventories – Work-in-Progress

AIWP

COA Code	AIWP
Eikon for Office Field	TR.InventoriesWorkInProg
Eikon for Office Label	Inventories - Work In Progress
Units	Millions
Polarity	Positive
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial
Data Type	Asset

Inventories – Work-in-Progress [AIWP] represents inventories of goods in the manufacturing process. When the Percentage of Completion Method is used for long-term projects for construction contractors, the portion completed, but not yet billed to customers, may be treated as work-in-progress. At the same time, excess billing beyond completion is classified as a reduction of Inventories – Work-in-Progress [AIWP] although some companies report the excess billing as a current liability (classified as Other Current Liabilities [LOCL]).

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Refinitiv classifies it as Total Inventory [AITL].

Inventories – Work-in-Progress [AIWP] includes:

- Long-term contracts completed but not yet billed (according to the Percentage of Completion Method)
- Excess billing over completed portion in long-term contracts (as a negative to WIP)

Inventories – Work-in-Progress [AIWP] excludes:

- Goods-in-transit (classified either as Inventories – Finished Goods [AIFG] or Inventories – Raw Materials [AIRM], depending upon the nature of business, if not specified)
- Construction in progress of fixed assets for own use (classified as Construction-in-Progress – Gross [ACPC])

Definition revised June 2003

Inventories – Raw Materials

AIRM

COA Code	AIRM
Eikon for Office Field	TR.InventoriesRawMats
Eikon for Office Label	Inventories - Raw Materials
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Inventories – Raw Materials [AIRM] represents raw materials acquired, but not yet used. It may also include raw materials in transit. However, Inventories – Raw Materials [AIRM] is limited to materials that are used for manufacturing of finished goods that are eventually sold to customers. Raw materials and supplies for internal consumption are not included in Inventories – Raw Materials [AIRM].

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Refinitiv classifies it as Total Inventory [AITL].

Inventories – Raw Materials [AIRM] includes:

- Leaf tobacco in tobacco companies

- Spare parts/supplies/materials used for manufacturing products for sale
- Coffee beans in the food processing industry
- Timber already cut in the forestry and wood products industry
- Crude oil extracted in the oil and gas industry

Inventories – Raw Materials [AIRM] excludes:

- Fuel (coal, oil and gas) in electric utility companies (classified as Fuel – Inventory [AFUL])
- Supplies/materials/parts for own use (such as supplies for plant and equipment) (classified as Other Property/Plant/Equipment – Gross [AOPC] when reported as a part of fixed assets or other Current Assets [AOCA] when reported as current assets, but not as inventory)
- Supplies for equipment in cable and broadcasting companies (classified as Other Property/Plant/Equipment – Gross [AOPC] when reported as a part of fixed assets; or Other Current Assets [AOCA] when reported as current assets, but not as inventory)
- Biological Assets (Livestock, trees, plants, bushes, vines)

Definition revised August 2011

Inventories – Other

AIOT

COA Code	AIOT
Eikon for Office Field	TR.InventoriesOther
Eikon for Office Label	Inventories - Other
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Inventories – Other [AIOT] represents inventories not classified as:

- Inventories – Finished Goods [AIFG]
- Inventories – Work-in-Progress [AIWP]
- Inventories – Raw Materials [AIRM] (for manufacturing companies)

Inventories – Other [AIOT] includes:

- Prepayment for inventory to be purchased
- Obsolescence/allowances/provision for devaluation of inventory (as a negative value)
- Biological assets

Inventories – Other [AIOT] excludes:

- Prepayments for those other than purchase of inventories (classified as Prepaid Expenses [APPY])
- LIFO Reserve (classified as LIFO Reserve [AILR])

- Gas in storage for gas utility companies (classified as Gas in Storage – Inventory [AGIS])
- Fuel in storage for electric utility companies (Fuel – Inventory [AFUL])

Definition revised August 2011

LIFO Reserve

AILR

COA Code	AILR
Eikon for Office Field	TR.LifoReserve
Eikon for Office Label	LIFO Reserve
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

LIFO Reserve [AILR] represents the difference between inventories computed under the FIFO (First In, First Out) and LIFO (Last In, First Out) methods.

When LIFO is used for financial reporting purposes, the same method is required to be used for tax reporting purposes.

LIFO Reserve [AILR] excludes:

- Provision/allowances for inventory (reported as a negative value) (classified as Inventories – Other [AIOT])

Definition revised June 2003

Gas in Storage – Inventory

AGIS

COA Code	AGIS
Eikon for Office Field	TR.GasInStorageInventory
Eikon for Office Label	Gas in Storage - Inventory
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Gas in Storage – Inventory [AGIS] represents gas in storage as inventory for gas utility companies. Gas in storage may also include gas in transit, when gas is transported either through a gas pipeline or by gas tankers.

Gas in Storage – Inventory [AGIS] includes:

- Gas in storage for the gas distribution unit of a multi-utility company

Gas in Storage – Inventory [AGIS] excludes:

- Gas in storage for electric utility companies (classified as Fuel – Inventory [AFUL])

Definition revised June 2003

Fuel – Inventory AFUL

COA Code	AFUL
Eikon for Office Field	TR.FuelInventory
Eikon for Office Label	Fuel - Inventory
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Fuel – Inventory [AFUL] represents fuel in storage as an inventory for electric utility companies. This is an important cost factor to electric power companies when oil prices are fluctuating in the global market.

Fuel – Inventory [AFUL] excludes:

- Nuclear fuel in electric utility companies (classified as Utility Plant - Gross [AUTP])
- Deferred fuel costs in gas utility companies (gas distributed but not yet charged to customers) (classified as Unbilled Utility Revenues [AUUR])

Definition revised June 2003

Total Inventory AITL

COA Code	AITL
Eikon for Office Field	TR.TotalInventory
Eikon for Office Label	Total Inventory
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Assets

Total Inventory [AITL] consists of all assets held for sale in the ordinary course of business or goods that are used and/or consumed in the production of goods to be sold. Inventories may include raw material, work in progress and finished goods, although other categories of asset items may be classified as 'Inventories' depending upon the company's business.

Refinitiv defines Total Inventory [AITL] as the sum of:

- Inventories – Finished Goods [AIFG]
- Inventories – Work-in-Progress [AIWP]
- Inventories – Raw Materials [AIRM]
- Inventories – Other [AIOT]
- LIFO Reserve [AILR]
- Gas in Storage – Inventory [AGIS]
- Fuel – Inventory [AFUL]

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Refinitiv classifies the inventory as Total Inventory [AITL].

Definition revised June 2003

Prepaid Expenses

APPY

COA Code	APPY
Eikon for Office Field	TR.PrepaidExpenses
Eikon for Office Label	Prepaid Expenses
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Asset

Prepaid Expenses [APPY] represents goods or services that have already been purchased, but not fully consumed or used. Because Prepaid Expenses [APPY] is defined as a part of current assets, such benefits are expected within one year or an operating cycle of the company, whichever is longer, from the current fiscal period end date.

Prepaid assets may include prepaid fees, commissions, taxes, insurance expenses, prepayments to reinsurers, rents, or other expenses. Additionally, other categories of assets may be classified as a 'prepaid asset' depending on the company's business.

Prepaid Expenses [APPY] includes:

- Accrued revenue, if the company does not delineate it from prepaid expenses
- Prepaid taxes

Prepaid Expenses [APPY] excludes:

- Prepayments for inventories (classified as Inventories – Other [AIOT])
- Deferred income tax assets (classified as Deferred Income Tax – Current Asset [ADTC])
- Accrued revenue (not from main business), if separated from prepaid expenses (classified as Receivables - Other [AORC])

Definition revised December 2010

Restricted Cash – Current**ARCA**

COA Code	ARCA
Eikon for Office Field	TR.RestrictedCashCurrent
Eikon for Office Label	Restricted Cash - Current
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Restricted Cash – Current [ARCA] represents cash on hand that bears some kind of restriction and may not be available for operational use by the company. When a company reports its assets without segregation between current and non-current, all restricted cash is classified in Restricted Cash – Long Term [ARCL].

"Restrictions" in this context are limited to non-operational restrictions. Restrictions due to operational activities, such as payroll, are not considered restriction in this context, and are instead classified as liabilities.

Restricted Cash – Current [ARCA] includes:

- Restricted short-term investments in securities
- Restricted Investments – reported in the current section

Restricted Cash – Current [ARCA] excludes:

- Restricted cash that matures in greater than 12 months (classified as Restricted Cash – Long Term [ARCL])
- Accrued payroll (classified as Accrued Expenses [LAEX])
- Accrued taxes (classified as Income Taxes Payable [LTXP])
- Customer advances (classified as Customer Advances [LCAV])
- Security Deposits (classified as Security Deposits [LSDP])

Definition revised May 2005

Deferred Income Tax – Current Asset**ADTC**

COA Code	ADTC
Eikon for Office Field	TR.DfrdIncTaxCurrAsset
Eikon for Office Label	Deferred Income Tax - Current Asset
Units	Millions
Polarity	Positive
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Deferred Income Tax – Current Asset [ADTC] represents the deferred tax assets with a current maturity. When there is a timing difference between financial reporting and tax preparation practices, a company might have credits or additional tax liabilities from the government. Such credits or additional tax liabilities may be reported on a net basis, but if not, government credits may be reported as an asset and additional liabilities may be reported as a liability. The current portion of such assets are generally reported in the current assets section and classified as Deferred Income Tax – Current Asset [ADTC]. When a company reports its assets without delineation between current and non-current, all deferred income tax assets are classified as Deferred Income Tax – Long Term Asset [ADTA].

Deferred Income Tax – Current Asset [ADTC] excludes:

- Income taxes recoverable, income tax benefits, taxes refundable (classified as Receivables – Other [AORC])

Definition revised June 2003

Unbilled Utility Revenue

AUUR

COA code	AUUR
Eikon for Office Field	TR.UnbilledUtilityRevenues
Eikon for Office Label	Unbilled Utility Revenues
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Unbilled Utility Revenue [AUUR] represents electricity or gas consumed by customers but not yet billed to them by utility companies.

Definition revised June 2003

Deferred Gas Cost

ADGC

COA Code	ADGC
Eikon for Office Field	TR.DeferredGasCost
Eikon for Office Label	Deferred Gas Cost
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility

Data Type Asset

Deferred Gas Cost [ADGC] represents the cost of gas already consumed but not yet charged to consumers. Gas utility companies are obligated to deliver their supplies at a reasonable price to consumers, but rates to consumers might not reflect fluctuations in the wholesale gas purchasing market. Gas utility companies accumulate such costs and request reflection of the deferred costs as rate adjustments to regulators.

Definition revised June 2003

Discontinued Operations – Current Assets

ADCA

COA Code	ADCA
Eikon for Office Field	TR.DiscontdOpsCurrAsset
Eikon for Office Label	Discontinued Operations - Current Asset
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Discontinued Operations – Current Assets [ADCA] represents current assets of discontinued operations. Current assets under discontinued operations can include accounts receivable, short-term investments and other current assets. Cash proceeds from the sale of assets under discontinued operations are classified as Discontinued Operations – Current Assets [ADCA].

When a company reports its assets without segregation between current and non-current, all assets of discontinued operations are classified as Discontinued Operations – Long-Term Assets [ADOA].

Discontinued Operations – Current Assets [ADCA] includes:

- Accounts receivable under discontinued operations
- Proceeds on the sale of assets under discontinued operations
- Assets held for sale/disposal/disposition

Definition revised November 2011

Other Current Assets

AOCA

COA Code	AOCA
Eikon for Office Field	TR.OtherCurrentAssets
Eikon for Office Label	Other Current Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility

Data Type Asset

Other Current Assets [AOCA] represents current assets other than:

- Cash and Short Term Investments [SCSI], further delineated into:
 - Cash [ACSH]
 - Cash & Equivalents [ACAE]
 - Short Term Investments [ASTI]
- Total Receivables, Net [ATRC], further delineated into:
 - Accounts Receivable - Trade, Net [AACR], comprised of:
 - Accounts Receivable - Trade, Gross [AARG]
 - Provision for Doubtful Accounts [APDA]
 - Notes Receivable - Short Term [ASTR]
 - Receivables - Other [AORC]
- Total Inventory [AITL], further delineated into:
 - Inventories - Finished Goods [AIFG]
 - Inventories - Work In Progress [AIWP]
 - Inventories - Raw Materials [AIRM]
 - Inventories - Other [AIOT]
 - LIFO Reserve [AILR]
 - Gas in Storage - Inventory [AGIS] (Utility only)
 - Fuel - Inventory [AFUL] (Utility only)
- Prepaid Expenses [APPY]
- Restricted Cash/Investments – Current [ARCA]
- Other components of Other Current Assets, Total [SOCA]:
 - Deferred Income Tax – Current Assets [ADTC]
 - Unbilled Utility Revenue [AUUR] – Utility only
 - Deferred Gas Cost [ADGC] – Utility only
 - Discontinued Operations – Current Assets [ADCA]

Other Current Assets [AOCA] includes:

- Deferred costs, such as capitalized costs for software development, debt issuance, and offering costs when reported as a part of current assets
- Short-term investment securities used for hedging purposes
- Short-term derivative assets not described clearly as hedging or speculative, assumed to be hedging derivatives for industrial and utility companies
- Securities received as collateral
- Biological assets reported outside of inventories

- Current regulatory assets reported by utility companies
- Current unbilled revenue reported by utility companies

Other Current Assets [AOCA] excludes:

- Assets held for sale/disposal/disposition, when reported as part of discontinued operations (classified as Discontinued Operations – Current Assets [ADCA])
- Accrued revenue (classified as Receivables – Other [AORC])
- Advance payments to suppliers and vendors (classified as Prepaid Expenses [APPY])
- Income taxes receivable/recoverable/refundable (classified as Receivables – Other [AORC])
- Claims recoverable from reinsurers in insurance companies (classified as Insurance Receivables [APRE])
- Receivables from clearing brokers reported by investment service companies (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Contract receivables (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Construction contracts in progress and billings in excess of costs (classified as Inventories – Work-in-Progress [AIWP])
- Receivables/due from affiliates (non-interest bearing receivables are classified as Accounts Receivable - Trade, Gross [AARG] or Accounts Receivable - Trade, Net [AACR]; interest-bearing receivables are classified as Notes Receivable - Short Term [ASTR])
- Advances/ Receivables/due from employees, officers, directors, stockholders, affiliates (classified as Receivables – Other [AORC])
- Unbilled revenue receivables in utility companies (classified as Unbilled Utility Revenue [AUUR])
- Unbilled receivables in industries other than utility, reported within receivables or as a standalone item (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Certificates of deposits, with maturities greater than 3 months (classified as Short-Term Investments [ASTI])
- Short-term loans to third parties, commercial papers receivable (classified as Notes Receivable - Short Term [ASTR])
- Trading account securities reported by investment companies and miscellaneous financial companies (classified as Short-Term Investments [ASTI] in a differentiated balance sheet, or as Long-Term Investments – Other [ALTI] in a non-differentiated balance sheet)
- Short-term derivatives not described clearly as hedging or speculative, assumed to be speculative derivatives if reported by investment, security trading and asset management companies (classified as Short-Term Investments [ASTI])
- Biological assets reported within inventories (classified as Inventories - Other [AIOT])
- Construction in progress for own property/plant when reported as a part of fixed assets (classified as Construction-in-Progress – Gross [ACPC])
- Goodwill when reported as a part of non-current assets (classified as Goodwill, Gross [AGWG] or Goodwill, Net [AGWI])

Definition revised October 2016

Other Current Assets, Total**SOCA**

COA Code	SOCA
Eikon for Office Field	TR.OtherCurrentAssetsTtl
Eikon for Office Label	Other Current Assets, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Other Current Assets, Total [SOCA] represents current assets other than:

- Cash and Short-Term Investments [SCSI]
- Total Receivables, Net [ATRC]
- Total Inventory [AITL]
- Prepaid Expenses [APPY]

Other Current Assets, Total [SOCA] is the sum of:

- Restricted Cash – Current [ARCA]
- Deferred Income Tax – Current Assets [ADTC]
- Unbilled Utility Revenue [AUUR] – Utility only
- Deferred Gas Cost [ADGC] – Utility only
- Discontinued Operations – Current Assets [ADCA]
- Other Current Assets [AOCA]

Definition revised June 2003

Total Current Assets**ATCA**

COA Code	ATCA
Eikon for Office Field	TR.TotalCurrentAssets
Eikon for Office Label	Total Current Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Total Current Assets [ATCA] is the sum of:

- Cash and Short Term Investments [SCSI]
- Total Receivables, Net [ATRC]
- Total Inventory [AITL]
- Prepaid Expenses [APPY]
- Other Current Assets, Total [SOCA]

Definition revised June 2003

Cash & Due From Banks

ACDB

COA Code	ACDB
Eikon for Office Field	TR.CashAndDueFromBanks
Eikon for Office Label	Cash & Due From Banks
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Cash & Due From Banks [ACDB] represents cash on hand and due from banks. Due from banks represents receivables from, or short-term loans to, other banks and/or financial institutions, which usually bear minor interest earnings.

Cash & Due From Banks [ACDB] excludes:

- Interest-bearing deposits with other banks (classified as Interest-Bearing Deposits [ADPT])

Definition revised June 2003

Interest-Earning Deposits

ADPT

COA Code	ADPT
Eikon for Office Field	TR.InterestEarningDpts
Eikon for Office Label	Interest-Earning Deposits
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Interest-Earning Deposits [ADPT] represents interest-earning deposits with other banks and financial institutions. Subsidiaries of a commercial bank may have deposits with other banks and financial institutions, which are classified as Interest-Earning Deposits [ADPT].

Interest-Earning Deposits [ADPT] includes:

- Deposits with other banks and financial institutions for subsidiaries of commercial banks

Definition revised June 2003

Federal Funds Sold/Sec Purchased Under Resale Agreement

AFFS

COA Code	AFFS
Eikon for Office Field	TR.FedFundsSldScryPrchdB
Eikon for Office Label	Fed Funds Sold/Scty Prchd Under Resale Agrmnt
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] represents a company's excess cash reserves held at the central bank that have been sold to another bank. These are funds receivable from a borrowing bank. When banks sell (lend) excess reserves in the Fed Funds market they acquire assets (central bank/Fed funds sold) and lose a corresponding amount of reserves on their Balance Sheet. Fed funds are the loans that banks make to each other to meet the reserve requirement set by the Federal Reserve. These loans are usually overnight, since the reserve requirement needs to be met at the end of each day.

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] also represent securities purchased by a financial institution under an agreement to sell them back at a higher price. A repo contract is an agreement according to which the seller is obliged to buy back the securities at a later date. The repurchase price should be greater than the original sale price, the difference effectively representing interest; this is sometimes called the repo rate. A reverse repo is the same repurchase agreement from the buyer's viewpoint.

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

- Central bank/federal funds sold
- Federal funds advanced to another party
- Excess cash reserves at central bank sold
- Securities purchased under resale agreements
- Reverse repurchase agreements (reverse REPOS)

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

- Short-term lending to other banks (classified as Cash & Due From Banks [ACDB])
- FHLB Stock (classified as FHLB Stock [AFLB])

Definition revised August 2015

Trading Account Assets**ATAA**

COA Code	ATAA
Eikon for Office Field	TR.TradingAccountAssets
Eikon for Office Label	Trading Account Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Trading Account Assets [ATAA] represents the balance of trading account securities. They may consist of derivative contracts, treasury securities, fixed income securities, equity securities, etc., held for short-term trading purposes.

Trading Account Assets [ATAA] excludes:

- Federal Funds Sold/Securities Repo (classified as Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS])
- Derivative assets held for hedging purposes (classified as Other Assets [AOAT])

Definition revised October 2016

FHLB Stock**AFLB**

COA Code	AFLB
Eikon for Office Field	TR.FhlbStock
Eikon for Office Label	FHLB Stock
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

FHLB Stock [AFLB] represents loans and other investments to Federal Home Loan Banks (FHLB). FHLB is a cooperative financial institution that mainly provides funding to other financial institutions for housing, small business, rural development and agriculture. Funds are provided by cooperative financial institutions, and such funds are redistributed for community development and housing in rural areas.

Definition revised June 2003

Other Short-Term Investments**AOTI**

COA Code	AOTI
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Eikon for Office Field	TR.OtherSTInvestments
Eikon for Office Label	Other Short Term Investments
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Other Short-Term Investments [AOTI] represents short-term investments other than the following items:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]

Other Short-Term Investments [AOTI] includes:

- Commercial paper

Other Short-Term Investments excludes:

- Life insurance stocks (classified as Other Earning Assets [AOEA])
- Fixed income securities (not trading account) (classified as Securities Held to Maturity [ASHM])
- Mortgage loans (classified as Total Gross Loans [ATGL])
- Investment in real estate (classified as Other Earning Assets [AOEA])
- Mortgage-backed securities, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Securities held to maturity (classified as [ASHM])
- Securities held for sale (classified as [ASFS])

Definition revised June 2003

Securities Held to Maturity

ASHM

COA Code	ASHM
Eikon for Office Field	TR.SecuritiesHeld
Eikon for Office Label	Securities Held To Maturity
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank

Data Type Asset

Securities Held to Maturity [ASHM] represents securities held to maturity, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities. Securities Held to Maturity [ASHM] mostly consists of debt securities, usually valued at amortized cost.

Securities Held to Maturity [ASHM] excludes:

- Mortgage-backed security, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Investment in real estate, if not securitized (classified as Other Earning Assets [AOEA])
- Trading securities (classified as Trading Account Assets [ATAA])

Definition revised June 2003

Securities for Sale

ASFS

COA Code ASFS

Eikon for Office Field TR.SecuritiesForSale

Units Millions

Eikon for Office Label Securities for Sale

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Asset

Securities for Sale [ASFS] represents securities available for sale, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities. Securities Available for Sale [ASFS] are valued at fair market value.

Securities for Sale [ASFS] includes:

- Mortgage-backed securities, if not specified for sale or held to maturity
- Investment securities, if not specified for sale or held to maturity, but not including investments in affiliates

Securities for Sale [ASFS] excludes:

- Investment in real estate, if not securitized (classified as Other Earning Assets [AOEA])
- Trading securities (classified as Trading Account Securities [ATAA])

Definition revised June 2003

Total Investment Securities

ASEC

COA Code ASEC

Eikon for Office Field TR.TtlInvmtSecurities

Eikon for Office Label Total Investment Securities

Units Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Total Investment Securities [ASEC] represents total investment securities, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities, which is the sum of:

- Securities Held (to Maturity) [ASHM]
- Securities (Available) for Sale [ASFS]

When a bank does not report its securities investments according to SFAS 115, total securities are not delineated between Securities Held (to Maturity) [ASHM] and Securities (Available) for Sale [ASFS], and are classified as Total Investment Securities [ASEC].

Total Investment Securities [ASEC] excludes:

- Trading account securities (classified as Trading Account Assets [ATAA])

Definition revised June 2003

Loans Held for Sale

ALHS

COA Code	ALHS
Eikon for Office Field	TR.LoansHeldForSale
Eikon for Office Label	Loans Held for Sale
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Loans Held for Sale [ALHS] represents loans held for sale, rather than held for management. Banks may provide loans to customers, but sell some of them to other financial institutions, instead of holding them until their maturities. Such loans held for sale may temporarily stay in Loans Held for Sale [ALHS].

Loans Held for Sale [ALHS] excludes:

- Commercial loans/consumer loans/mortgage loans (classified as Total Gross Loans [ATGL])

Definition revised June 2003

Other Earning Assets

AOEA

COA Code	AOEA
Eikon for Office Field	TR.OtherEarningAssets
Eikon for Office Label	Other Earning Assets

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Other Earning Assets [AOEA] represents operating earning assets other than:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Net Loans [ANTL]

Other Earning Assets [AOEA] includes:

- Investments in life insurance policies
- Real estate investments

Other Earning Assets [AOEA] excludes:

- Commercial paper (classified as Other Short-Term Investments [AOTI])
- Advances (classified as Total Gross Loans [ATGL])
- Loans for credit cards (classified as Total Gross Loans [ATGL])
- Other securitized short-term investments (classified as Other Short Term Investments [AOTI])
- Mortgage-backed security, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Interest receivable (classified as Interest Receivable [AIRC])
- Prepaid expenses, taxes recoverable (classified as Other Assets [AOAT])
- Restricted cash/assets (classified as Other Assets [AOAT])

Definition revised June 2003

Customer Acceptances

ACAC

COA Code	ACAC
Eikon for Office Field	TR.CustomerAcceptances
Eikon for Office Label	Customer Acceptances
Units	Millions
Polarity	Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Asset

Customer Acceptances [ACAC] represents contingent assets that result from transactions mediated by a bank on behalf of customers. The mediating bank may earn fees on mediation or marginal gains/losses on such transactions.

When customers' acceptances are reported, the bank may have a contra account labeled Acceptances Outstanding [LACC].

Transactions included in Customer Acceptances [ACAC] vary according to banking financial reporting regulations in different countries.

Customer Acceptances [ACAC] excludes:

- Due from customers (classified as Other Assets [AOAT])

Definition revised June 2003

Other Earning Assets, Total

SOEA

COA Code SOEA

Eikon for Office Field TR.OtherEarningAssetsTtl

Eikon for Office Label Other Earning Assets, Total

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Asset

Other Earning Assets, Total [SOEA] represents earning assets other than loans to customers. It consists of the following items:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]
- Customer Acceptances [ACAC]

Definition revised June 2003

Total Gross Loans**ATGL**

COA Code	ATGL
Eikon for Office Field	TR.TotalGrossLoans
Eikon for Office Label	Total Gross Loans
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Total Gross Loans [ATGL] represents the nominal value of loans to customers. Loans to customers may be further delineated in various categories, such as by customers (consumer or industrial), by maturity (short-term or long-term), or by underlying securities (secured or not secured), either on the balance sheet or in a footnote to the financial statement.

Total Gross Loans [ATGL] excludes:

- (Deferred) Loan fees (classified as Other Assets [AOAT])
- Loans held for sale (classified as Loans Held for Sale [ALHS])

Definition revised June 2003

Loan Loss Allowances**ALLA**

COA Code	ALLA
Eikon for Office Field	TR.LoanLossAllowances
Eikon for Office Label	Loan Loss Allowances
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Loan Loss Allowances [ALLA] represents allowances accumulated for possible defaults on loans outstanding. The default rates are established according to regulations in the country and the Bank's experience with each group of customers. The default risks are typified by country risk, industry risk, and risks on individual customers.

Such allowances on outstanding balance of loans are reviewed each fiscal period and changes to the allowances are recognized as Loan Loss Provision [ELLP] in the company's income statement.

Previously established Loan Loss Allowances [ALLA] may be reduced by actual write-off of individual loans due to default. At the end of the following fiscal period end, the allowances are re-valued and re-assigned to the outstanding balance of loans.

As it is an asset account, Loan Loss Allowances [ALLA] is always classified as a negative figure.

Loan Loss Allowances [ALLA] includes:

- Impairment charges
- Provisions for loans (at end of period)
- Write-downs

Loan Loss Allowances [ALLA] excludes:

- (Deferred) Loan fees (classified as Other Assets [AOAT])
- Unearned interest income (classified as Unearned Income [AUNI])

Definition revised May 2013

Unearned Income **AUNI**

COA Code	AUNI
Eikon for Office Field	TR.UnearnedIncome
Eikon for Office Label	Unearned Income
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Unearned Income [AUNI] represents unearned interest income, where the nominal value of a loan includes prepaid interest income, and a portion of the prepaid interest income is not yet earned at the end of a fiscal period.

As it is an asset account, Unearned Income [AUNI] is always classified as a negative figure.

Unearned Income [AUNI] includes:

- Net deferred loan origination fees

Definition revised October 2016

Net Loans **ANTL**

COA Code	ANTL
Eikon for Office Field	TR.NetLoans
Eikon for Office Label	Net Loans
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Bank

Data Type Asset

Net Loans [ANTL] represents total loans to customers, reduced by possible default losses and unearned interest income. Refinitiv computes Net Loans [ANTL] by taking Total Gross Loans [ATGL] and subtracting:

- Loan Loss Allowances [ALLA]
- Unearned Interest [AUNI]

When a bank reports loans, net of loan loss provisions, and unearned interest income, Refinitiv uses Net Loans [ANTL] for such information instead of using Total Gross Loans [ATGL].

Net Loans [ANTL] includes:

- Loans to banks
- Demand loans (to banks)
- Consumer loans such as auto loans, credit card loans, loans for education, real estate loans, and mortgage loans (first mortgage or secondary mortgage loans)
- Advances (to customers)
- Loans for investments, or securities trading
- Loans to government or other local authorities
- Consumer or commercial loans
- Claims from the public
- Loans to customers
- Loans in process or foreclosed loans
- Secured or unsecured loans

Net Loans [ANTL] excludes:

- Due from banks (classified as Cash & Due From Banks [ACDB]),

Definition revised September 2005

Building – Gross

APBC

COA Code APBC

Eikon for Office Field TR.BuildingsGross

Eikon for Office Label Building - Gross

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Building – Gross [APBC] represents the gross amount of buildings and their attachments, before being reduced by accumulated depreciation of the buildings.

Building – Gross [APBC] includes:

- Properties (residential, commercial, office) for rent in a real estate rental company

Building – Gross [APBC] excludes:

- Power plant/distribution establishment in utility companies (classified as Power Plant [AUTP])
- Property for sale in construction or real estate companies (classified as Inventories – Finished Goods [AIFG] when reported other than as a part of tangible fixed assets, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- The gross value of investment properties (in the U.S. classified as Other Properties/Plant/Equipment - Gross [AOPC], in other countries classified as Long-Term Investments - Other [ALTI])
- Property (after being used by the company) for sale, reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS] (may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current) or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Proved and unproved properties in oil and other mining companies (classified as Natural Resources – Gross [ANRC])
- Property held under finance (capital) or operating lease contracts, including leasehold improvements on it, for own use (classified as Other Property/Plant/Equipment [AOPC])
- Properties leased out/rented out under lease contracts (classified as Leases – Gross [APLC])
- Tenant improvements introduced by lessees in properties that the company leased out under operating lease contracts (classified as Buildings - Gross [APBC])
- Assets classified as discontinued operations (classified as Discontinued Operations - Long-Term Assets [ADOA])

Definition revised January 2019

Land/Improvements – Gross

ALIC

COA Code	ALIC
Eikon for Office Field	TR.LandImprovementsGross
Eikon for Office Label	Land/Improvements - Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Land/Improvements – Gross [ALIC] represents land and improvements on land at acquisition cost. Land is not depreciated, but land improvements are normally depreciated over time.

Land/Improvements – Gross [ALIC] includes:

- Improvements in land (subject to depreciation)

Land/Improvements – Gross [ALIC] excludes:

- Land with natural resources in coal and oil companies (classified as Natural Resources – Gross [ANRC] or Land/Improvement – Gross [ALIC], depending on company reporting)
- Proved or unproved properties in oil and other mining companies (classified as Natural Resources – Gross [ANRC])
- Power plant/distribution establishment in utility companies (classified as Power Plant [AUTP])
- Property held for future development or for sale in real estate rental companies (classified as Inventories – Other [AIOT] or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property/land held for sale in construction and homebuilding companies (classified as Inventories – Finished Goods [AIFG] when reported other than as a part of tangible fixed assets, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Leasehold improvements on properties held under finance (capital) or operating lease contracts (classified as Other Property/Plant/Equipment [AOPC])
- Tenant improvements introduced by lessees in properties that the company leased out under operating lease contracts (classified as Buildings - Gross [APBC])
- Properties leased out/rented out under lease contracts (classified as Leases – Gross [APLC])
- Real estate held for investments in real estate companies (classified as LT Investments – Other [ALTI] or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property (after being used by the company) for sale when reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS]. May be classified as Discontinued Operations Long-Term Assets [ADOA] when assets of the company are not delineated between current and non-current, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Assets classified as discontinued operations (classified as Discontinued Operations - Long-Term Assets [ADOA])

Definition revised January 2019

Machinery/Equipment – Gross

AMEC

COA Code	AMEC
Eikon for Office Field	TR.MachineryEquipmentGross
Eikon for Office Label	Machinery/Equipment - Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Machinery/Equipment – Gross [AMEC] represents the acquisition cost of machinery and other equipment (including delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, factory equipment, tools, etc.) in a company, before being reduced by accumulated depreciation.

Machinery/Equipment – Gross [AMEC] includes:

- Software (acquired/capitalized) as an integral part of computers and equipment to be operated – if reported within property, plant and equipment
- Gas pipeline facilities for long-distance transmission owned by gas utility companies (non-utility facility)
- Automobiles for own use in auto/truck manufacturers
- Government grants for acquisition of certain machinery/equipment

Machinery/Equipment – Gross [AMEC] excludes:

- Machinery/Equipment not in service (classified as Other Property/Plant/Equipment [AOPC])
- Properties leased out/rented out under operating lease contracts (rental property) (classified as Leases – Gross [APLC])
- Acquired software or other intangible assets when not associated with specific machinery or equipment and reported other than as part of tangible fixed assets (classified as Intangibles – Gross [AING])
- Capitalized development costs including software when reported other than as part of tangible fixed assets (classified as Intangibles, Gross [AING])
- Aircraft in aerospace companies when reported other than as a part of tangible fixed assets and assets that are not delineated between current and non-current (classified as Inventories – Finished Goods [AIFG])
- Prepayment/deposits for aircraft acquisition in airline transportation companies (classified as Construction in Progress – Gross [ACPC])
- Automobiles for sale by auto/truck manufacturers when reported other than as a part of tangible fixed assets and assets are not delineated between current and non-current (classified as Inventories – Finished Goods [AIFG])
- Machinery/equipment held under financial (capital) or operating lease contracts (classified as Other Property/Plant/Equipment [AOPC])
- Power generation/power distribution equipment in electric utility companies (classified as Utility Plant - Gross [AUTP])
- Gas gathering, gas storage, or gas transmission equipment (classified as Utility Plant - Gross [AUTP])

Definition revised January 2019

Construction in Progress – Gross

ACPC

COA Code	ACPC
Eikon for Office Field	TR.ConstructionInProgressGross
Eikon for Office Label	Construction in Progress - Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Construction in Progress – Gross [ACPC] represents the cost of construction in progress of fixed assets for a company's own use. The cost of construction in progress is normally not depreciated until the fixed assets are completed and placed in production.

Fixed assets constructed by the company may include costs of materials and other resources consumed for construction.

However, Construction in Progress – Gross [ACPC] does not include the cost associated with projects for customers, which may be included as an inventory.

Construction in Progress – Gross [ACPC] excludes:

- Work-in-progress of products to be sold (classified as Inventories – Work-in-Progress [AIWP] when assets are delineated between current and non-current])

Definition revised January 2019

Leases – Gross

APLC

COA Code	APLC
Eikon for Office Field	TR.LeasesGross
Eikon for Office Label	Leases - Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial Insurance
Data Type	Asset

Leases – Gross [APLC] represents properties leased out under operating lease/rented to outside customers.

Leases – Gross [APLC] excludes:

- Property in use held under finance lease (classified as Other Property/Plant/Equipment - Gross [AOPC])
- Properties leased out under finance lease by financial lease companies (eliminated from assets)
- Tenant improvements introduced by lessees in properties that the company leased out under operating lease contracts (classified as Buildings - Gross [APBC])
- Tenant improvements in properties held under lease contracts (classified as Other Property/Plant/Equipment - Gross [AOPC])

Definition revised January 2019

Natural Resources – Gross

ANRC

COA Code	ANRC
Eikon for Office Field	TR.NaturalResourcesGross

Eikon for Office Label Natural Resources - Gross

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial

Data Type Asset

Natural Resources – Gross [ANRC] represents the acquisition cost of natural resources that are subject to depletion for their consumption. It may include timberlands, oil reservoirs, as well as mineral extraction rights on properties.

Natural Resources – Gross [ANRC] includes:

- Mining rights, exploration rights of oil/gas – if reported within property, plant and equipment
- Proved/unproved property
- Timbers grown (ready to be cut), vineyards in winery companies, livestock, biological assets – if reported within property, plant and equipment

Natural Resources – Gross [ANRC] excludes:

- Mining property (equipment for mining) in mining companies (classified as Machinery/Equipment – Gross [AMEC])
- Oil and gas exploration equipment in oil and gas companies (classified as Machinery/Equipment – Gross [AMEC])
- The land portion of timberland (classified as Land/Improvement [ALIC])
- Logging roads for cutting timber (classified as Land/Improvement [ALIC])
- Crops, livestock or other biological assets when reported other than as part of tangible fixed assets (classified as Other Long Term Assets [AOAS] when biological assets are reported within non-current assets; as Inventories - Other [AIOT] are biological assets reported within current assets, or when assets are not delineated between current and non-current; or as Other Current Assets [AOCA] and Other Assets [AOAT] when biological assets are reported separately from inventories)

Definition revised January 2019

Other Properties/Plant/Equipment – Gross

AOPC

COA Code AOPC

Eikon for Office Field TR.OtherPropertyPlantEquipmentGross

Eikon for Office Label Other Property/Plant/Equipment - Gross

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Other Properties/Plant/Equipment – Gross [AOPC] represents gross property, plant, and equipment, other than those included in the following items:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]
- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]

Other Properties/Plant/Equipment – Gross [AOPC] includes:

- Property/plant/equipment not in service
- Capitalized interest expenses that may be assigned to the respective property
- The gross value of property, plant and equipment held under operating or financial (capital) leases
- Investment properties held in the expectation of a price increase or for rental, in the United States
- "Other" fixed assets not clearly delineated by a reporting company

Other Properties/Plant/Equipment – Gross [AOPC] excludes:

- Deferred costs when reported other than as a part of tangible or intangible assets (classified as Deferred Charges [ADFC])
- Capitalized costs for website development or product development when reported other than as a part of tangible fixed assets (classified as Intangibles, Gross [AING])
- Advance payments (to vendors/suppliers), reported in the non-current asset section, other than for tangible fixed assets (classified as Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Property not in use when reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- The gross value of properties leased out under operating lease/rented out to outside customers, including tenant improvements (classified as Leases - Gross [APLC])
- Investment properties held in the expectation of a price increase or for rental, outside of the U.S. (classified as Long-Term Investments - Other [ALTI], and as Other Short Term Investments in the Bank template)
- Property for sale when reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Non-utility property in utility companies (classified as appropriate, may be Other Properties/Plant/Equipment - Gross [AOPC] if not specified)
- Nuclear fuel (classified as Utility Plant - Gross [AUTP])
- Power generation/power distribution equipment in electric utility companies (classified as Utility Plant - Gross [AUTP])

- Gas gathering, gas storage, gas transmission equipment (classified as Utility Plant - Gross [AUTP])
- The gross value of intangible assets held under operating or financial (capital) leases (classified as Intangibles - Gross [AING])
- Assets classified as discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADOA])

Definition revised January 2019

Property/Plant/Equipment, Total - Gross

APTC

COA Code	APTC
Eikon for Office Field	TR.PptyPlantEqpmtTtlGross
Eikon for Office Label	Property, Plant And Equipment, Total - Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Property/Plant/Equipment, Total – Gross [APTC], when fixed assets are reported before depreciation but without detailed delineation, represents the sum of:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]
- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]
- Other Property/Plant/Equipment – Gross [AOPC]

Items included in Property/Plant/Equipment, Total – Gross [APTC] are assumed to be used for operations. Non-operational fixed assets are classified as Other Long Term Assets [AOAS] or Other Assets [AOAT], depending on company's reporting practices.

Property/Plant/Equipment Total – Gross [APTC] excludes:

- Assets of discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADTA] when reported other than as part of tangible fixed assets)
- Assets acquired for sale instead of own use (classified as Inventories – Other [AIOT])

Definition revised June 2003

Accumulated Depreciation, Total

ADEP

COA Code	ADEP
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Eikon for Office Field	TR.AccumulatedDeprTtl
Eikon for Office Label	Accumulated Depreciation, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Accumulated Depreciation, Total [ADEP] represents an aggregate of accumulated depreciation to each of the fixed assets, if any, included in the following items:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]
- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]
- Other Property/Plant/Equipment – Gross [AOPC]

Fixed assets acquired are recorded at their book values and gradually disseminated as expenses upon their usage throughout the useful life of each asset.

Due to the nature of Accumulated Depreciation, Total [ADEP] as a contra account to assets, it is always a negative figure.

Accumulated Depreciation, Total [ADEP] includes:

- Amortization of capitalized tangible fixed assets under finance lease
- Depreciation of fixed assets leased out as rental property
- The accumulated depreciation or amortization of tangible right-of-use assets held under financial (capital) or operating lease contracts
- Depletion of consumable natural resources
- Asset impairment as extraordinary diminution of value of fixed assets
- The depreciation of investment properties in the United States

Accumulated Depreciation, Total [ADEP] excludes:

- Depreciation/amortization of nuclear fuel in utility companies (classified as Utility Plant Accumulated Depreciation [AUPT])
- The amortization of intangible fixed assets (classified as Accumulated Intangible Amortization [AAMT])
- The accumulated amortization of intangible right-of-use assets held under financial (capital) or operating lease contracts (classified as Accumulated Intangible Amortization [AAMT])
- The depreciation of investment properties in countries other than the United States (classified as Long-Term Investments - Other [ALTI])

- The accumulated amortization of deferred costs reported outside of tangible and intangible fixed assets (classified as Deferred Charges [ADFC])
- Properties under construction and not employed for production (classified as Construction in Progress – Gross [ACPC])
- Properties used up and retired (classified as Other Long Term Assets [AOAS] when reported other than as a part of tangible fixed assets, or Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Fixed assets under discontinued operations (classified as a part of Discontinued Operations – LT Asset [ADOA])

Definition revised January 2019

Property/Plant/Equipment, Total – Net

APPN

COA Code	APPN
Eikon for Office Field	TR.PropertyPlantEquipmentTotalNet
Eikon for Office Label	Property/Plant/Equipment, Total - Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Assets

Property/Plant/Equipment, Total – Net [APPN] normally represents Property/Plant/Equipment, Total – Gross [APTC] reduced by Accumulated Depreciation, Total [ADEP]. However, when a company reports its fixed assets net of accumulated depreciation, fixed assets are compiled using Property/Plant/Equipment, Total – Net [APPN].

Property/Plant/Equipment, Total – Net [APPN] may include land, buildings, machinery, furniture, tools, natural resources, leases, and construction in progress. Additionally, other categories of asset items may be classified as "Property and Equipment", depending upon the company's business.

Definition revised June 2003

Goodwill, Gross

AGWG

COA Code	AGWG
Eikon for Office Field	TR.GoodwillGross
Eikon for Office Label	Goodwill - Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility

Data Type Asset

Goodwill, Gross [AGWG] represents the excess of purchase price over the fair market value of net assets acquired. Goodwill may consist of certain rights or privileges, but it is not specifically identifiable and it is assumed to have such value for a significant period after the acquisition. Goodwill, Gross [AGWG] is used for the gross value of goodwill, before the deduction of accumulated impairment and amortization.

Negative goodwill is generally considered as a good deal by the purchasing company and added to shareholders' equity.

Goodwill, Gross [AGWG] includes:

- Gross negative goodwill, before impairment and amortization

Goodwill, Gross [AGWG] excludes:

- Gross goodwill combined with other intangibles, if the goodwill cannot be delineated separately (classified as Intangibles, Gross [AING])
- Gross intangible fixed assets other than goodwill (classified as Intangibles, Gross [AING])
- Deferred costs, such as organization costs or pre-opening costs (classified as Deferred Charges [ADFC])

Definition revised August 2015

Accumulated Goodwill Amortization

AAGA

COA Code

AAGA

Eikon for Office Field

TR.AccumGoodwillAmort

Eikon for Office Label

Accumulated Goodwill Amortization

Units

Millions

Polarity

Positive

Annual History

Since 1983

Quarterly History

Since 1989

COA Type

Industrial, Bank, Insurance, Utility

Data Type

Asset

Accumulated Goodwill Amortization [AAGA] represents the accumulated amortization of goodwill acquired through mergers according to the purchase method. The code is also used for the accumulated impairment of goodwill.

Due to the nature of Accumulated Goodwill Amortization [AAGA] as a contra account to assets, it is always a negative figure (with the exception of negative goodwill amortization/impairment, which is presented as a positive value).

Accumulated Goodwill Amortization [AAGA] includes:

- Accumulated impairment or amortization of goodwill
- Accumulated impairment and amortization of negative goodwill

Accumulated Goodwill Amortization [AAGA] excludes:

- Accumulated impairment and amortization of goodwill combined with other intangibles, if the goodwill impairment or amortization cannot be delineated separately (classified as Accumulated Intangible Amortization [AAMT])

Definition revised August 2015

Goodwill, Net**AGWI**

COA Code	AGWI
Eikon for Office Field	TR.GoodwillNet
Eikon for Office Label	Goodwill, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Asset

Goodwill, Net [AGWI] represents the excess of purchase price over the fair market value of net assets acquired. Goodwill, Net [AGWI] is used for the net value of capitalized acquisition costs, reduced by the accumulated impairment or amortization of goodwill.

Negative goodwill is generally considered as a good deal by the purchasing company and added to shareholders' equity.

Goodwill, Net [AGWI] includes:

- Negative goodwill (net of accumulated impairment and amortization)

Goodwill, Net [AGWI] excludes:

- Net goodwill combined with other intangible assets, if the goodwill cannot be delineated separately (classified as Intangibles, Net [AINT])
- Net intangible fixed assets (acquired or capitalized – classified as Intangibles, Net [AINT])
- Net acquired licenses, patents (classified as Intangibles, Net [AINT])
- Capitalized computer software, broadcasting licenses, dry-docking rights, covenants – net of accumulated impairment or amortization (classified as Intangibles, Net [AINT])
- Deferred organization costs disclosed outside the table of intangible assets (classified as Deferred Charges [ADFC])

Definition revised August 2015

Intangibles, Gross**AING**

COA Code	AING
Eikon for Office Field	TR.IntangiblesGross
Eikon for Office Label	Intangibles, Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Intangibles, Gross [AING] represents the gross purchase value of assets that lack physical existence, before being reduced by accumulated impairment and intangible amortization. If the company reports a net figure, it is classified as Intangibles, Net [AINT].

Intangibles, Gross [AING] includes:

- The gross value of patents, copyrights, franchises, trademarks, trade names, secret processes, organization costs and other costs capitalized as intangibles
- Gross goodwill, if not delineated separately from other intangibles
- The gross value of intangible assets held under operating or financial (capital) lease right-of-use contracts

Intangibles, Gross [AING] excludes:

- Net value of intangible assets, reduced by accumulated impairment and intangible amortization (classified as Intangibles, Net [AINT])
- Gross goodwill presented separately from other intangibles (classified as Goodwill, Gross [AGWG])
- Deferred costs reported outside of tangible and intangible fixed assets (classified as Deferred Charges [ADFC])
- The gross value of tangible assets held under operating or financial (capital) lease right-of-use contracts (classified as Other Properties/Plant/Equipment - Gross [AOPC])

Definition revised January 2019

Accumulated Intangible Amortization

AAMT

COA Code AAMT

Eikon for Office Field TR.AccumIntangibleAmort

Eikon for Office Label Accumulated Intangible Amortization

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Accumulated Intangible Amortization [AAMT] represents the accumulated amortization of intangible fixed assets, i.e. the portion of costs capitalized as intangible assets that was expensed during the current accounting period. The code is also used for the accumulated impairment of intangible fixed assets.

Due to the nature of Accumulated Intangible Amortization [AAMT] as a contra account to assets, Accumulated Intangible Amortization [AAMT] is always a negative figure (with the exception of government grants whose gross value is presented as a negative value, while the impairment or amortization is a positive value).

Accumulated Intangible Amortization [AAMT] includes:

- Accumulated impairment of intangible assets
- Accumulated impairment or amortization of goodwill, if not delineated separately from other intangible assets
- The accumulated amortization or impairment of intangible right-of-use assets held under operating or financial (capital) lease contracts

Accumulated Intangible Amortization [AAMT] excludes:

- Accumulated impairment or amortization of goodwill reported separately from other intangible assets (classified as Accumulated Goodwill Amortization [AAGA])
- The accumulated amortization of deferred costs reported outside of tangible and intangible fixed assets (classified as Deferred Charges [ADFC])
- The accumulated depreciation or amortization of tangible right-of-use assets held under operating or financial (capital) lease contracts (classified as Accumulated Depreciation, Total [ADEP])

Definition revised January 2019

Intangibles, Net		AINT
COA Code	AINT	
Eikon for Office Field	TR.IntangiblesNet	
Eikon for Office Label	Intangibles, Net	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Insurance, Utility, Industrial, Banks	
Data Type	Asset	

Intangibles, Net [AINT] represents the net value of assets that lack physical existence, reduced by accumulated impairment and intangible amortization.

Intangibles consist of patents, copyrights, franchises, trademarks, trade names, secret processes, and organization costs.

Intangibles, Net [AINT] includes:

- Capitalized software/website development costs (not specific to certain machinery)
- Capitalized costs for FCC licenses in telecommunications/broadcasting companies
- Prepayments for licenses
- Franchising costs
- Capitalized research and development costs, if classified as intangibles
- Costs for pictures/films/DVD libraries in movie/entertainment companies
- Broadcasting rights/broadcasting licenses/cable franchises
- Costs for acquisition of prospective customer lists

- Costs of FCC licenses in broadcasting, satellite, and wireless communication service companies
- Mortgage servicing rights acquired in banking and financial services companies
- Water usage/access rights in water utility companies
- The net value of intangible assets held under operating or financial (capital) lease right-of-use contracts
- Net goodwill, if not delineated separately from other net intangible assets
- Other costs capitalized as intangible assets

Intangibles, Net [AINT] excludes:

- Goodwill or acquisition costs in excess of market value of acquired assets, presented separately from other net intangibles (classified as Goodwill, Net [AGWI])
- Gross value of intangible assets, before accumulated impairment and intangible amortization (classified as Intangibles, Gross [AING])
- Deferred charges, such as bond issuance expenses, bond placement costs, borrowing costs, and other financing costs (classified as Deferred Charges [ADFC])
- Deferred charges such as organization costs/set-up costs/reorganization costs (classified as Deferred Charges [ADFC])
- Software (acquired or capitalized) for specific machinery when reported as part of tangible fixed assets (classified as Machinery/Equipment – Gross [AMEC])
- Rights to extract minerals such as gold, coal, gas, oil, etc when reported other than as a part of intangible fixed assets (classified as Natural Resources – Gross [ANRC])
- The net value of tangible assets held under operating or financial (capital) lease right-of-use contracts (classified as Property/Plant/Equipment, Total - Net [APPN])

Definition revised January 2019

Utility Plant - Gross

AUTP

COA Code	AUTP
Eikon for Office Field	TR.UtilityPlantGross
Eikon for Office Label	Utility Plant - Gross
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Utility Plant - Gross [AUTP] represents the gross amount of fixed assets employed by utility companies in the production of the utility, such as electric plants, distribution facilities of electricity, gas or water, etc.

Utility Plant - Gross [AUTP] includes:

- Electric power plants
- Electricity distribution installation

- Nuclear fuel in use
- Alternative power generating plants (thermal)
- Gas plants
- Gas distribution installation
- Water distribution installation
- Waste water treatment facilities in water utility companies

Utility Plant - Gross [AUTP] excludes:

- Utility plant under construction (classified as Construction in Progress – Gross [ACPC])
- Land that is used for power plants that is not subject to depreciation and usually classified as a non-utility fixed asset (classified as Land/Improvements – Gross [ALIC])
- Production facilities for propane gas (propane gas sold in canisters is not subject to utility regulations and classified as non-utility fixed assets) (classified as Machinery/Equipment – Gross [AMEC])
- Ships for gas transportation (classified as Machinery/Equipment – Gross [AMEC])
- Gas exploration facilities that may be owned by a gas utility company (classified as Machinery/Equipment – Gross [AMEC])
- Telecommunication facilities in electric utility companies (classified as Machine/Equipment – Gross [AMEC])

Definition revised June 2003

Utility Plant Accumulated Depreciation

AUPD

COA Code	AUPD
Eikon for Office Field	TR.UtilityPlantAccumDepr
Eikon for Office Label	Utility Plant Accumulated Depreciation
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Utility Plant Accumulated Depreciation [AUPD] represents accumulated depreciation against Utility Plant - Gross [AUTP]. Accumulated depreciation included in Utility Plant Accumulated Depreciation [AUPD] should match that included in Utility Plant - Gross [AUTP].

Due to the nature of Utility Plant Accumulated Depreciation [AUPD] as a contra account to asset, Utility Plant Accumulated Depreciation [AUPD] is always a negative figure.

Utility Plant Accumulated Depreciation [AUPD] includes:

- Accumulated depreciation of nuclear fuel
- Accumulated depreciation of electric power plants

- Accumulated depreciation of electricity distribution installation
- Accumulated depreciation of nuclear fuel in use
- Accumulated depreciation of alternative power generating plants (thermal)
- Accumulated depreciation of gas plants
- Accumulated depreciation of gas distribution installation
- Accumulated depreciation of water distribution installation
- Accumulated depreciation of waste water treatment facilities in water utility companies

Definition revised November 2003

Utility Plant, Net

AUPN

COA Code	AUPN
Eikon for Office Field	TR.UtilityPlantNet
Eikon for Office Label	Utility Plant, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Utility Plant, Net [AUPN] represents Utility Plant - Gross [AUTP] reduced by Utility Plant Accumulated Depreciation [AUPD]. Utility Plant - Gross [AUTP] is limited to the unique fixed assets that are employed for electric generation, distribution of electricity, gas, water, or any other regulated resources.

Utility Plant, Net [AUPN] excludes:

- Decommissioning funds when not reported as a part of utility plant (investment funds that are designated for decommissioning a nuclear power plant and classified as LT Investments – Other [ALTI])

Definition revised June 2003

Exploration & Production

AEXP

COA Code	AEXP
Eikon for Office Field	TR.ExplorationProduction
Eikon for Office Label	Exploration And Production
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility

Data Type Asset

Exploration & Production [AEXP] represents costs incurred in the exploration for and production of oil. Exploration & Production [AEXP] has been used historically, but is being discontinued.

Definition revised June 2003

Accumulated Depletion

ADPL

COA Code	ADPL
Eikon for Office Field	TR.AccumulatedDepletion
Eikon for Office Label	Accumulated Depletion
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Accumulated Depletion [ADPL] represents the accumulated value of erosion of land over its useful life. Accumulated Depletion [ADPL] has been used historically, but is being discontinued.

Definition revised June 2003

Total Utility Plant, Net

SUPN

COA Code	SUPN
Eikon for Office Field	TR.TotalUtilityPlantNet
Eikon for Office Label	Total Utility Plant, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Total Utility Plant, Net [SUPN] represents Total Utility Plant - Gross [AUTP] reduced by Accumulated Depreciation [AUPD].

Historically, Total Utility Plant, Net [SUPN] also included Exploration & Production [AEXP] reduced by Accumulated Depletion [ADPL]. However, in 2003 both codes were discontinued.

Definition revised March 2016

LT Investment – Affiliate Companies

AEQI

COA Code	AEQI
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Eikon for Office Field	TR.LTInvestmentAffiliateCompanies
Eikon for Office Label	LT Investment - Affiliate Companies
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

LT Investment – Affiliate Companies [AEQI] represents long-term investment in securities (loans, bonds, and equity) of affiliate companies, where the affiliation may be defined as associated companies, joint ventures, and unconsolidated subsidiaries.

Associated companies are usually defined as those where the shareholding company may have a significant influence on decision making in the affiliated company. It usually requires approximately 20% of shareholding to have a significant influence, although the percentage figure is not an absolute criterion.

LT Investment – Affiliate Companies [AEQI] includes:

- Advances to affiliated companies
- Investments in affiliated companies
- Investments in group companies/subsidiaries when financial statements of the parent company are not consolidated
- Investments in a parent company
- Joint ventures

LT Investment – Affiliate Companies [AEQI] excludes:

- Receivables (classified as Accounts Receivable – Trade, Gross [AARG] or Notes Receivable – Long Term [ALTR], depending on the type of receivable)
- Investments in own shares, when such item is reported as an investment by a company (classified as Other Current Assets [AOCA] or Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of a company are not delineated between current and non-current)

Definition revised June 2003

Long-Term Investments – Other

ALTI

COA Code	ALTI
Eikon for Office Field	TR.LTInvestmentsOther
Eikon for Office Label	LT Investments - OtherA
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility

Data Type Asset

Long-Term Investments – Other [ALTI] represents long-term investments with maturities of one year or longer.

In a non-differentiated balance sheet, the item includes investments with both short-term and long-term maturities.

Long-Term Investments – Other [ALTI] includes:

- Investment securities
- Trading account assets
- Investment properties reported by a company using the International Financial Reporting Standards, or other standards which classify investment properties as investments
- Investment assets of a short-term nature when assets of a company are not delineated between current and non-current
- Derivatives not described clearly as hedging or speculative, assumed to be speculative derivatives if reported by investment, security trading, asset management and insurance companies
- Collateralized mortgage obligations (CMO) and mortgage-backed securities
- Land held for investment purposes by real estate companies
- On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Insurance Contract Assets - IFRS 17 [VICA] is included as part of Long-Term Investments – Other [ALTI]

Long-Term Investments – Other [ALTI] excludes:

- Investments in affiliated companies (classified as LT Investment – Affiliated Companies [AEQI])
- Investment properties reported by a company using the U.S. accounting standards (classified as Property/Plant/Equipment, Total - Gross [APPN] or Property/Plant/Equipment, Total - Gross [APTC])
- Lease investments (classified as Notes Receivable – Long-Term [ALTR])
- Loans to customers in non-banking financial service and other companies (classified as Notes Receivable – Long-Term [ALTR] when assets of a company are delineated between current and non-current)
- Hedging derivatives (classified as Other Current Assets [AOCA] or as Other Assets [AOAT])
- Derivative assets not described clearly as hedging or speculative, assumed to be hedging derivatives for industrial and utility companies (classified as Other Current Assets [AOCA] or as Other Assets [AOAT])
- Receivables on investment income when assets of a company are not delineated between current and non-current (classified as Accrued Investment Income [AAII] in the Insurance template, and as Other Current Assets [AOCA] or Other Assets [AOAT] in the Industrial and Utility templates)
- Decommissioning funds in mining and utility companies (classified as Other Long Term Assets [AOAS] or as Other Assets [AOAT])
- Restricted investments – presented within long-term assets or in a non-differentiated balance sheet (classified as Restricted Cash - Long Term [ARCL])
- Foreclosed properties (classified as Other Real Estate Owned [AORE])

Definition revised February 2023

Long-Term Investments**SINV**

COA Code	SINV
Eikon for Office Field	TR.LTInvestments
Eikon for Office Label	Long Term Investments
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Long-Term Investments [SINV] represents the sum of LT Investments – Affiliate Companies [AEQI] and LT Investments – Other [ALTI].

Definition revised June 2003

Insurance Receivables**APRE**

COA Code	APRE
Eikon for Office Field	TR.InsuranceReceivables
Eikon for Office Label	Insurance Receivables
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Insurance Receivables [APRE] represents receivables from policyholders, agencies, and other operating parties in insurance companies, but excludes receivables from reinsurers.

Insurance Receivables [APRE] includes:

- Premiums receivable from policyholders
- Due from policyholders, agencies, brokers
- Provision for doubtful receivables (as a negative figure)

Insurance Receivables [APRE] excludes:

- Receivables from reinsurers (recovery of claims paid or commissions paid) or prepayment to reinsurers (prepayment of premiums ceded to reinsurers) (classified as Reinsurance – Asset [ARI])
- Investment income receivable (classified as Accrued Investment Income [AAII])
- Loans receivable (classified as LT Investments – Other [ALTI])

Definition revised June 2003

Notes Receivable – Long-Term**ALTR**

COA Code	ALTR
Eikon for Office Field	TR.NoteReceivableLT
Eikon for Office Label	Note Receivable - Long Term
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Notes Receivable – Long Term [ALTR] represents long-term notes receivable, excluding the current portion of the long-term receivables. It also represents all other long term receivables reported in the Non-current Assets section. When a company reports its assets without segregation between current and non-current, all notes receivable are classified as Notes Receivable – Long Term [ALTR].

Notes Receivable – Long Term [ALTR] includes:

- Long Term Accounts and Notes receivable reported in Non-current Assets section
- Long Term Capital/Finance receivables
- Long Term Guarantee receivables
- Long Term Lease receivables
- Other Long Term receivables
- Notes receivable for companies that do not segregate between current and non-current assets
- Loans receivable in insurance companies

Notes Receivable – Long Term [ALTR] excludes:

- Insurance receivable and Premium Notes receivable in insurance companies (classified as Insurance Receivables [APRE])
- Notes receivable in investment services, miscellaneous financial services and other non-banking financial service companies (classified as Notes Receivables – Short-Term [ASTR] when reported as a part of current assets)
- Notes receivable in real estate operations which are treated as mortgage loans to customers (classified as Notes Receivables – Short-Term [ASTR])

Definition revised June 2018

Deferred Charges**ADFC**

COA Code	ADFC
Eikon for Office Field	TR.DeferredCharges
Eikon for Office Label	Deferred Charges
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Deferred Charges [ADFC] represents prepaid expenses other than for operations. Such expenses may be deferred and amortized in later years.

Certain deferred charges, such as debt issuance expenses, may be deferred as an asset and amortized during the life of related debt instruments. However, a similar item, such as debt discounts, may be amortized as an additional interest expense and the remaining balance may be reported as a contra item to related debts outstanding instead of as a deferred charge.

Deferred Charges [ADFC] includes:

- Deferred financing costs, deferred debt issuance costs, deferred loan expenses

Deferred Charges [ADFC] excludes:

- Prepayment for inventory purchases (classified as a related inventory item such as Inventories – Finished Goods [AIFG] Inventories – Raw Materials [AIMR], etc.)
- Prepayment for purchase of fixed assets when reported as a part of tangible fixed assets, or as a part of non-current assets but not as a part of tangible fixed assets (classified as Construction in Progress [ACPC])
- Prepayment for pension benefits or any employment-related items such as post-retirement health benefits (classified as Pension Benefits – Overfunded [APBO])
- Taxes recoverable (finite receivable) (classified as Receivables – Other [AORC] when reported as a part of current assets, or Other Long-Term Assets [AOAS] when reported as a part of non-current assets)
- Deferred tax assets (estimated receivable) (classified as Deferred Income Tax – Long-Term Asset [ADTA])
- Deferred acquisition costs (classified as Goodwill, Gross [AGWG] when amortization of goodwill is present, and Goodwill, Net [AGWI] in the absence of the amortization)
- Decommissioning funds in utility companies (classified as LT Investments – Other [ALTI])
- Deferred development costs (classified as Intangibles, Gross [AING] when amortization of intangibles is present and Intangibles, Net [AINT] in the absence of the amortization)
- Deferred royalty payments, deferred commissions paid, deferred consulting fees paid, or other operating expenses (classified as Prepaid Expenses [APPY] when assets of a company are delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])
- Deferred or prepaid interest expenses (classified as Prepaid Expenses [APPY] when assets of a company are delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])

Definition revised June 2003

Pension Benefits – Overfunded

APBO

COA Code	APBO
Eikon for Office Field	TR.PensionBenefitsOverfunded

Eikon for Office Label	Pension Benefits - Overfunded
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Pension Benefits – Overfunded [APBO] represents overfunded pension benefits. When a company uses the Defined Benefit Method, regularly funded pension contribution may generate gains such that the fair market value of plan assets exceeds the accumulated benefit obligation. These excess benefits remain on the balance sheet as Pension Benefits – Overfunded [APBO]. The accumulated benefit obligation is the present value of pension benefits earned as of the balance sheet date based on current salaries.

Pension Benefits – Overfunded [APBO] includes:

- Prepaid pension costs
- Pension assets

Definition revised June 2003

Deferred Income Tax – Long-Term Asset

ADTA

COA Code	ADTA
Eikon for Office Field	TR.DeferredIncomeTaxLTAsset
Eikon for Office Label	Deferred Income Tax - Long Term Asset
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Deferred Income Tax – Long-Term Asset [ADTA] represents credits that are being applied to income taxes that will be paid in future years.

Deferred Income Tax – Long-Term Asset [ADTA] excludes:

- Prepaid taxes, where such obligation to tax authorities is confirmed and differentiated from estimated deferred tax assets (classified as Prepaid Expenses [APPY] when assets of a company are not delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])
- Taxes recoverable (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])

Definition revised June 2003

Discontinued Operations – LT Asset**ADOA**

COA Code	ADOA
Eikon for Office Field	TR.DiscontinuedOperationsLTAsset
Eikon for Office Label	Discontinued Operations - LT Asset
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Discontinued Operations – LT Asset [ADOA] represents long-term assets of discontinued operations. Such assets in discontinued operations may be subject to disposition in the future or deployed for other operations.

When a company does not delineate between current and non-current assets, all assets under discontinued operations are classified as Discontinued Operations – LT Asset [ADOA].

Discontinued Operations – LT Asset [ADOA] includes:

- Assets held for sale/disposal/disposition, when reported as part of discontinued operations or when not classified as either current or non-current assets held for sale and outside the ordinary course of business
- Property, plant, and equipment for sale, after usage (classified as Other Long Term Assets [AOAS], may be classified as Discontinued Operations – LT Asset [ADOA] when assets of a company are not delineated between current and non-current)

Discontinued Operations – LT Asset [ADOA] excludes:

- Property for sale as an investment (classified as LT Investments – Other [ALTI])

Definition revised November 2011

Restricted Cash – Long-Term**ARCL**

COA Code	ARCL
Eikon for Office Field	TR.RestrictedCashLT
Eikon for Office Label	Restricted Cash - Long Term
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Restricted Cash – Long-Term [ARCL] represents cash or cash equivalents that are prepared for specific purposes, subject to long-term restrictions, and not readily available for operational uses.

When a company does not delineate between current and non-current assets, all restricted cash is classified as Restricted Cash – Long-Term [ARCL].

Restricted Cash – Long-Term [ARCL] includes:

- Cash held in escrow
- Cash pledged as collateral
- Restricted Investment – If reported in the Long Term Assets

Restricted Cash – Long-Term [ARCL] excludes:

- Cash restricted for operating purposes such as cash/securities in escrow for payment of guarantees in securities brokerage activities (classified as Other Long-Term Assets [AOAS])

Definition revised May 2005

Other Long-Term Assets

AOAS

COA Code	AOAS
Eikon for Office Field	TR.OtherLTAssets
Eikon for Office Label	Other Long Term Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Other Long-Term Assets [AOAS] represents other non-current assets not included in:

- Deferred Charges [ADFC]
- Pension Benefits – Overfunded [APBO]
- Deferred Income Tax – Long-Term Asset [ADTA]
- Discontinued Operations – LT Asset [ADOA]
- Restricted Cash – Long-Term [ARCL]

Other Long-Term Assets [AOAS] includes:

- Prepaid expenses (long-term)
- Security deposits received from clients
- Unpaid capital/subscriptions receivable
- Derivative assets used for hedging purposes
- Derivative assets not described clearly as hedging or speculative, assumed to be hedging derivatives for industrial and utility companies
- Decommissioning funds in mining and utility companies
- Non-current inventories, incl. properties for sale reported by real estate development companies

- Long-term regulatory assets
- Mine and utility decommissioning funds
- Long-term unearned income
- Cash surrendered

Other Long-Term Assets [AOAS] excludes:

- Long-term accounts and notes receivable (classified as Long-Term Notes Receivable [ALTR])
- Long-term loan receivables (classified as Notes Receivable – Long-Term [ALTR])
- Prepaid expenses (when assets of a company are not delineated between current and non-current – classified as Prepaid Expenses [APPY])
- Long-term derivatives held for investment/speculative purposes (classified as Long-Term Investments – Other [ALTI])
- Long-term derivative assets not described clearly as hedging or speculative, assumed to be speculative derivatives if reported by investment, security trading or asset management companies (classified as Long-Term Investments – Other [ALTI])
- Long-term biological assets (classified as Natural Resources – Gross [ANRC] or as Property/Plant/Equipment, Total – Net)
- Deposits/advances for equipment purchase (classified as Construction in Progress – Gross [ACPC])
- Deposits with other banks when assets of a company are not delineated between current and non-current (classified as Cash [ACSH] or Cash & Cash Equivalents [ACAE])
- Deposits/advances for the purchase of inventories when assets of a company are not delineated between current and non-current (classified as related inventory, such as Inventories – Finished Goods [AIFG] for merchandise, Inventories – Raw Materials [AIMR], or Inventories – Other [AIOT] when not specified to any specific inventory)
- Land for development held for own use in companies other than construction services and real estate operations (classified as Construction in Progress [ACPC] when reported as a part of tangible fixed assets)
- Insurance-related receivables in insurance companies (classified as Insurance Receivables [APRE])
- Receivables in relation to claims for insurance (such as insurance claims receivable, or life insurance value receivable for employees) in non-insurance companies (classified as Notes Receivable – Long-Term [ALTR])

Definition revised October 2016

Other Long-Term Assets, Total

SOLA

COA Code	SOLA
Eikon for Office Field	TR.OtherLTAssetsTotal
Eikon for Office Label	Other Long Term Assets, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Other Long-Term Assets, Total [SOLA] represents the sum of:

- Deferred Charges [ADFC]
- Pension Benefits – Overfunded [APBO]
- Deferred Income Tax – Long-Term Asset [ADTA]
- Discontinued Operations – Long-Term Asset [ADOA]
- Restricted Cash – Long-Term [ARCL]
- Other Long-Term Assets [AOAS]

Definition revised June 2003

Deferred Policy Acquisition Costs

ADPA

COA Code	ADPA
Eikon for Office Field	TR.DfrdPolicyAcqnCosts
Eikon for Office Label	Deferred Policy Acquisition Costs
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Deferred Policy Acquisition Costs [ADPA] represents varying costs related to the acquisition of insurance contracts that are deferred and amortized over the respective policy terms.

Definition revised June 2003

Securities/Indebtedness of Related Party

ARPI

COA Code	ARPI
Eikon for Office Field	TR.SecsIndebtRelatedParty
Eikon for Office Label	Securities/Indebtedness of Related Party
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Securities/Indebtedness of Related Party [ARPI] represents securities of, or lending to, related parties, where such related parties include officers, directors, or employees, but not affiliated companies. Due to the relationship between a parent company and its affiliated companies, transactions between the two are delineated from other transactions.

Securities/Indebtedness of Related Party [ARPI] excludes:

- Trading account assets, debt securities, equity securities, policy loans, and other operating investment assets (classified as LT Investments – Other [ALTI])
- Investments in and advances to affiliates (classified as LT Investments – Affiliate Companies [AEQI])

Definition revised June 2003

Accrued Investment Income

AAII

COA Code	AAII
Eikon for Office Field	TR.AccruedInvestmentInc
Eikon for Office Label	Accrued Investment Income
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Accrued Investment Income [AAII] represents investment income accrued, but not yet received. Investment income in insurance companies is an integral part of operating revenue.

Definition revised June 2003

Reinsurance – Asset

ARII

COA Code	ARII
Eikon for Office Field	TR.ReinsuranceAsset
Eikon for Office Label	Reinsurance - Asset
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Reinsurance – Asset [ARII] represents receivables from reinsurers, where a company assumed risks on insurance policies ceded by other insurance companies.

Reinsurance – Asset [ARII] includes:

- Due from reinsurers

- Claims recoverable from reinsurers
- Commissions recoverable from reinsurers
- Prepaid premiums ceded to reinsurers
- On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Reinsurance Contract Assets - IFRS 17 [VRIA] is included as part of Reinsurance – Asset [ARII]

Definition revised February 2023

Separate Accounts – Assets

ASAC

COA Code	ASAC
Eikon for Office Field	TR.SeparateAccountsAssets
Eikon for Office Label	Separate Accounts - Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Separate Accounts – Assets [ASAC] represents assets of contra accounts for transactions on segregated funds. Segregated funds are established for an insurance company to manage certain investment assets on behalf of its clients. In managing such segregated funds, income from the funds is directly transferred to the clients and the insurance company earns commissions on managing such funds for customers.

Definition revised June 2003

Interest Receivable

AIRC

COA Code	AIRC
Eikon for Office Field	TR.InterestReceivable
Eikon for Office Label	Interest Receivable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Interest Receivable [AIRC] represents interest income accrued, but not yet received, on loans and other investments of commercial banks. Interest income is an integral part of operating revenues for in commercial banks.

Definition revised June 2003

Other Real Estate Owned**AORE**

COA Code	AORE
Eikon for Office Field	TR.OtherRealEstateOwned
Eikon for Office Label	Other Real Estate Owned
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Other Real Estate Owned [AORE] represents real estate owned by banks, but not for their own use.

Other Real Estate Owned [AORE] includes:

- Real estate foreclosed/repossessed

Other Real Estate Owned [AORE] excludes:

- Real property for own use (classified as Property/Plant/Equipment – Gross [APTC])
- Mortgage loans on real property (classified as Total Gross Loans [ATGL])

Definition revised May 2016

Other Assets**AOAT**

COA Code	AOAT
Eikon for Office Field	TR.OtherAssets
Eikon for Office Label	Other Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Other Assets [AOAT] represents assets not classified as:

- Securities/Indebtedness of Related Party [ARPI] – Insurance only
- Accrued Investment Income [AAII] – Insurance only
- Reinsurance – Assets [ARII] – Insurance only
- Separate Accounts – Assets [ASAC] – Insurance only
- Interest Receivable [AIRC] – Banking only
- Other Real Estate Owned [AORE] – Banking only

Other Assets [AOAT] is used to represent all other assets when assets of a company are not delineated between current and non-current.

Other Assets [AOAT] excludes:

- Property/equipment on lease (not subject to finance lease agreement) (classified as a component of Property/Plant/Equipment – Total, Gross [APPN])
- Assets held for sale/disposal/disposition, when reported as part of discontinued operations or when not classified as either current or non-current assets held for sale and outside the ordinary course of business (classified as Discontinued Operations – Long-Term Assets [ADOA])
- Assets held for sale in real estate operations and construction service companies (classified as Inventories – Other [AIOT] when assets of a company are not delineated between current and non-current)
- Deferred charges such as debt issuance costs, deferred financing costs, or unamortized debt discounts (classified as Deferred Charges [ADFC])
- Advance payments for fixed asset acquisition (classified as Construction in Progress, Gross [ACPC])
- Cash in escrow in companies other than banks (classified as Restricted Cash – Current [ARCA] or Restricted Cash – Long Term [ARCL])
- Costs of policy acquisition in insurance companies (classified as Deferred Policy Acquisition Costs [ADPA])
- Credit card loans in consumer financial service companies (classified as Notes Receivable – Short-Term [ASTR] when reported as a part of current assets or Notes Receivable – Long-Term [ALTR] when assets of a company are not delineated between current and non-current])
- Credit card loans/receivables in insurance companies (classified as Notes Receivable – Long-Term [ALTR])
- Credit loss allowances to credit card loans in consumer financial services (classified as Notes Receivable – Short-Term [ASTR] as a negative or Notes Receivable – Long Term [ALTR], depending on the company's report)

Definition revised November 2011

Other Assets, Total		SOAT
COA Code	SOAT	
Eikon for Office Field	TR.OtherAssetsTotal	
Eikon for Office Label	Other Assets, Total	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Asset	

Other Assets, Total [SOAT] represents the sum of:

- Securities/Indebtedness of Related Party [ARPI] – Insurance only

- Accrued Investment Income [AAII] – Insurance only
- Reinsurance – Assets [ARII] – Insurance only
- Separate Accounts – Assets [ASAC] – Insurance only
- Interest Receivable [AIRC] – Banking only
- Other Real Estate Owned [AORE] – Banking only
- Other Assets [AOAT] for all industries

Other Assets, Total [SOAT] is defined by Refinitiv as those not included in:

- Total Current Assets [ATCA] – Industrial and Utility
- Other Earning Assets, Total [SOEA] – Banking only
- Property/Plant/Equipment, Total – Net [APPN] – all industries
- Goodwill, Net [AGWI] – all industries
- Intangibles, Net [AINT] – all industries
- Total Utility Plant, Net [SUPN] – Utility only
- Long-Term Investments [SINV] – all industries
- Insurance Receivables [APRE] – Insurance only
- Notes Receivable – Long-Term [ALTR] – Industrial, Insurance, Utility
- Other Long-Term Assets, Total [SOLA] – all industries
- Deferred Policy Acquisition Costs [ADPA] – Insurance only

Definition revised June 2003

Total Assets		ATOT
COA Code	ATOT	
Eikon for Office Field	TR.TotalAssetsReported	
Eikon for Office Label	Total Assets, Reported	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Asset	

Total Assets [ATOT] represents the total assets of a company, which is the sum of:

- Total Current Assets [ATCA] – Industrial and Utility
- Cash & Due From Banks [ACDB] – Banking only
- Other Earning Assets, Total [SOEA] – Banking only

- Net Loans [ANTL] – Banking only
- Property/Plant/Equipment, Total – Net [APPN] – all industries
- Goodwill, Net [AGWI] – all industries
- Intangibles, Net [AINT] – all industries
- Total Utility Plant, Net [SUPN] – Utility only
- Long-Term Investments [SINV] – all industries
- Insurance Receivables [APRE] – Insurance only
- Notes Receivable – Long-Term [ALTR] – Industrial, Insurance, Utility
- Other Long-Term Assets, Total [SOLA] – all industries
- Deferred Policy Acquisition Costs [ADPA] – Insurance only
- Other Assets, Total [SOAT] – all industries

Definition revised September 2005

Liabilities

Accounts Payable

LAPB

COA Code	LAPB
Eikon for Office Field	TR.AccountsPayable
Eikon for Office Label	Accounts Payable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Liability

Accounts Payable [LAPB] represents balances owed to suppliers for materials and merchandise acquired on an open account.

Accounts Payable [LAPB] includes:

- Accounts payable to joint ventures, partnerships
- Accrued interest, interest payable in commercial banks
- Bills Payable reported as part of Trade/Accounts Payable
- Payable to/due to related parties (when reported as part of Trade/Accounts Payable)
- Payable to/due to affiliates (when reported as part of Trade/Accounts Payable)
- Payable to/due to associates (when reported as part of Trade/Accounts Payable)

Accounts Payable [LAPB] excludes:

- Taxes payable (classified as Income Taxes Payable [LTXP])
- Taxes other than income taxes payable (classified as Accrued Expenses [LAEX])
- Wages payable, rent, interest payable (classified as Accrued Expenses [LAEX])
- Dividends payable (classified as Dividends Payable [LDPB])
- Payables to officers, shareholders and other related parties (classified as Accrued Expenses [LAEX])
- Payable to/due to related parties (when reported outside of Trade/Accounts Payable) [LOPB]
- Payable to/due to affiliates (when reported outside of Trade/Accounts Payable) [LOPB]
- Payable to/due to associates (when reported outside of Trade/Accounts Payable) [LOPB]
- Accounts Payable and Accrued Expenses (not separated) (classified as Payables/Accrued [LPBA])
- Excess billing over projects completed in construction service companies (classified as Other Current Liabilities [LOCL])

- Excess billing over projects completed in construction companies (as an asset) (classified as Inventory – Work in Progress [AIWP])
- Notes/mortgage payable (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised August 2013

Payable/Accrued

LPBA

COA Code	LPBA
Eikon for Office Field	TR.PayableAccrued
Eikon for Office Label	Payable / Accrued
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Payable/Accrued [LPBA] is used when trade Accounts Payable [LAPB] and Accrued Expenses [LAEX] are not delineated by a company.

Payable/Accrued [LPBA] excludes:

- (Trade) Accounts payable to suppliers and other trading partners (classified as Accounts Payable [LAPB])
- Accrued expenses, such as interest accrued/payable, wages/salaries accrued/payable, accrued compensation to employees, rent, etc. (classified as Accrued Expenses [LAEX])
- Dividends payable (common or preferred) (classified as Dividends Payable [LDPB])
- Notes/mortgage payable (classified as Notes Payable/Short-Term Debt [LSTD])
- Interest payable/accrued interest in financial service companies (classified as Accounts Payable [LAPB])

Definition revised June 2003

Accrued Expenses

LAEX

COA Code	LAEX
Eikon for Office Field	TR.AccruedExpenses
Eikon for Office Label	Accrued Expenses
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Accrued Expenses [LAEX] represents operational expenses accrued, but not yet paid. As current liabilities, such expenses are expected to be paid within one year or one operating cycle, whichever is longer.

Accrued Expenses [LAEX] includes:

- Interest payable, accrued interest expenses in companies other than commercial banks
- Accrued insurance expenses, accrued advertising expenses
- Wages/salaries payable, accrued payroll, payroll taxes payable, accrued compensation expenses, accrued profit sharing
- Income real estate taxes, accrued property taxes (other than income taxes)
- Professional fees payable, royalties payable
- Rent payable
- Obligations from right-of-use contracts related to operating leases
- Short-term obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as operating leases in the United States

Accrued Expenses [LAEX] excludes:

- Accrued interest expenses, interest payable in commercial banks (classified as Accounts Payable [LAPB])
- Current interest-bearing debt liabilities (classified as Notes Payable/Short-Term Debt [LSTD])
- Current obligations from right-of-use contracts related to financial (capital) leases (classified as Current Portion of LT Debt/Capital Leases [LCLD], and as Current Portion of Long-Term Capital Leases, Supplemental [VLCC])
- Current obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as financial leases in countries other than the United States and in the International Financial Reporting Standards (classified as Current Portion of LT Debt/Capital Leases [LCLD], and as Current Portion of Long-Term Capital Leases, Supplemental [VLCC])
- Long-term operating lease liabilities (classified as Other Long-Term Liabilities [LLTL])
- Deferred income tax liability – current (classified as Deferred Income Tax – Current Liability [LDTC])
- Accrued income taxes (classified as Income Taxes Payable [LTXP])

Definition revised January 2019

Policy Liabilities

LPLR

COA Code	LPLR
Eikon for Office Field	TR.PolicyLiabilities
Eikon for Office Label	Policy Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance

Data Type Liability

Policy Liabilities [LPLR] represents payables for claims and losses to policyholders, and other liabilities directly related to insurance policies assumed. However, Policy Liabilities [LPLR] is limited to liabilities where the amounts of claims and losses are already confirmed.

Policy Liabilities [LPLR] includes:

- Claims outstanding, unpaid claims and losses, claims and losses payable (to policyholders) – accident, health, life benefits, etc.
- Claims adjustment expenses payable
- Annuity benefits payable
- Accumulated dividends to policyholders

Policy Liabilities [LPLR] excludes:

- Payables to reinsurers (classified as Reinsurance – Liability [LRII])
- Reserve for future policy benefits on life policies and annuity in life insurance companies (classified as Insurance Reserve [LINR])
- Unearned/unexpired premiums (classified as Unearned Premium/Unearned Revenue [LUPR])
- Technical/mathematical provision (classified as Insurance Reserve [LINR])

Definition revised June 2003

Insurance Reserves

LINR

COA Code LINR

Eikon for Office Field TR.InsuranceReserves

Eikon for Office Label Insurance Reserves

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Liability

Insurance Reserves [LINR] represents reserves for policy benefits under actuarial assumptions on insurance policies. This reserve is usually required in long-term insurance policies, such as life or in annuity management plans.

Insurance Reserves [LINR] includes:

- Life insurance benefits reserve
- Technical reserves, which is a broader definition of insurance-related reserves on the basis of actuarial computation

Insurance Reserves [LINR] excludes:

- Reserve for unearned premium (classified as Unearned Premium/Unearned Revenue [LUPR])

- Outstanding claims and losses, unpaid claims and losses, reserve for claims and losses, premium reserve (classified as Policy Liabilities [LPLR])

Definition revised June 2003

Unearned Premium/Unearned Revenue

LUPR

COA Code	LUPR
Eikon for Office Field	TR.UnearndPremUnearndRev
Eikon for Office Label	Unearned Premium/Unearned Revenue
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Unearned Premium/Unearned Revenue [LUPR] represents premiums received but not yet earned. This generally refers to premiums received on non-life insurance policies, as these premiums are earned over the life of the contract.

Unearned Premium/Unearned Revenue [LUPR] excludes:

- Unpaid claims and losses (classified as Policy Liabilities [LPLR])
- Unearned commissions and fees (classified as Customer Advances [LCAV])
- Premium ceded (payable) (classified as Reinsurance – Liability [LRII])

Definition revised June 2003

Repurchase Agreements - Liability

LRPA

COA Code	LRPA
Eikon for Office Field	TR.RepurchaseAgreements
Eikon for Office Label	Repurchase Agreements
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Repurchase Agreements - Liability [LRPA] represents short-term liabilities on securities sold under repurchase agreements. A liability is an area of potential financial exposure or loss. Insurance companies usually receive premiums on taking policies, and actively invest the proceeds, where earnings from the investment are used for claims and loss expenses.

Definition revised June 2003

Separate Accounts – Liability**LSAC**

COA Code	LSAC
Eikon for Office Field	TR.SeparateAcctsLiability
Eikon for Office Label	Separate Accounts - Liability
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Separate Accounts – Liability [LSAC] represents liabilities of contra accounts for transactions on segregated funds. Segregated funds are established for an insurance company to manage certain investment assets on behalf of its client. Insurance companies earn fees by managing such segregated funds. Pension fund management or annuity-style savings accounts offered by life insurance companies are examples of services through which insurance companies earn these fees.

Separate Accounts – Liability excludes:

- Claims on assets that constitute a contra account to separate account liabilities (classified as Separate Accounts – Assets [ASAC])

Definition revised June 2003

Other Policyholders' Funds**LOPF**

COA Code	LOPF
Eikon for Office Field	TR.OthPolicyholdersFunds
Eikon for Office Label	Other Policyholders' Funds
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Other Policyholders' Funds [LOPF] represents liabilities/funds directly related to the writing of policies by insurance companies, not included in:

- Policy Liabilities [LPLR]
- Insurance Liabilities [LINR]
- Unearned Premium/Unearned Revenue [LUPR]
- Repurchase Agreements - Liability [LRPA]
- Separate Accounts – Liability [LSAC]

- Reinsurance – Liability [LRII]

Definition revised June 2003

Reinsurance – Liability

LRII

COA Code	LRII
Eikon for Office Field	TR.ReinsuranceLiability
Eikon for Office Label	Reinsurance - Liability
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Reinsurance – Liability [LRII] represents payables by an insurance company to reinsurers.

Reinsurance – Liability [LRII] includes:

- Premiums ceded payable for outward reinsurance
- Claims and losses payable to reinsurers for inward reinsurance
- On adoption of IFRS-17 accounting standard by financial companies, supplemental footnote item Reinsurance Contract Liab - IFRS 17 [VRIC] is included as part of Reinsurance – Liability [LRII]

Definition revised February 2023

Policy Liabilities

SPOL

COA Code	SPOL
Eikon for Office Field	TR.PolicyLiabilitiesTotal
Eikon for Office Label	Policy Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Policy Liabilities [SPOL] represents total liabilities related to the insurance operations of an insurance company, and represents the sum of:

- Policy Liabilities [LPLR]
- Insurance Liabilities [LINR]
- Unearned Premium/Unearned Revenue [LUPR]

- Repurchase Agreements - Liability [LRPA]
- Separate Accounts – Liability [LSAC]
- Other Policyholders' Funds [LOPF]
- Reinsurance – Liability [LRII]

Definition Revised June 2003

Non-Interest Bearing Deposits

LNID

COA Code	LNID
Eikon for Office Field	TR.NonInterestBearingDpts
Eikon for Office Label	Non-Interest Bearing Deposits
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Non-Interest Bearing Deposits [LNID] represents deposits with no interest accrual or with minimal interest earning, which are often known as demand deposits and used for checking accounts. Checking accounts with minimal interest payments, such as NOW accounts, may be considered demand deposits and may be included in Non-Interest Bearing Deposits [LNID] by some banks.

Non-Interest Bearing Deposits [LNID] excludes:

- Time deposits, certificates of deposit Money market accounts (classified as Interest-Bearing Deposits [LIBD])
- Time deposits (classified as Interest Bearing Deposits [LIBD])

Definition revised June 2003

Interest-Bearing Deposits

LIBD

COA Code	LIBD
Eikon for Office Field	TR.InterestBearingDeposits
Eikon for Office Label	Interest Bearing Deposits
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Interest-Bearing Deposits [LIBD] represents deposits that bear interest, such as savings accounts or time deposits.

Interest-Bearing Deposits [LIBD] includes:

- Savings accounts
- NOW accounts
- Money market accounts
- Passbook deposits
- Time deposits, certificates of deposit

Definition revised June 2003

Other Deposits

LODP

COA Code	LODP
Eikon for Office Field	TR.OtherDeposits
Eikon for Office Label	Other Deposits
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Other Deposits [LODP] represents deposits not classified as Non-Interest Bearing Deposits [LNID] or Interest-Bearing Deposits [LIBD].

Definition revised June 2003

Total Deposits

LDBT

COA Code	LDBT
Eikon for Office Field	TR.TotalDepositsBnk
Eikon for Office Label	Total Deposits
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Total Deposits [LDBT] represents the sum of:

- Non-Interest Bearing Deposits [LNID]

- Interest-Bearing Deposits [LIBD]
- Other Deposits [LODP]

When a company reports its deposits without any delineation between interest-bearing and non-interest-bearing, or if the deposits are delineated in a manner other than interest-bearing/non-interest-bearing, deposits are classified as Total Deposits [LDBT].

Definition revised June 2003

FHLB Advances

LFLB

COA Code	LFLB
Eikon for Office Field	TR.FhlbAdvances
Eikon for Office Label	FHLB Advances
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

FHLB Advances [LFLB] represents advances/borrowings and capital provided by Federal Home Loan Banks (FHLB), where FHLB is a cooperative financial institution that mainly provides funding to other financial institutions for housing, small business, rural development and agriculture.

Definition revised June 2003

Acceptances Outstanding

LACC

COA Code	LACC
Eikon for Office Field	TR.AcceptancesOutstanding
Eikon for Office Label	Acceptances Outstanding
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Acceptances Outstanding [LACC] represents contingent liabilities that result from transactions mediated by a bank on behalf of customers. The mediating bank may earn fees on mediation or marginal gains/losses on such transactions.

Acceptances Outstanding [LACC] excludes:

- Bankers' acceptances, bank overdrafts (classified as Commercial Paper [LCPR])

- Customer acceptances outstanding that constitute a contra account to acceptances outstanding (classified as Customer Outstanding [ACAC])

Definition revised June 2003

Other Interest-Bearing Liabilities

LOBL

COA Code	LOBL
Eikon for Office Field	TR.OtherBearingLiabilities
Eikon for Office Label	Other Bearing Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Other Interest-Bearing Liabilities [LOBL] represents interest-bearing liabilities in a commercial bank other than:

- Total Deposits [LDBT]
- Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP]
- Total Short-Term Borrowings [LSTB]
- FHLB Advances [LFLB]
- Acceptances Outstanding [LACC]

Other Interest-Bearing Liabilities [LOBL] includes:

- Advance payments from borrowers
- Escrow deposits, mortgage escrow
- ESOP debts/loans

Other Interest-Bearing Liabilities [LOBL] excludes:

- Accrued interest, interest payable to customers in commercial banks (classified as Accounts Payable [LAPB])
- Taxes payable/wages payable (classified as Accrued Expenses [LAEX])
- Bankers' acceptances, bank overdrafts, checks outstanding, demand notes, drafts payable (classified as Commercial Paper [LCPR])
- Borrowed funds/money (classified as Other Short-Term Borrowing [LOTB])
- All current portions of long-term debt (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])

Definition revised November 2003

Other Interest-Bearing Liabilities, Total**SOBL**

COA Code	SOBL
Eikon for Office Field	TR.OtherBearingLiabTtl
Eikon for Office Label	Other Bearing Liabilities, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Other Interest-Bearing Liabilities, Total [SOBL] represents interest-bearing liabilities other than Total Deposits [LDBT] and Total Short-Term Borrowings [LSTB] in banks. Other Interest-Bearing Liabilities, Total [SOBL] is the sum of:

- FHLB Advances [LFLB]
- Acceptances Outstanding [LACC]
- Other Interest-Bearing Liabilities [LOBL]

Definition revised June 2003

Federal Funds Purchased/Securities Sold Under Repurchase Agreement**LFFP**

COA Code	LFFP
Eikon for Office Field	TR.FedFundsSldScrtyRprcdB
Eikon for Office Label	Fed Funds Purchased / Security Sold Under Repurchase Agreement
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

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

Definition revised June 2003

Commercial Paper**LCPR**

COA Code	LCPR
Eikon for Office Field	TR.CommercialPaper
Eikon for Office Label	Commercial Paper
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Commercial Paper [LCPR] represents short-term unsecured promissory notes issued to customers. This is generally discounted by customers.

Commercial Paper [LCPR] includes:

- Bankers' acceptances, bank overdrafts, drafts payable, demand notes payable

Definition revised June 2003

Other Short-Term Borrowings**LOTB**

COA Code	LOTB
Eikon for Office Field	TR.OtherSTBorrowings
Eikon for Office Label	Other Short Term Borrowings
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Other Short-Term Borrowings [LOTB] represents short-term borrowings other than Commercial Paper [LCPR] or Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP].

Other Short-Term Borrowings [LOTB] includes:

- Borrowed funds

Other Short-Term Borrowings [LOTB] excludes:

- Bankers' acceptances, bank overdrafts, demand notes payable (classified as Commercial Paper [LCPR])
- Advances from borrowers, ESOP borrowing (classified as Other Bearing Liabilities [LOBL])

Definition revised June 2003

Total Short-Term Borrowings**LSTB**

COA Code	LSTB
Eikon for Office Field	TR.TotalSTBorrowings
Eikon for Office Label	Total Short Term Borrowings
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Total Short-Term Borrowings [LSTB] represents total short-term borrowings of a bank, which are the sum of:

- Commercial Paper [LCPR]
- Other Short-Term Borrowings [LOTB]
- Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP]

When a company does not delineate between commercial paper and short term borrowings, total short-term borrowings are recorded in one line and classified as Total Short-Term Borrowings [LSTB].

Definition revised November 2008

Notes Payable/Short-Term Debt**LSTD**

COA Code	LSTD
Eikon for Office Field	TR.NotesPayableSTDDebt
Eikon for Office Label	Notes Payable/Short Term Debt
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Liability

Notes Payable/Short-Term Debt [LSTD] represents short-term bank borrowings. It also represents notes payable that are issued to suppliers and other short-term interest-bearing liabilities.

Notes Payable/Short-Term Debt [LSTD] excludes derivative liabilities. Clients who wish to include those in debt are advised to calculate the value using supplemental items (Current Derivative Liabilities - Hedging, Supplemental [VCDV] and Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC]).

The portion of short-term debt that relates exclusively to the financing arm of a manufacturing company is presented in a footnote (Short Term Debt Financial Sector, Supplemental [VFSD]).

Notes Payable/Short-Term Debt [LSTD] includes:

- Notes payable/promissory notes/post-dated checks to third parties or affiliated companies
- Short-term bank borrowings/debt/lines of credit/credit facility/financing facility, bank overdrafts, commercial paper, bills of exchange, due to banks in non-banking financial service companies
- Demand notes payable, loans payable, mortgage notes (short-term)
- Revolving credit/loans (short-term)
- Deposits (mostly time deposits, if any) from customers in non-banking financial service companies
- Financial (capital) lease obligations stemming current contracts that are due within a year
- Short-term obligations from Islamic debt (except the current portion of long-term Islamic debt)
- Interest-bearing short-term payables to related parties
- Short-term loans/notes from officers/directors/shareholders, except the current portion of long-term obligations
- Short-term financial liabilities whose nature is not specified by a company – in such case Refinitiv assumes that these are interest-bearing

Notes Payable/Short-Term Debt [LSTD] excludes:

- Current maturities of long-term debt obligations, including long-term coupon bonds, bridge loans/notes, convertible bonds/debentures/notes payable, acquisition notes, subordinated debt/notes/debenture/bonds, senior notes/loans (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Current maturities of capitalized/financial lease obligations (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD], and as Current Portion of Long-Term Capital Leases, Supplemental [VLCC])
- Reverse repurchase (repo) liabilities reported by banks and insurers (classified as Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] for banks, and as Repurchase Agreements – Liability [LRPA] for insurance companies)
- Debt obligations reported by banks, other than long-term debt and financial leases – classified as:
 - Total Deposits [LDBT] (the sum of Non-Interest Bearing Deposits [LNID], Interest-Bearing Deposits [LIBD] and Other Deposits [LODP])
 - Total Short-Term Borrowings [LSTB] (the sum of Commercial Paper [LCPR], Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] and Other Short-Term Borrowings [LOTB])
 - Other Interest-Bearing Liabilities, Total [SOBL] (the sum of FHLB Advances [LFLB], Acceptances Outstanding [LACC] and Other Interest-Bearing Liabilities [LOBL])
- Long-term debt obligations (classified as Long-Term Debt [LLTD])
- Long-term obligations from capitalized/financial leases (classified as Capital Lease Obligations [LCLO])
- Total obligations from long-term debt and long-term capitalized/financial leases (classified as Total Long Term Debt [LTLD])
- Current obligations from right-of-use contracts related to operating leases (classified as Accrued Expenses [LAEX] for short-term liabilities and in the non-differentiated balance sheet format)

- Current obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as operating leases in the United States (classified as Accrued Expenses [LAEX] for short-term liabilities and in the non-differentiated balance sheet format)
- Derivative liabilities arising from hedging operations, or from speculative and trading account investments (for banks and insurers, classified as Other Liabilities [LOLB]; for Industrial and Utility companies – classified as Other Current Liabilities [LOCL] or as Other Liabilities [LOLB])
- Expenses payable without explicit interest obligations (classified as Accrued Expenses [LAEX] when reported as a part of current liabilities, or Other Long-Term Liabilities [LLTL] or Other Liabilities [LOBL] when liabilities of a company are not distinguished between current and non-current)
- Short-term financial liabilities that do not bear interest, including non-interest bearing debt, loans or credit obligations (classified as Other Current Liabilities [LOCL] for Industrial and Utility companies, or as Other Liabilities [LOLB] for banks and insurance companies)
- Long-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Liabilities [LOLB])
- Non-interest bearing payables to related parties (classified as Accounts Payable [LAPB] or Other Payables [LOPB])
- Customer advances (classified as Customer Advances [LCAV])
- Security deposits (classified as Security Deposits [LSDP])

Definition revised January 2019

Current Portion of LT Debt/Capital Leases

LCLD

COA Code	LCLD
Eikon for Office Field	TR.CurrentPortionLTDebtToCapitalLeases
Eikon for Office Label	Current Port. of LT Debt/Capital Leases
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Liability

Current Portion of LT Debt/Capital Leases [LCLD] represents the portion of long-term debt or capitalized lease obligations that is due within one year.

Current Portion of LT Debt/Capital Leases [LCLD] excludes derivative liabilities. Clients who wish to include those in total debt are advised to calculate the value using supplemental items (Current Derivative Liabilities - Hedging, Supplemental [VCDV] and Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC]).

The current maturities of long-term debt or leases that relate exclusively to the financing arm of a manufacturing company are presented in a footnote (Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD]).

Current Portion of LT Debt/Capital Leases [LCLD] includes:

- Current portion of long-term bonds (convertible or not; secured and unsecured), debentures, bank borrowings, notes payable, mortgage loans, senior debt, subordinated notes, bills of exchange
- Current portion of capitalized/financial leases
- Current portion of long-term interest-bearing financial liabilities (except derivatives)
- Current portion of long-term interest-bearing debts/borrowings from or notes payable to shareholders, officers, directors, employees
- The current portion of long-term obligations arising from financial (capital) leasing contracts
- Current portion of any other long-term interest-bearing liabilities
- Current portion of long-term obligations from Islamic debt
- The current portion of hybrid debt, combining the features of equity and liabilities, presented within current liabilities
- Current portion of long-term financial liabilities whose nature is not specified by a company – in such case Refinitiv assumes that these are interest-bearing
- Recourse/non-recourse debt – current portion
- Mortgage obligations – current portion
- Debentures for redemption – current portion

Current Portion of LT Debt/Capital Leases [LCLD] excludes:

- Short-term notes payable, short-term borrowings, lines of credit, bank loans, revolving credits (short-term) and other short-term interest-bearing liabilities (classified as Notes Payable/Short-Term Debt [LSTD])
- Reverse repurchase (repo) liabilities reported by banks and insurers (classified as Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] for banks, and as Repurchase Agreements – Liability [LRPA] for Insurance companies)
- Debt obligations reported by banks, other than long-term debt and financial leases – classified as:
 - Total Deposits [LDBT] (the sum of Non-Interest Bearing Deposits [LNID], Interest-Bearing Deposits [LIBD] and Other Deposits [LODP])
 - Total Short-Term Borrowings [LSTB] (the sum of Commercial Paper [LCPR], Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] and Other Short-Term Borrowings [LOTB])
 - Other Interest-Bearing Liabilities, Total [SOBL] (the sum of FHLB Advances [LFLB], Acceptances Outstanding [LACC] and Other Interest-Bearing Liabilities [LOBL])
- Long-term debt obligations (classified as Long-Term Debt [LLTD])
- Long-term obligations from capitalized/financial leases (classified as Capital Lease Obligations [LCLO])
- Total obligations from long-term debt and long-term capitalized (financial) leases (classified as Total Long Term Debt [LTTD])
- Current obligations from right-of-use contracts related to operating leases (classified as Accrued Expenses [LAEX] for short-term liabilities and in the non-differentiated balance sheet format)

- Current obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as operating leases in the United States (classified as Accrued Expenses [LAEX] for short-term liabilities and in the non-differentiated balance sheet format)
- Derivative liabilities arising from hedging operations, or from speculative and trading account investments (for banks and insurers, classified as Other Liabilities [LOLB]; for Industrial and Utility companies – classified as Other Current Liabilities [LOCL] or as Other Liabilities [LOLB])
- Short-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Current Liabilities [LOCL] for Industrial and Utility companies, or as Other Liabilities [LOLB] for banks and insurance companies)
- Long-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Liabilities [LOLB])
- Customer advances (classified as Customer Advances [LCAV])
- Security deposits (classified as Security Deposits [LSDP])

Definition revised August 2015

Dividends Payable

LDPB

COA Code	LDPB
Eikon for Office Field	TR.DividendsPayable
Eikon for Office Label	Dividends Payable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Dividends Payable [LDPB] represents dividends that are declared but not yet paid to shareholders of common and preferred stock. Although dividends declared are subject to approval by shareholders, companies normally recognize the liabilities when declared by the board of directors.

Dividends Payable [LDPB] excludes:

- Dividends to policyholders (classified as Policy Liabilities [LPLR] in insurance companies)

Definition revised June 2003

Customer Advances

LCAV

COA Code	LCAV
Eikon for Office Field	TR.CustomerAdvances
Eikon for Office Label	Customer Advances
Units	Millions
Polarity	Positive
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Liability

Customer Advances [LCAV] represents advances/deposits from customers for the products to be sold or services to be rendered.

Customer Advances [LCAV] includes:

- Advance payments received from customers
- Customer deposits/prepayments
- Deferred Income/ Revenue

Customer Advances [LCAV] excludes:

- Premiums received in advance from policyholders (classified as Unearned Premium/Unearned Revenue [LUPR])
- Security deposits (not related to sales of products or services to be rendered) (classified as Security Deposits [LSDP])
- Advance billings to customers in excess of projects completed (classified as Other Current Liabilities [LOCL])

Definition revised October 2012

Security Deposits

LSDP

COA Code	LSDP
Eikon for Office Field	TR.SecurityDeposits
Eikon for Office Label	Security Deposits
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Liability

Security Deposits [LSDP] represents security deposits received for the purpose of offsetting potential losses due to damage of either a physical or intellectual nature or for rights of usage.

Security Deposits [LSDP] includes:

- Franchise deposits
- Rental security deposits, tenant deposits
- Refundable deposits from customers

Security Deposits [LSDP] excludes:

- Deposits from customers for products to be delivered or services to be rendered (classified as Customer Advances [LCAV])

- Deposits from customers in non-banking financial service companies (classified as Notes Payable/Short-Term Debt [LSTD])
- Premium deposits from policyholders in insurance companies (classified as Unearned Premium/Unearned Revenue [LUPR])

Definition revised June 2003

Income Taxes Payable

LTXP

COA Code	LTXP
Eikon for Office Field	TR.IncomeTaxesPayable
Eikon for Office Label	Income Taxes Payable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Income Taxes Payable [LTXP] represents income taxes payable to the government, where such tax liability is already confirmed in terms of amount and payable date. Income Taxes Payable [LTXP] is different from Deferred Income Tax – Current Liability [LDTC], which is an estimated liability.

Income Taxes Payable [LTXP] includes:

- Income taxes payable to foreign governments
- Accrued income taxes

Income Taxes Payable [LTXP] excludes:

- Excise taxes payable, franchise taxes payable, property taxes payable, payroll taxes payable, sales taxes accrued, pump taxes accrued (classified as Accrued Expenses [LAEX])

Definition revised June 2003

Other Payables

LOPB

COA Code	LOPB
Eikon for Office Field	TR.OtherPayables
Eikon for Office Label	Other Payables
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Liability

Other Payables [LOPB] represents current payables other than:

- Dividends Payable [LDPB]
- Income Taxes Payable [LTXP]

These payables are expected to mature within one year or an operating cycle, whichever is longer.

Other Payables [LOPB] includes:

- Payables/due to employees, shareholders, officers, directors (other than loans, dividends)
- Payable to/due to related parties (when reported outside of Trade/Accounts Payable)
- Payable to/due to affiliates (when reported outside of Trade/Accounts Payable)
- Payable to/due to associates (when reported outside of Trade/Accounts Payable)
- Other Payables [LOPB] excludes:
 - Accounts payable for products purchased or services received from suppliers, accounts payable/due to affiliates (classified as Accounts Payable [LAPB])
 - Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX])
 - Advances/deposits from customers for the products to be sold or services to be rendered (classified as Customer Advances [LCAV])
 - Loans/checks/bonds/drafts payable (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised August 2013

Deferred Income Tax – Current Liability

LDTC

COA Code	LDTC
Eikon for Office Field	TR.DeferredIncomeTaxCurrentLiability
Eikon for Office Label	Deferred Income Tax - Current Liability
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Deferred Income Tax – Current Liability [LDTC] represents income taxes estimated and expected to be paid within one year or an operating cycle, whichever is longer. When liabilities of a company are not delineated between current and non-current, all deferred income tax liabilities are classified in the non-current section as Deferred Income Tax – Long Term Liability [LBDT].

Deferred Income Tax – Current Liability [LDTC] excludes:

- Income taxes payable (classified as Income Taxes Payable [LTXP])
- Deferred income taxes in the non-current liability section of the balance sheet (classified as Deferred Income Tax – Long Term Liability [LBDT])

Definition revised June 2003

Discontinued Operations – Current Liability**LDCL**

COA Code	LDCL
Eikon for Office Field	TR.DiscontinuedOperationsCurrentLiability
Eikon for Office Label	Discontinued Operations - Curr Liability
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Discontinued Operations – Current Liability [LDCL] represents current liabilities of discontinued operations. Although liabilities of discontinued operations may qualify as a part of current liability of continuing operations, such liabilities are delineated between current and non-current portions by a company, and they are compiled as reported by the company.

Discontinued Operations – Current Liability [LDCL] excludes:

- Liabilities of discontinued operations when liabilities of a company are not segregated between current and non-current (classified as Discontinued Operations – Liabilities [LDOL])

Definition revised June 2003

Other Current Liabilities**LOCL**

COA Code	LOCL
Eikon for Office Field	TR.OtherCurrentLiabilities
Eikon for Office Label	Other Current Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Other Current Liabilities [LOCL] represents current obligations other than:

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Notes Payable/Short Term Debt [LSTD]
- Current Port. of LT Debt/Capital Leases [LCLD]

- Dividends Payable [LDPB]
- Customer Advances [LCAV]
- Security Deposits [LSDP]
- Income Taxes Payable [LTXP]
- Other Payables [LOPB]
- Deferred Income Tax – Current Liability [LDTC]
- Discontinued Operations – Current Liability [LDCL]

When a company's liabilities are not delineated between current and non-current, all other liabilities are classified in the non-current section as Other Liabilities [LOLB].

Other Current Liabilities [LOCL] includes:

- Current provisions
- Short-term derivative liabilities arising from hedging operations, or from speculative and trading account investments
- Short-term financial liabilities that do not bear interest, including debt, loans or credit obligations
- Current regulatory liabilities reported by utility companies
- Below-market leases reported by property companies
- Accrued acquisition, merger and integration expenses

Other Current Liabilities [LOCL] excludes:

- Accounts payable to suppliers for purchased materials and merchandise goods (classified as Accounts Payable [LAPB])
- Accrued business expenses such as wages, salaries, benefits/bonuses to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX])
- Payables and accruals, if accounts payable and accrued expenses are not presented separately (classified as Payable/Accrued [LPBA])
- Short-term loans/checks/bonds/drafts payable/bank overdrafts (classified as Notes Payable/Short-Term Debt [LSTD])
- The current portion of long-term loans (classified as Current Port. of LT Debt/Capital Leases [LCLD])
- Derivative liabilities arising from hedging operations, or from speculative and trading account investments, reported by banks and insurers (classified as Other Liabilities [LOLB])
- Short-term financial liabilities that do not bear interest, reported by banks and insurance companies (classified as Other Liabilities [LOLB])

Definition revised October 2016

Other Current Liabilities, Total

SOCL

COA Code

SOCL

Eikon for Office Field

TR.OtherCurrentLiabTotal

Eikon for Office Label

Other Current Liabilities, Total

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Other Current Liabilities, Total [SOCL] represents the sum of:

- Dividends Payable [LDPB]
- Customer Advances [LCAV]
- Security Deposits [LSDP]
- Income Taxes Payable [LTXP]
- Other Payables [LOPB]
- Deferred Income Tax – Current Liability [LDTC]
- Discontinued Operations – Current Liability [LDCL]
- Other Current Liabilities [LOCL]

Definition revised June 2003

Total Current Liabilities

LTCL

COA Code	LTCL
Eikon for Office Field	TR.TotalCurrLiabilities
Eikon for Office Label	Total Current Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Total Current Liabilities [LTCL] represents current liabilities for industrial and utility companies. Current liabilities are liabilities that are incurred from operating activities and expected to be due within one year or an operating cycle of the company. Total Current Liabilities [LTCL] is left blank when a company utilizes a non-differentiating balance sheet.

Total Current Liabilities [LTCL] represents the sum of:

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Notes Payable/Short-Term Debt [LSTD]

- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]

Definition revised June 2003

Long-Term Debt LLTD

COA Code	LLTD
Eikon for Office Field	TR.LTDebt
Eikon for Office Label	Long Term Debt
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Long-Term Debt [LLTD] represents interest-bearing debt with maturities beyond one year. Long-term debt may consist of long-term bank borrowings, bonds, convertible bonds, etc.

Long-Term Debt [LLTD] excludes derivative liabilities. Clients who wish to include those in total debt are advised to calculate this value using supplemental items (Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL] and Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN]).

The portion of long-term debt that relates exclusively to the financing arm of a production company is presented in a footnote (Long Term Debt Financial Sector, Supplemental [VFLD]).

Long-Term Debt [LLTD] includes the following liabilities maturing in a year or later:

- Long-term bonds (convertible or not; secured and unsecured; including coupon bonds), debentures, bank borrowings, notes payable, mortgage loans, senior debt, subordinated notes, bills of exchange
- Long-term interest-bearing financial liabilities (except derivatives)
- Interest-bearing debts/borrowings from or notes payable to shareholders, officers, directors, employees
- Any other long-term interest-bearing liabilities
- Long-term obligations from Islamic debt
- The portion of hybrid debt, combining the features of equity and liabilities, presented within long-term liabilities
- Long-term financial liabilities whose nature is not specified by a company – in such case Refinitiv assumes that these are interest-bearing

Long-Term Debt [LLTD] excludes:

- Long-term obligations from capitalized/financial lease right-of-use contracts (classified as Capital Lease Obligations [LCLO])
- Total obligations from long-term debt and long-term capitalized/financial leases (classified as Total Long Term Debt [LLTD])
- The current portion of long-term debt (classified as Current Portion of LT Debt/Capital Leases [LCLD])

- The current portion of long-term obligations from capitalized/financial leases (classified as Current Portion of LT Debt/Capital Leases [LCLD])
- Short-term interest-bearing liabilities, including commercial papers, lines of credit or bills of exchange – for all industries except banks (classified as Notes Payable/Short-Term Debt [LSTD])
- Debt obligations reported by banks, other than long-term debt and financial leases – classified as:
 - Total Deposits [LDBT] (the sum of Non-Interest Bearing Deposits [LNID], Interest-Bearing Deposits [LIBD] and Other Deposits [LODP])
 - Total Short-Term Borrowings [LSTB] (the sum of Commercial Paper [LCPR], Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] and Other Short-Term Borrowings [LOTB])
 - Other Interest-Bearing Liabilities, Total [SOBL] (the sum of FHLB Advances [LFLB], Acceptances Outstanding [LACC] and Other Interest-Bearing Liabilities [LOBL])
- Obligations bearing implied interest, such as reverse repurchase (repo) liabilities (classified as Notes Payable/Short-Term Debt [LSTD] for Industrial and Utility companies, as Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] for banks, or as Repurchase Agreements – Liability [LRPA] for Insurance companies)
- Long-term obligations from right-of-use contracts related to operating leases (classified as Other Long-Term Liabilities [LLTL] for long-term liabilities)
- Long-term obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as operating leases in the United States (classified as Other Long-Term Liabilities [LLTL] for long-term liabilities)
- Long-term derivative liabilities arising from hedging operations, or from speculative and trading account investments (classified as Other Liabilities [LOLB])
- Expenses payable without explicit interest obligations (classified as Accrued Expenses [LAEX] when reported as a part of current liabilities, or Other Long-Term Liabilities [LLTL] or Other Liabilities [LOBL] when liabilities of a company are not distinguished between current and non-current)
- Long-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Liabilities [LOLB])
- Short-term financial liabilities that do not bear interest, including debt, loans or credit obligations (classified as Other Current Liabilities [LOCL] for Industrial and Utility companies, or as Other Liabilities [LOLB] for banks and insurance companies)
- Customer advances (classified as Customer Advances [LCAV])
- Security deposits (classified as Security Deposits [LSDP])
- The portion of hybrid debt, combining the features of equity and liabilities, presented within the shareholders' equity (classified as Other Equity [QOTE])

Definition revised January 2019

Capital Lease Obligations

LCLO

COA Code	LCLO
Eikon for Office Field	TR.CapitalLeaseObligation
Eikon for Office Label	Capital Lease Obligations

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Capital Lease Obligations [LCLO] represents the portion of capitalized lease obligations that are due beyond one year. An asset under financial lease may be capitalized when its lease period is substantially close to the useful life of the asset. It is then subject to depreciation.

Capital Lease Obligations [LCLO] excludes:

- Capitalized leases reported in current liabilities (classified as Current Portion of Long Term Debt/Capital Leases [LCLD])
- The portion of financial lease obligations that is attributable solely to the financing arm of a production company (classified as Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD]; and as Capital Lease Obligations Financial Sector, Supplemental [VFCL])
- Long-term obligations from right-of-use contracts related to operating leases (classified as Other Long-Term Liabilities [LLTL] for long-term liabilities)
- Long-term obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as operating leases in the United States (classified as Other Long-Term Liabilities [LLTL] for long-term liabilities)

Definition revised January 2019

Total Long-Term Debt

LTTD

COA Code	LTTD
Eikon for Office Field	TR.TotalLongTermDebt
Eikon for Office Label	Total Long Term Debt
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Total Long-Term Debt represents the sum of:

- Long-Term Debt [LLTD]
- Capital Lease Obligations [LCLO]

Definition revised June 2003

Total Debt STLD

COA Code	STLD
Eikon for Office Field	TR.TotalDebtOutstanding
Eikon for Office Label	Total Debt
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Total Debt [STLD] represents total interest-bearing debt outstanding.

For banks, total debt excludes the value of deposits. Clients who wish to include deposit liabilities in total debt are advised to sum up Total Debt [STLD] and Total Deposits [LDBT], which can be further delineated into Non-Interest Bearing Deposits [LNID], Interest-Bearing Deposits [LIBD] and Other Deposits [LODP].

Total Debt [STLD] excludes derivative liabilities. Clients who wish to include those in total debt are advised to calculate the value using supplemental items (Current Derivative Liabilities - Hedging, Supplemental [VCDV], Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC], Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL], Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN]).

The portion of debt and financial lease obligations that relates exclusively to the financing arm of a production company is presented in footnotes (Short Term Debt Financial Sector, Supplemental [VFSD]; Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD]; Long Term Debt Financial Sector, Supplemental [VFLD]; and Capital Lease Obligations Financial Sector, Supplemental [VFCL]).

Total Debt [STLD] is calculated as the sum of the following components:

For industrial, insurance, and utility companies:

- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Total Long-Term Debt [LTTD], further delineated into:
 - Long-Term Debt [LLTD]
 - Capital Lease Obligations [LCLO]

For banks:

- Total Short-Term Borrowings [LSTB], representing the sum of:
 - Commercial Paper [LCPR]
 - Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP]
 - Other Short-Term Borrowings [LOTB]
- Total Long-Term Debt [LTTD], further delineated into:
 - Long-Term Debt [LLTD]

- Capital Lease Obligations [LCLO]
- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Other Interest-Bearing Liabilities, Total [SOBL], further delineated into:
 - FHLB Advances [LFLB]
 - Acceptances Outstanding [LACC]
 - Other Interest-Bearing Liabilities [LOBL]

Total Debt [STLD] includes the following items:

- Bonds (convertible or not; secured and unsecured; including coupon bonds), debentures, bank borrowings, notes payable, mortgage loans, senior debt, subordinated notes, bills of exchange
- Interest-bearing financial liabilities (except derivatives)
- Obligations from capitalized/financial leases
- Obligations from right-of-use contracts related to financial (capital) leases
- Obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as financial leases in countries other than the United States and in the International Financial Reporting Standards
- Obligations bearing implied interest, such as reverse repurchase (repo) liabilities
- Any other interest-bearing liabilities
- Obligations from Islamic debt
- The portion of hybrid debt, combining the features of equity and liabilities, presented within liabilities
- Financial liabilities whose nature is not specified by a company – in such case Refinitiv assumes that these are interest-bearing

Total Debt [STLD] excludes:

- Long-term financial liabilities that do not bear interest, including non-interest bearing debt, loans or credit obligations (classified as Other Liabilities [LOLB])
- Short-term financial liabilities that do not bear interest, including non-interest bearing debt, loans or credit obligations (classified as Other Current Liabilities [LOCL] for Industrial and Utility companies, or as Other Liabilities [LOLB] for banks and insurance companies)
- Banks' deposit liabilities (classified as Total Deposits [LDBT], which can be further delineated into Non-Interest Bearing Deposits [LNID], Interest-Bearing Deposits [LIBD] and Other Deposits [LODP])
- Long-term derivative liabilities arising from hedging operations, or from speculative and trading account investments (classified as Other Liabilities [LOLB])
- Expenses payable without explicit interest obligations (classified as Accrued Expenses [LAEX] when reported as a part of current liabilities, or Other Long-Term Liabilities [LLTL] or Other Liabilities [LOBL] when liabilities of a company are not distinguished between current and non-current)
- Obligations from right-of-use contracts related to operating leases (classified as Accrued Expenses [LAEX] for short-term liabilities and in the non-differentiated balance sheet format; or as Other Long-Term Liabilities [LLTL] for long-term liabilities)
- Obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as operating leases in the United States (classified as Accrued Expenses

[LAEX] for short-term liabilities and in the non-differentiated balance sheet format; or as Other Long-Term Liabilities [LLTL] for long-term liabilities)

- Customer advances (classified as Customer Advances [LCAV])
- Security deposits (classified as Security Deposits [LSDP])
- The portion of hybrid debt, combining the features of equity and liabilities, presented within the shareholders' equity (classified as Other Equity [QOTE])

Definition revised January 2019

Deferred Income Tax – LT Liability

LBDT

COA Code	LBDT
Eikon for Office Field	TR.DeferredIncomeTaxLTLiability
Eikon for Office Label	Deferred Income Tax - LT Liability
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Deferred Income Tax – LT Liability [LBDT] represents estimated deferred income tax liabilities that are expected to come due beyond one year.

When a company reduces deferred income tax liabilities by deferred income tax assets, it may result in deferred income tax liabilities, and Deferred Income Tax – LT Liability [LBDT] is utilized.

When liabilities of a company are not distinguished between current and non-current, all deferred income tax liabilities are classified as Deferred Income Tax – LT Liability [LBDT].

Deferred Income Tax – LT Liability [LBDT] excludes:

- Income Taxes payable (classified as Income Taxes Payable [LTXP] when reported as a part of current liabilities; otherwise as Other Long-Term Liabilities [LLTL])

Definition revised June 2003

Deferred Investment Tax Credit

LITC

COA Code	LITC
Eikon for Office Field	TR.DeferredInvestmentTaxCredit
Eikon for Office Label	Deferred Investment Tax Credit
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility

Data Type Liability

Deferred Investment Tax Credit [LITC] represents estimated tax credits on certain investments by utility companies, which may reduce future tax liabilities.

Definition revised June 2003

Deferred Income Tax

SBDT

COA Code	SBDT
Eikon for Office Field	TR.DeferredIncomeTax
Eikon for Office Label	Deferred Income Tax
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Deferred Income Tax [SBDT] represents the sum of Deferred Income Tax – Long Term Liability [LBDT] and Deferred Investment Tax Credit [LITC], although Deferred Investment Tax Credit [LITC] only has a value for utility companies.

Definition revised June 2003

Minority Interest

LMIN

COA Code	LMIN
Eikon for Office Field	TR.MinorityInterestBS Stmt
Eikon for Office Label	Minority Interest
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Minority Interest [LMIN] represents accumulated interest for minority shareholders in subsidiaries that are less than 100 percent owned by the reporting parent company. The net worth of a subsidiary is assumed to be proportionally owned by parent company and other minority shareholders according to their respective ownership percentage.

Minority shareholders' interests may be reported between the liability and shareholders' equity sections, but Refinitiv includes it in the liability section.

Minority Interest [LMIN] includes:

- Investments in joint ventures when the joint venture is fully consolidated

Minority Interest [LMIN] excludes:

- Preferred equity (classified as Redeemable Preferred Stock [ZPSK], Redeemable Convertible Preferred Stock [ZCPS], Non-Redeemable Preferred Stock [QPRS] or Convertible Preferred Stock, Non-Redeemable [QCPS])

Definition revised June 2003

Reserves LRSV

COA Code	LRSV
Eikon for Office Field	TR.Reserves
Eikon for Office Label	Reserves
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Utility
Data Type	Liability

Reserves [LRSV] represents an estimate of liabilities that have a good probability of arising.

Reserves [LRSV] includes:

- Reserves for business closure
- Reserves for environmental protection expenses
- Reserves for claims and losses on self-operated insurance policies
- Reserves for litigation losses
- Reserves for restructuring expenses
- Reserves for warrant expenses
- Reserves for termination benefits, severance payments, jubilee awards and other employee benefits not related to pensions or post retirement

Reserves [LRSV] excludes:

- Reserves when reported in shareholders' equity (classified as Retained Earnings (Accumulated Deficit) [QRED])

Definition revised August 2013

Pension Benefits – Underfunded LPBL

COA Code	LPBL
Eikon for Office Field	TR.PensionBenefitsUnderfunded
Eikon for Office Label	Pension Benefits - Underfunded
Units	Millions
Polarity	Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Liability

Pension Benefits – Underfunded [LPBL] represents the valuation of a pension fund where there are insufficient funds to support expected liabilities.

When there are changes in regulations or in stipulated policies of a company, the company may have additional obligations on employees' past services. In such case, the company may have a significant amount of under-contribution, which may be added to Pension Benefits – Underfunded [LPBL].

Pension Benefits – Underfunded [LPBL] includes:

- Minimum pension liabilities
- Postretirement benefit liabilities
- Employee benefits constituting combined pension and other benefits, where pension plans cannot be separated from other benefits
- Deferred benefits
- Directors' retirement plans

Pension Benefits – Underfunded [LPBL] excludes:

- Termination benefits, severance payments, jubilee awards and other employee benefits not related to pensions or post retirement [LRSV]

Definition revised August 2013

Other Long-Term Liabilities

LLTL

COA Code	LLTL
Eikon for Office Field	TR.OtherLTLiabilities
Eikon for Office Label	Other Long Term Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Other Long-Term Liabilities [LLTL] represents non-interest-bearing long-term liabilities other than:

- Total Long Term Debt [LTTD], further delineated into:
 - Long Term Debt [LLTD]
 - Capital Lease Obligations [LCLO]
- Deferred Income Tax - LT Liability [LBDT]
- Deferred Investment Tax Credit [LITC] (Utility only)

- Reserves [LRSV]
- Pension Benefits - Underfunded [LPBL]
- Discontinued Operations - Liabilities [LDOL]
- Minority Interest [LMIN]

Other Long-Term Liabilities [LLTL] includes:

- Long-term derivative liabilities arising from hedging operations, or from speculative and trading account investments
- Long-term financial liabilities that do not bear interest, including debt, loans or credit obligations
- Long-term deferred income
- Non-current billings in excess of costs
- Long-term accrued expenses
- Long-term obligations from right-of-use contracts related to operating leases
- Long-term obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as operating leases in the United States
- Long-term regulatory liabilities reported by utility companies
- Negative goodwill

Other Long-Term Liabilities [LLTL] excludes:

- Other liabilities presented in a non-differentiated balance sheet (classified as Other Liabilities [LOLB])
- Long-term interest-bearing liabilities (classified as Long Term Debt [LLTD] and Capital Lease Obligations [LCLO])
- Current obligations from right-of-use contracts related to operating leases (classified as Accrued Expenses [LAEX])
- Long-term obligations from right-of-use contracts related to financial (capital) leases (classified as Capital Lease Obligations [LCLO])
- Long-term obligations from right-of-use contracts that are not specified as related to financial (capital) or operating leases – treated as financial leases in countries other than the United States and in the International Financial Reporting Standards (classified as Capital Lease Obligations [LCLO])
- Preferred stock, including those of subsidiaries (classified as Redeemable Preferred Stock [ZPSK], Redeemable Convertible Preferred Stock [ZCPS], Preferred Stock - Non Redeemable [QPRS] or Convertible Preferred Stock - Non Rdmbl [QCPS] in the shareholders' equity section)
- Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable – reported within current liabilities or when liabilities are not distinguished between current and non-current (classified as Accrued Expenses [LAEX])
- Short-term deferred revenue/income, unearned revenue (classified as Customer Advances [LCAV])

Definition revised January 2019

Discontinued Operations – Liabilities

LDOL

COA Code

LDOL

Eikon for Office Field	TR.DiscontinuedOperationsLiabilities
Eikon for Office Label	Discontinued Operations - Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Discontinued Operations – Liabilities [LDOL] represents long-term liabilities of discontinued operations.

Discontinued Operations – Liabilities [LDOL] includes:

- Liabilities in discontinued operations
- All liabilities of discontinued operations when a company does not delineate its liabilities between current and non-current liabilities

Discontinued Operations – Liabilities [LDOL] excludes:

- Reserve for discontinuing businesses (classified as Reserves [LRSV])
- Discontinued operations when reported in the current liabilities section of the balance sheet (classified as Discontinued Operations – Current Liability [LDCL])

Definition revised June 2003

Other Liabilities

LOLB

COA Code	LOLB
Eikon for Office Field	TR.OtherLiabilities
Eikon for Office Label	Other Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Other Liabilities [LOLB] represent obligations other than:

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Policy Liabilities [SPOL] (Insurance only), further delineated into:
 - Policy Liabilities [LPLR]
 - Insurance Reserves [LINR]

- Unearned Premium/Unearned Revenue [LUPR]
- Repurchase Agreements - Liability [LRPA]
- Separate Accounts - Liability [LSAC]
- Other Policyholders' Funds [LOPF]
- Reinsurance - Liability [LRII]
- Total Deposits [LDBT] (banks only), further delineated into:
 - Non-Interest Bearing Deposits [LNID]
 - Interest Bearing Deposits [LIBD]
 - Other Deposits [LODP]
- Other Bearing Liabilities, Total [SOBL] (banks only), further delineated into:
 - FHLB Advances [LFLB]
 - Acceptances Outstanding [LACC]
 - Other Bearing Liabilities [LOBL]
- Total Short Term Borrowings [LSTB] (banks only), further delineated into:
 - FedFundsPurch/ScrtySoldUnderRepurchAgrmt [LFFP]
 - Commercial Paper [LCPR]
 - Other Short Term Borrowings [LOTB]
- Notes Payable/Short Term Debt [LSTD] (Industrial, Utility and Insurance templates)
- Current Port. of LT Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]
- Dividends Payable [LDPB]
- Customer Advances [LCAV] (Industrial, Utility and Insurance templates)
- Security Deposits [LSDP] (Industrial, Utility and Insurance templates)
- Income Taxes Payable [LTXP]
- Other Payables [LOPB] (Industrial, Utility and Insurance templates)
- Deferred Income Tax - Current Liability [LDTC] (Industrial and Utility templates)
- Discontinued Operations - Curr Liability [LDCL] (Industrial and Utility templates)
- Other Current Liabilities [LOCL] (Industrial and Utility templates)
- Total Long Term Debt [LTTD], further delineated into:
 - Long Term Debt [LLTD]
 - Capital Lease Obligations [LCLO]
- Deferred Income Tax [SBDT] , further delineated into:
 - Deferred Income Tax - LT Liability [LBDT]
 - Deferred Investment Tax Credit [LITC] (Utility only)

- Other components of Other Liabilities, Total [SLTL]:
 - Reserves [LRSV]
 - Pension Benefits - Underfunded [LPBL]
 - Discontinued Operations - Liabilities [LDOL]
- Minority Interest [LMIN]

Other Liabilities [LOLB] is utilized only when a company does not differentiate between current or non-current liabilities in the balance sheet.

Other Liabilities [LOLB] includes:

- Derivative liabilities arising from hedging operations, or from speculative and trading account investments
- Financial liabilities that do not bear interest, including debt, loans or credit obligations
- Policyholders' equity in insurance companies
- Regulatory liabilities reported by utility companies
- Negative goodwill

Other Liabilities [LOLB] excludes:

- Accounts payable to suppliers for purchased materials and merchandise goods (classified as Accounts Payable [LAPB])
- Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable – when liabilities are not distinguished between current and non-current (classified as Accrued Expenses [LAEX])
- Long-term interest-bearing liabilities (classified as Long Term Debt [LLTD] and Capital Lease Obligations [LCLO])
- Short-term loans/checks/bonds/drafts payable/bank overdrafts (classified as Notes Payable/Short-Term Debt [LSTD], for Industrial, Bank and Insurance templates)
- Securities sold under repurchase agreements (classified as FedFundsPurch/ScrtysoldUnderRepurchAgrmt [LFFP] for banks, as Repurchase Agreements – Liability [LRPA] for insurers, and as Notes Payable/Short-Term Debt [LSTD] for Industrial and Utility companies)
- Income taxes payable (classified as Income Taxes Payable [LTXP])
- Accrued dividends (classified as Dividends Payable [LDPB])
- Deferred revenue/income, unearned revenue, advances from customers for the products to be sold or services to be rendered, non-current billings in excess of costs – when liabilities are not distinguished between current and non-current (classified as Customer Advances [LCAV])
- Preferred stock, including those of subsidiaries (classified as Redeemable Preferred Stock [ZPSK], Redeemable Convertible Preferred Stock [ZCPS], Preferred Stock - Non Redeemable [QPRS] or Convertible Preferred Stock - Non Rdml [QCPS] in the shareholders' equity section)
- Liabilities from discontinued operations (classified as Discontinued Operations – Liabilities [LDOL])
- Provisions and reserves (classified as Reserves [LRSV])
- Asset retirement obligations (classified as Reserves [LRSV])

- Reserves for pensions and other post-retirement benefits (classified as Pension Benefits - Underfunded [LPBL])
- Reserve for insurance benefits to policyholders (classified as Policy Liabilities [LPLR] or Insurance Reserves [LINR])

Definition revised October 2016

Other Liabilities, Total

SLTL

COA Code	SLTL
Eikon for Office Field	TR.OtherLiabilitiesTotal
Eikon for Office Label	Other Liabilities, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Other Liabilities, Total [SLTL] represents the sum of:

- Reserves [LRSV]
- Pension Benefits – Underfunded [LPBL]
- Other Long-Term Liabilities [LLTL]
- Discontinued Operations – Liabilities [LDOL]
- Other Liabilities [LOLB]

Definition revised June 2003

Total Liabilities

LTLL

COA Code	LTLL
Eikon for Office Field	TR.TotalLiabilities
Eikon for Office Label	Total Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Total Liabilities [LTLL] represents the sum of:

For industrial and utility companies:

- Total Current Liabilities [LTCL]
- Total Long-Term Debt [LTTD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]
- Other Liabilities, Total [SLTL]

For banks:

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Total Deposits [LDBT]
- Other Interest-Bearing Liabilities, Total [SOBL]
- Total Short-Term Borrowings [LSTB]
- Current Portion of Long Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]
- Total Long-Term Debt [LTTD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]
- Other Liabilities, Total [SLTL]

For insurance companies

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Policy Liabilities [SPOL]
- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of Long Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]
- Total Long-Term Debt [LTTD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]
- Other Liabilities, Total [SLTL]

Definition revised June 2003

Total Liabilities and Shareholders' Equity

Redeemable Preferred Stock

ZPSK

COA Code	ZPSK
Eikon for Office Field	TR.RedemablePreferredStock
Eikon for Office Label	Redeemable Preferred Stock
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Redeemable Preferred Stock [ZPSK] represents the value of preferred shares that have a fixed maturity and are redeemable on the maturity date.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

Redeemable Preferred Stock [ZPSK] excludes:

- The number of preferred shares outstanding (classified as Shares Outstanding - Preferred Issue 1 [QPSO1], Shares Outstanding - Preferred Issue 2 [QPSO2], Shares Outstanding - Preferred Issue 3 [QPSO3], Shares Outstanding - Preferred Issue 4 [QPSO4], Shares Outstanding - Preferred Issue 5 [QPSO5] or Shares Outstanding - Preferred Issue 6 [QPSO6])
- Preferred stock of trusts or subsidiaries (classified as Long-Term Debt [LLTD])

Definition revised August 2015

Redeemable Convertible Preferred Stock

ZCPS

COA Code	ZCPS
Eikon for Office Field	TR.RedemableConvertiblePreferredStock
Eikon for Office Label	Redeemable Convertible Preferred Stock
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Redeemable Convertible Preferred Stock [ZCPS] represents the value of convertible preferred shares that are redeemable at maturity. The preferred stock may be converted into common stock under certain conditions at the predetermined ratio at the option of preferred stockholders. These shares are subject to mandatory redemption requirements or have a redemption feature that is outside the control of the issuer.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

Redeemable Convertible Preferred Stock [ZCPS] excludes:

- The number of preferred shares outstanding (classified as Shares Outstanding - Preferred Issue 1 [QPSO1], Shares Outstanding - Preferred Issue 2 [QPSO2], Shares Outstanding - Preferred Issue 3 [QPSO3], Shares Outstanding - Preferred Issue 4 [QPSO4], Shares Outstanding - Preferred Issue 5 [QPSO5] or Shares Outstanding - Preferred Issue 6 [QPSO6])
- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised August 2015

Redeemable Preferred Stock, Total

SRPR

COA Code SRPR

Eikon for Office Field TR.RedeemablePreferredTtl

Eikon for Office Label Redeemable Preferred Stock, Total

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Redeemable Preferred Stock, Total [SRPR] represents the combined value of Redeemable Preferred Stock [ZPSK] and Redeemable Convertible Preferred Stock [ZCPS].

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

Redeemable Preferred Stock, Total [SRPR] excludes:

- Total number of preferred shares outstanding (classified as Total Preferred Shares Outstanding [QTPO])

Definition revised August 2015

Preferred Stock – Non-Redeemable

QPRS

COA Code	QPRS
Eikon for Office Field	TR.PreferredStockNonRedeemable
Eikon for Office Label	Preferred Stock - Non Redeemable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Preferred Stock – Non-Redeemable [QPRS] represents the value of non-redeemable/convertible preferred stock, usually with a fixed amount of dividend. Preferred stock usually has a fixed rate of dividend to the nominal value without any specific maturity. However, most non-redeemable preferred stock has redemption, voting and conversion clauses for certain conditions.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

If profits or cash flows of a company are not favorable in a year, dividends to preferred stock may be temporarily suspended but accumulated as preferred dividends in arrears, and paid when the company recovers profits or cash flows in following years. Such preferred dividends in arrears are recorded as a liability to the company.

Preferred Stock – Non-Redeemable [QPRS] excludes:

- The number of preferred shares outstanding (classified as Shares Outstanding - Preferred Issue 1 [QPSO1], Shares Outstanding - Preferred Issue 2 [QPSO2], Shares Outstanding - Preferred Issue 3 [QPSO3], Shares Outstanding - Preferred Issue 4 [QPSO4], Shares Outstanding - Preferred Issue 5 [QPSO5] or Shares Outstanding - Preferred Issue 6 [QPSO6])
- Participative preferred stock (classified as Common Stock [QCMS])
- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised August 2015

Convertible Preferred Stock – Non-Redeemable

QCPS

COA Code	QCPS
Eikon for Office Field	TR.ConvertiblePreferredStockNonRedeemable

Eikon for Office Label	Convertible Preferred Stock - Non Rdml
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Convertible Preferred Stock – Non-Redeemable [QCPS] represents the value of preferred stock that is not redeemable but convertible to common stock with certain conditions.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Non-voting

If profits or cash flows of a company are not favorable in a year, dividends to preferred stock may be temporarily suspended but accumulated as preferred dividends in arrears, and paid when the company recovers profits or cash flows in following years. Such preferred dividends in arrears are recorded as a liability to the company.

Convertible Preferred Stock – Non-Redeemable [QCPS] excludes:

- The number of preferred shares outstanding (classified as Shares Outstanding - Preferred Issue 1 [QPSO1], Shares Outstanding - Preferred Issue 2 [QPSO2], Shares Outstanding - Preferred Issue 3 [QPSO3], Shares Outstanding - Preferred Issue 4 [QPSO4], Shares Outstanding - Preferred Issue 5 [QPSO5] or Shares Outstanding - Preferred Issue 6 [QPSO6])
- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised August 2015

Treasury Stock – Preferred

QTSP

COA Code	QTSP
Eikon for Office Field	TR.TreasuryStockPreferred
Eikon for Office Label	Treasury Stock - Preferred
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Stock – Preferred [QTSP] represents the value of preferred stock owned by the issuing company or its consolidated subsidiaries. Due to the nature of the shareholders' equity section, Treasury Stock – Preferred [QTSP] is always a negative figure.

Treasury Stock – Preferred [QTSP] excludes:

- The number of preferred treasury shares (classified as Treasury Shares – Preferred Stock Primary Issue [QTPN1], Treasury Shares - Preferred Issue 2 [QTPN2], Treasury Shares - Preferred Issue 3 [QTPN3], Treasury Shares - Preferred Issue 4 [QTPN4], Treasury Shares - Preferred Issue 5 [QTPN5] or Treasury Shares - Preferred Issue 6 [QTPN6])
- The value of participative preferred treasury shares (classified as Treasury Stock - Common [QTSC])
- The value of common treasury shares (classified as Treasury Stock - Common [QTSC])

Definition revised August 2015

General Partner

QGPD

Eikon for Office Field TR.GeneralPartner

Eikon for Office Label General Partner

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

General Partner [QGPD] represents the value of a general partner's equity interest in a company. Although public companies do not necessarily have general partner ownership, those with limited partnerships may have general partners, as well. Contributions by and distributions to general partners may be set according to the articles of partnership relationship.

General Partner [QGPD] excludes:

- Equity of limited partners (classified as Limited Partner [QLPD])

Definition revised August 2015

Preferred Stock – Non-Redeemable, Net

SPRS

COA Code SPRS

Eikon for Office Field TR.PreferredStockNonRedeemableNet

Eikon for Office Label Preferred Stock - Non Redeemable, Net

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Preferred Stock – Non-Redeemable, Net [SPRS] represents the sum of:

- Preferred Stock – Non-Redeemable [QPRS]
- Convertible Preferred Stock – Non-Redeemable [QCPS]
- Treasury Stock – Preferred [QTSP]
- General Partner [QGPD]

Preferred Stock – Non-Redeemable, Net [SPRS] excludes:

- Total number of preferred shares outstanding (classified as Total Preferred Shares Outstanding [QTPO])

Definition revised August 2015

Common Stock

QCMS

COA Code	QCMS
Eikon for Office Field	TR.CommonStock
Eikon for Office Label	Common Stock
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Common Stock [QCMS] represents the value of the most frequently issued class of stock; usually it provides a voting right, but is secondary to preferred stock in dividend and liquidation rights. Common stockholders generally control the management of the corporation and tend to profit most if the company is successful, but are guaranteed neither dividends nor assets upon dissolution of their shares.

A company may have more than one kind of common stock. In such instances, Common Stock [QCMS] may be delineated in separate lines by a reporting company but is aggregated into a single line by Refinitiv in the standardized financial output.

Common Stock [QCMS] includes:

- Beneficiary interest units or beneficiary shares in REIT
- Redeemable common stock, deferred shares, partially paid shares
- Multiple voting, basic voting, or no voting common stock
- Par value or no par value stock
- Shares that do or do not trade on exchanges
- Participative preferred stock in certain countries
- Shares in process of issuing
- Restricted common, reorganized common

- Subordinated unit holders
- Trust shares/units/corpus

Common Stock [QCMS] excludes:

- The number of common shares outstanding (classified as Shares Outs - Common Stock Primary Issue [QCSO1], Shares Outstanding - Common Issue 2 [QCSO2], Shares Outstanding - Common Issue 3 [QCSO3] or Shares Outstanding - Common Issue 4 [QCSO4])
- Shares authorized but not yet issued
- General partners' capital (classified as General Partner [QGPD])
- Limited partners' capital (classified as Limited Partner [QLPD])

Definition revised August 2015

Limited Partner

QLPD

COA Code	QLPD
Eikon for Office Field	TR.LimitedPartner
Eikon for Office Label	Limited Partner
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Limited Partner [QLPD] represents the value of capital provided by limited partners. This is the equivalent of Common Stock [QCMS] in stockholding companies.

Although a company with limited partners may have general partners as well, the economic interests of limited partners are identical to those of stockholders.

Definition revised August 2015

Common Stock, Total

SCMS

COA Code	SCMS
Eikon for Office Field	TR.CommonStockTotal
Eikon for Office Label	Common Stock, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Common Stock, Total [SCMS] represents the combined value of Common Stock [QCMS] and Limited Partner [QLPD], where a company is either a limited partnership or stockholding.

Common Stock, Total [SCMS] excludes:

- The total number of common shares (classified as Total Common Shares Outstanding [QTCO])

Definition revised August 2015

Additional Paid-In Capital

QPIC

COA Code	QPIC
Eikon for Office Field	TR.AdditionalPaidInCapital
Eikon for Office Label	Additional Paid-In Capital
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Additional Paid-In Capital [QPIC] represents capital contributed by shareholders in excess of par value of common stock in return for shares issued to them. When a company issues its common stock with no par value, all capital contributed by shareholders may be assigned by the company to Common Stock [QCMS], instead of Additional Paid-In Capital [QPIC].

Additional paid-in capital on preferred stock is also included in Additional Paid-In Capital [QPIC] because additional value on preferred stock is considered to be the residual value of the company, which belongs to common shareholders.

Additional Paid-In Capital [QPIC] includes:

- Additional paid-in capital on preferred stock
- Proceeds on stock options/warrants
- Notes Receivable- if reported in Shareholders' Equity

Definition revised May 2005

Retained Earnings (Accumulated Deficit)

QRED

COA Code	QRED
Eikon for Office Field	TR.RetainedEarnings
Eikon for Office Label	Retained Earnings (Accumulated Deficit)
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility

Data Type Equity

Retained Earnings (Accumulated Deficit) [QRED] represents residual earnings from operations, not distributed to shareholders. It may represent accumulated deficit when a company incurs losses over time.

Refinitiv delineates certain retained earnings, especially those included in the computation of comprehensive income, which are:

- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustments [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]

Retained Earnings (Accumulated Deficit) [QRED] includes:

- Appropriated retained earnings
- Accumulated deficit
- Development stage deficit/loss
- Distributions/dividends in excess
- Earnings/losses for the year
- Reserves as reported in shareholders' equity
- Available For Sale Financial Assets Reserve

Definition revised July 2011

Treasury Stock – Common

QTSC

COA Code	QTSC
Eikon for Office Field	TR.TreasuryStockCommon
Eikon for Office Label	Treasury Stock - Common
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Stock – Common [QTSC] represents the value of common stock owned by the issuing company or its consolidated subsidiaries. Treasury stock is recorded at purchase cost, which is inclusive of par value, additional paid-in capital and retained earnings.

As Treasury Stock – Common [QTSC] is a contra account against common stock; it is compiled as a negative figure.

Treasury Stock – Common [QTSC] includes:

- Own stock in treasury
- Reacquired common stock/beneficiary interest unit/limited partnership units

- Own Shares held by subsidiaries, trustee, escrow
- The value of participative preferred treasury shares

Treasury Stock – Common [QTSC] excludes:

- The number of common treasury shares (classified as Treasury Shares - Common Stock Primary Issue [QTSN1], Treasury Shares - Common Issue 2 [QTSN2], Treasury Shares - Common Issue 3 [QTSN3] or Treasury Shares - Common Issue 4 [QTSN4])
- Own preferred stock (classified as Treasury Stock – Preferred [QTSP])
- Common shares owned by ESOP (classified as ESOP Debt Guarantee [QEDG])

Definition revised August 2015

ESOP Debt Guarantee

QEDG

COA Code	QEDG
Eikon for Office Field	TR.EsopDebtGuarantee
Eikon for Office Label	ESOP Debt Guarantee
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

ESOP Debt Guarantee [QEDG] represents all transactions related to a company's Employee Stock Ownership Plan (ESOP), such as shares/debt/loans owned by ESOP.

Common stock owned by Employee Stock Ownership Plan (ESOP) is generally treated as the equivalent of treasury stock, and included by Refinitiv in ESOP Debt Guarantee [QEDG], as reported by the company.

ESOP Debt Guarantee [QEDG] includes:

- Common stock owned by ESOP
- Deferred ESOP compensation
- ESOP debt guarantee
- ESOP loans

Definition revised June 2003

Unrealized Gain (Loss)

QUGL

COA Code	QUGL
Eikon for Office Field	TR.UnrealizedGain
Eikon for Office Label	Unrealized Gain (Loss)
Units	Millions
Polarity	Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Unrealized Gain (Loss) [QUGL] represents all unrealized/ revaluation gains (losses) reported in the Equity section by a company. The unrealized gains (losses) may arise from valuations of investment securities and fixed assets owned by the company.

Securities other than long-term investments for controlling purposes are divided into two categories, securities available for sale and securities held to maturity.

Securities available for sale are valued at market value and unrealized gains (losses) are included as a part of comprehensive income according to SFAS 130. Such gains (losses) may be reported as comprehensive income but are considered not available for distribution to shareholders and are directly included in shareholders' equity. Securities held to maturity are securities that are maintained for their defined term, rather than sold prior to the date of vesting.

Unrealized Gain (Loss) [QUGL] includes:

- Unrealized gains (losses) on investment securities owned
- Revaluation gains (losses) on fixed assets as allowed in some countries (they are not allowed according to US and Japan GAAP)
- Accumulated unrealized gains/losses on securities available for sale, which is a part of comprehensive income

Definition revised October 2009

Cumulative Translation Adjustment

QCTA

COA Code	QCTA
Eikon for Office Field	TR.TranslationAdjustment
Eikon for Office Label	Translation Adjustment
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Cumulative Translation Adjustment [QCTA] represents translation gains (losses) on financial statements of foreign subsidiaries. Such adjustments may be required when the currency of a subsidiary is different from the reporting currency of the reporting company. Such gains (losses) are included as a part of comprehensive income according to SFAS 130, and are directly transferred to the shareholders' equity.

Definition revised November 2003

Other Equity

QOTE

COA Code	QOTE
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Eikon for Office Field	TR.OtherEquity
Eikon for Office Label	Other Equity
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Other Equity [QOTE] represents any residual value of shareholders' equity that belongs to shareholders but is not included in:

- Redeemable Preferred Stock, Total [SRPR]
- Preferred Stock – Non-Redeemable, Total [SPRS]
- Common Stock, Total [SCMS]
- Additional Paid-In Capital [QPIC]
- Retained Earnings (Accumulated Deficit) [QRED]
- Treasury Stock – Common [QTSC]
- ESOP Debt Guarantee [QEDG]
- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]

Definition revised June 2003

Minimum Pension Liability Adjustment

QAML

COA Code	QAML
Eikon for Office Field	TR.MinimumPensionLiabilityAdjustmentFasbBSStmt
Eikon for Office Label	Minimum Pension Liability Adjustment
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Minimum Pension Liability Adjustment [QAML] represents the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation according to SFAS 130.

Definition revised June 2003

Other Comprehensive Income**QCOM**

COA Code	QCOM
Eikon for Office Field	TR.OtherComprehensiveIncome
Eikon for Office Label	Other Comprehensive Income
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Other Comprehensive Income [QCOM] represents any component of accumulated comprehensive income other than:

- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]

It may include any change in equity during a period, except those resulting from investments by owners and distribution to owners.

Other Comprehensive Income [QCOM] includes:

- Unrealized gain/loss on hedging instruments
- Deferred/unearned compensation
- Hedging reserve

Other Comprehensive Income [QCOM] excludes:

- Net income/losses (classified as Retained Earnings/Accumulated Deficit [QRED])
- Foreign currency translation adjustments (classified as Cumulative Translation Adjustments [QCTA])

Definition revised July 2011

Other Equity, Total**SOTE**

COA Code	SOTE
Eikon for Office Field	TR.OtherEquityTotal
Eikon for Office Label	Other Equity, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Other Equity, Total [SOTE] represents the sum of:

- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]
- Other Equity [QOTE]

Definition revised June 2003

Total Equity

QTLE

COA Code QTLE

Eikon for Office Field TR.TotalEquity

Eikon for Office Label Total Equity

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Total Equity [QTLE] represents the sum of:

- Redeemable Preferred Stock, Total [SRPR]
- Preferred Stock – Non-Redeemable, Total [SPRS]
- Common Stock, Total [SCMS]
- Additional Paid-In Capital [QPIC]
- Retained Earnings (Accumulated Deficit) [QRED]
- Treasury Stock – Common [QTSC]
- ESOP Debt Guarantee [QEDG]
- Unrealized Gain (Loss) [QUGL]
- Other Equity, Total [SOTE]

Total Equity [QTLE] consists of the equity value of preferred shareholders, general and limited partners, and common shareholders, but does not include minority shareholders' interest.

Definition revised June 2003

Total Liabilities & Shareholders' Equity

QTEL

COA Code QTEL

Eikon for Office Field	TR.TtlLiabShareholderEqty
Eikon for Office Label	Total Liabilities And Shareholders' Equity
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Total Liabilities & Shareholders' Equity [QTEL] represents the sum of Total Liabilities [LTLL] and Total Equity [QTLE].

Definition revised June 2003

Shares at Period End

Shares Outstanding - Common Stock Primary Issue QCSO1

COA Code	QCSO1
Eikon for Office Field	TR.ShrsOutCommonStock
Eikon for Office Label	Shares Out - Common Stock Primary Issue
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Common Stock Primary Issue [QCSO1] represents the number of common shares outstanding in a company. When a company has two or more different types of common shares outstanding, Shares Outstanding – Common Stock Primary Issue [QCSO1] represents the primary issue, which is most actively traded in the market. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 2 QCSO2

COA Code	QCSO2
Eikon for Office Field	TR.SharesOutstandingCommonIssue2
Eikon for Office Label	Shares Outstanding - Common Issue 2
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Common Issue 2 [QCSO2] represents the total number of shares outstanding of a second class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 3 QCSO3

COA Code	QCSO3
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Eikon for Office Field	TR.SharesOutstandingCommonIssue3
Eikon for Office Label	Shares Outstanding - Common Issue 3
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Common Issue 3 [QCSO3] represents the total number of shares outstanding of a third class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 4

QCSO4

COA Code	QCSO4
Eikon for Office Field	TR.SharesOutstandingCommonIssue4
Eikon for Office Label	Shares Outstanding - Common Issue 4
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Common Issue 4 [QCSO4] represents the total number of shares outstanding of a fourth class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Total Common Shares Outstanding

QTCO

COA Code	QTCO
Eikon for Office Field	TR.TtlCmnSharesOut
Eikon for Office Label	Total Common Shares Outstanding
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility

Data Type Equity

Total Common Shares Outstanding [QTCO] represents the number of primary common shares equivalent outstanding. When a company has more than one type of common shares outstanding, the number of shares outstanding for each category is collected and displayed using Shares Outstanding – Common Stock Primary Issue [QCSO1], Shares Outstanding – Common Issue 2 [QCSO2], Shares Outstanding – Common Issue 3 [QCSO3], and Shares Outstanding – Issue 4 [QCSO4]. Then, each of issues 2, 3, and 4 is converted to the equivalent of the Primary Issue and are aggregated to derive Total Common Shares Outstanding [QTCO].

The conversion ratio to primary issue equivalents is normally set to the dividend right parity, where the dividend right parity is the relative claim to the company's earnings through cash dividends to shareholders.

Definition revised June 2003

Treasury Shares – Common Primary Issue

QTSN1

COA Code	QTSN1
Eikon for Office Field	TR.TreasurySharesCommonPrimaryIssue
Eikon for Office Label	Treasury Shares - Common Stock Primary Issue
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Common Primary Issue [QTSN1] represents the number of common shares owned by the company itself and its consolidated subsidiaries. When a company has more than one type of common shares, Treasury Shares – Common Primary Issue [QTSN1] represents the number of primary issue shares owned by the company itself or its consolidated subsidiaries. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 2

QTSN2

COA Code	QTSN2
Eikon for Office Field	TR.TreasurySharesCommonIssue2
Eikon for Office Label	Treasury Shares - Common Issue 2
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Common Issue 2 [QTSN2] represents the number of common shares a company or its consolidated subsidiaries owns of the second class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 3

QTSN3

COA Code	QTSN3
Eikon for Office Field	TR.TreasurySharesCommonIssue3
Eikon for Office Label	Treasury Shares - Common Issue 3
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Common Issue 3 [QTSN3] represents the number of common shares a company or its consolidated subsidiaries owns of the third class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 4

QTSN4

COA Code	QTSN4
Eikon for Office Field	TR.TreasurySharesCommonIssue4
Eikon for Office Label	Treasury Shares - Common Issue 4
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Common Issue 4 [QTSN4] represents the number of common shares a company or its consolidated subsidiaries owns of the fourth class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Shares Outstanding – Preferred Stock Primary Issue QPSO1

COA Code	QPSO1
Eikon for Office Field	TR.SharesOutstandingPreferredIssue1
Eikon for Office Label	Shares Outstanding - Preferred Issue 1
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Stock Primary Issue [QPSO1] represents the number of preferred shares outstanding. When a company has more than one type of preferred stock outstanding, the preferred stock that is most actively traded and into which other preferred shares may be converted, is chosen as the primary issue and classified as Shares Outstanding – Preferred Stock Primary Issue [QPSO1]. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 2 QPSO2

COA Code	QPSO2
Eikon for Office Field	TR.SharesOutstandingPreferredIssue2
Eikon for Office Label	Shares Outstanding - Preferred Issue 2
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 2 [QPSO2] represents the number of preferred shares outstanding of the second class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 3 QPSO3

COA Code	QPSO3
Eikon for Office Field	TR.SharesOutstandingPreferredIssue3
Eikon for Office Label	Shares Outstanding - Preferred Issue 3
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 3 [QPSO3] represents the number of preferred shares outstanding of the third class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 4

QPSO4

COA Code	QPSO4
Eikon for Office Field	TR.SharesOutstandingPreferredIssue4
Eikon for Office Label	Shares Outstanding - Preferred Issue 4
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 4 [QPSO4] represents the number of preferred shares outstanding of the fourth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 5

QPSO5

COA Code	QPSO5
Eikon for Office Field	TR.SharesOutstandingPreferredIssue5
Eikon for Office Label	Shares Outstanding - Preferred Issue 5
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 5 [QPSO5] represents the number of preferred shares outstanding of the fifth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 6**QPSO6**

COA Code	QPSO6
Eikon for Office Field	TR.SharesOutstandingPreferredIssue6
Eikon for Office Label	Shares Outstanding - Preferred Issue 6
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 6 [QPSO6] represents the number of preferred shares outstanding of the sixth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Total Preferred Shares Outstanding**QTPO**

COA Code	QTPO
Eikon for Office Field	TR.TtlPreferredSharesOut
Eikon for Office Label	Total Preferred Shares Outstanding
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Total Preferred Shares Outstanding [QTPO] represents an aggregated number of preferred shares outstanding. Total Preferred Shares Outstanding [QTPO] is calculated differently from Total Common Shares Outstanding [QTCO], which aggregates an equivalent number of primary issue shares using conversion ratios from each common share outstanding. Total Preferred Shares Outstanding [QTPO] does a simple aggregation of the number of each preferred share outstanding, without any conversion.

Definition revised June 2003

Treasury Shares– Preferred Primary Issue**QTPN1**

COA Code	QTPN1
Eikon for Office Field	TR.TreasurySharesPreferredIssue1
Eikon for Office Label	Treasury Shares - Preferred Issue 1

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares - Preferred Stock Primary Issue [QTPN1] represents the number of primary preferred shares owned by the company itself and/or its consolidated subsidiaries. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 2

QTPN2

COA Code	QTPN2
Eikon for Office Field	TR.TreasurySharesPreferredIssue2
Eikon for Office Label	Treasury Shares - Preferred Issue 2
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 2 [QTPN2] represents the number of preferred shares a company or its consolidated subsidiaries owns of the second class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 3

QTPN3

COA Code	QTPN3
Eikon for Office Field	TR.TreasurySharesPreferredIssue3
Eikon for Office Label	Treasury Shares - Preferred Issue 3
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 3 [QTPN3] represents the number of preferred shares a company or its consolidated subsidiaries owns of the third class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 4

QTPN4

COA Code	QTPN4
Eikon for Office Field	TR.TreasurySharesPreferredIssue4
Eikon for Office Label	Treasury Shares - Preferred Issue 4
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 4 [QTPN4] represents the number of preferred shares a company or its consolidated subsidiaries owns of the fourth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 5

QTPN5

COA Code	QTPN5
Eikon for Office Field	TR.TreasurySharesPreferredIssue5
Eikon for Office Label	Treasury Shares - Preferred Issue 5
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 5 [QTPN5] represents the number of preferred shares a company or its consolidated subsidiaries owns of the fifth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 6

QTPN6

COA Code	QTPN6
Eikon for Office Field	TR.TreasurySharesPreferredIssue6

Eikon for Office Label Treasury Shares - Preferred Issue 6

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 6 [QTPN6] represents the number of preferred shares a company or its consolidated subsidiaries owns of the sixth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Balance Sheet – Supplemental Items

Minority Interest - Redeemable

VMIR

COA Code	VMIR
Eikon for Office Field	TR.MinorityInterestRedeemable
Eikon for Office Label	Minority Interest - Redeemable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Minority Interest – Redeemable [VMIR] represents Non-Controlling Interests that have redemption features and are reported as Non Equity Non-Controlling Interests.

Definition revised December 2011

Minority Interest – Non Redeemable

VMNR

COA Code	VMNR
Eikon for Office Field	TR.MinorityInterestNonRedeemable
Eikon for Office Label	Minority Interest - Non Redeemable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Minority Interest – Non-Redeemable [VMNR] represents Non-Controlling Interests that do not have redemption features and are reported as Equity Non-Controlling Interests.

Definition revised December 2011

Total Equity & Minority Interest

QTLL

COA Code	QTLL
Eikon for Office Field	TR.TotalEquityAndMinorityInterest
Eikon for Office Label	Total Equity & Minority Interest
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Total Equity & Minority Interest [QTLL] represents the sum of Total Equity and Equity Non-Controlling Interests.

Definition revised December 2011

Full-Time Employees

METL

COA Code	METL
Eikon for Office Field	TR.Employees
Eikon for Office Label	Full-Time Employees
Units	Actual
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Full-Time Employees [METL] represents the number of full-time employees and full-time equivalents of part-time/temporary employees, as reported, as of the fiscal period end date.

Full- Time Employees [METL] excludes:

- Part-time employees if the company differentiates the types of employees and reports them separately. (classified as Part- Time Employees [MPTL])
- Full-time employees hired for clients by companies in the personnel services business
- Seasonal and temporary part-time workers, unless reported by the company in their full-time employees equivalents

This information is generally obtained from the notes or from a company's multi-year financial summary.

Definition revised February 2009

Part-Time Employees

MPTL

COA Code	MPTL
Eikon for Office Field	TR.PartTimeEmployees
Eikon for Office Label	Part-Time Employees
Units	Actual
Polarity	Positive
Annual History	Since 2007

Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Part-Time Employees [MPTL] represents the number of part-time employees, as reported by the company as of the fiscal period end date.

The number of Part-Time Employees is included in Full-Time Employees [METL] if the company does not differentiate between full-time and part-time employees.

Part-Time Employees [MPTL] excludes:

- Seasonal and temporary part-time workers
- Part-time employees hired for clients by companies in the personnel services business

This information is generally obtained from the notes or from a company's multi-year financial summary.

Definition revised February 2009

Number of Common Shareholders

MNOS

COA Code	MNOS
Eikon for Office Field	TR.NumCommonShareholders
Eikon for Office Label	Number of Common Shareholders
Units	Actual
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Number of Common Shareholders [MNOS] represents the number of common shareholders, as reported, as of the fiscal period end date. Refinitiv collects the number of beneficial holders from the company's annual report, but if that number is not given, Refinitiv reports the number of record holders.

Definition revised June 2003

Other Property/Plant/Equipment - Net

VPPN

COA Code	VPPN
Eikon for Office Field	TR.OtherPPENetSuppl
Eikon for Office Label	Other Property, Plant, Equipment - Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility

Data Type Other

Other Property/Plant/Equipment - Net [VPPN] represents Miscellaneous Net Property, plant & equipment that is included in the calculation of Total Net Property, plant and equipment.

Definition revised November 2012

Intangibles - Net

VINT

COA Code	VINT
Eikon for Office Field	TR.IntangiblesNetSuppl
Eikon for Office Label	Intangibles – Net, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Intangibles - Net [VINT] represents Miscellaneous Net Intangibles that is included in the calculation of Total Net Intangibles.

Definition revised November 2012

Goodwill - Net

VGWI

COA Code	VGWI
Eikon for Office Field	TR.GoodwillNetSuppl
Eikon for Office Label	Goodwill – Net, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Goodwill - Net [VGWI] represents Net Goodwill that is included in the calculation of Total Net Goodwill.

Definition revised November 2012

Accumulated Goodwill Amortization

VAGA

COA Code	VAGA
Eikon for Office Field	TR.AccumulatedGoodwillAmortSuppl
Eikon for Office Label	Accumulated Goodwill Amortization Suppl.

Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental Item

Accumulated Goodwill Amortization [VAGA] represents accumulated amortization of goodwill acquired through mergers according to the Purchase Method. Unlike Accumulated Goodwill Amortization [AAGA] which generally appears as a negative value on the balance sheet, Accumulated Goodwill Amortization [VAGA] is generally a positive value (exception being negative goodwill amortization which is reflected as a negative value).

When accumulated goodwill amortization is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Definition revised

Accumulated Intangible Amortization

VAIA

COA Code	VAIA
Eikon for Office Field	TR.AccIntAmortSuppl
Eikon for Office Label	Accumulated Intangible Amortization Suppl.
Units	Millions
Polarity	Negative
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental Item

Accumulated Intangible Amortization [VAIA] represents accumulated amortization against intangible fixed assets. Intangible fixed assets are expensed over the useful life of each asset, and amortization of each intangible is included in Accumulated Intangible Amortization [VAIA]. Unlike Accumulated Intangible Amortization [AAMT] which appears on the balance sheet as a negative value, Accumulated Intangible Amortization [VAIA] is reflected as a positive value.

When accumulated intangible amortization is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Accumulated Intangible Amortization [VAIA] includes:

- Impairment of Intangible Assets, when reported together with Accumulated Intangible Amortization as a contra to Intangibles, Gross [AING].

Definition revised

Wgt Avg Rem Lease Term (Yrs) - Oper Lease

VWOY

COA Code	VWOY
Eikon for Office Field	TR.WgtAvgRemLeaseTermYrsOperLease

Eikon for Office Label Wgt Avg Rem Lease Term (Yrs)-Oper Lease

Units Real Number

Polarity Positive

Annual History Since 2019

Quarterly History Since 2019

COA Type Industrial, Utility, Bank, Insurance

Data Type Supplemental Item

Weighted Average Remaining Lease Term (Years) - Operating Lease - US GAAP [VWOY] represents the average remaining lifespan of the Lease liability. The lessee discloses the Weighted average Remaining lease term calculated based on the remaining lease term and the lease liability balance for each lease as of the reporting date. The data item is disclosed under the lease footnote for Operating leases reported under US GAAP. Applicable to all industries.

Definition added January 2021

Wgt Avg Rem Lease Term (Yrs) - Fin Lease

VWFY

COA Code VWFY

Eikon for Office Field TR.WgtAvgRemLeaseTermYrsFinLease

Eikon for Office Label Wgt Avg Rem Lease Term (Yrs)-Fin Lease

Units Real Number

Polarity Positive

Annual History Since 2019

Quarterly History Since 2019

COA Type Industrial, Utility, Bank, Insurance

Data Type Supplemental Item

Weighted Average Remaining Lease Term (Years) - Finance Lease [VWFY] represents the average remaining lifespan of the Lease liability. The lessee discloses the Weighted average Remaining lease term calculated based on the remaining lease term and the lease liability balance for each lease as of the reporting date. The data item is disclosed under the lease footnote for Finance leases reported under IFRS GAAP & when company reports segregation under US GAAP. Applicable to all industries.

Definition added January 2021

Wgt Avg Disc Rate - Operating Lease

WODR

COA Code WODR

Eikon for Office Field TR.WgtAvgDiscRateOperatingLease

Eikon for Office Label Wgt Avg Disc Rate - Operating Lease

Units Percentage (%)

Polarity Positive

Annual History

Quarterly History

COA Type Industrial, Utility, Bank, Insurance

Data Type Supplemental Item

Weighted Average Discount Rate - Operating Lease - US GAAP [WODR] requires the lessee to calculate based on the discount rate used to calculate the lease liability balance and the remaining balance of the lease payments for each lease as of the balance sheet date. The data item is disclosed under the lease footnote for Operating leases reported under US GAAP. Applicable to all industries.

Definition added June 2020

Wgt Avg Disc Rate - Finance Lease

WFDR

COA Code WFDR

Eikon for Office Field TR.WgtAvgDiscRateFinanceLease

Eikon for Office Label Wgt Avg Disc Rate - Finance Lease

Units Percentage (%)

Polarity Positive

Annual History

Quarterly History

COA Type Industrial, Utility, Bank, Insurance

Data Type Supplemental Item

Weighted Average Discount Rate - Finance Lease [WFDR] requires the lessee to calculate based on the discount rate used to calculate the lease liability balance and the remaining balance of the lease payments for each lease as of the balance sheet date. The data item is disclosed under the lease footnote for Finance leases reported under IFRS GAAP & when company reports segregation under US GAAP. Applicable to all industries.

Definition added June 2020

Right-of-Use Assets

VUCN

COA Code VUCN

Eikon for Office Field TR.RightOfUseAssetsCapLeaseNetSupp

Eikon for Office Label Right-of-Use Assets Held Under Capital/Finance Lease - Net, Supplemental

Units Millions

Polarity Positive

Annual History Since 2018

Quarterly History Since 2018

COA Type Insurance, Utility, Industrial, Banks

Data Type Supplemental Item

Right-of-Use Assets - Capital Lease, Net - Supplemental [VUCN] represents the net value of the right to control the use of fixed assets held under financial (capital) lease contracts, after the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset.

Right-of-Use Assets - Capital Lease, Net - Supplemental [VUCN] includes:

- The total net value of assets held under capital (financial) lease contracts, including both tangible and intangible underlying assets
- The total net value of property, plant and equipment held under hire-purchase agreements
- The total net value of assets held under leasing or right-of-use contracts, reported in the International Financial Reporting Standards – assumed to represent capital (financial) leases
- The total net value of assets held under leasing contracts that are not specified as operating or financial leases, in countries other than the United States – assumed to represent financial (capital) leases

Right-of-Use Assets - Capital Lease, Net - Supplemental [VUCN] excludes:

- The net value of property, plant and equipment held under financial (capital) leases, presented on the face of the balance sheet (classified as Property/Plant/Equipment, Total - Net [APPN])
- The net value of intangible assets held under financial (capital) leases, presented on the face of the balance sheet (classified as Intangibles, Net [AINT])
- The gross value of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Gross - Supplemental [VUCG])
- The accumulated depreciation, amortization or impairment of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Depreciation - Supplemental [VUCD])
- The net value of properties leased out under operating lease/rented out to outside customers including tenant improvements (classified as Property/Plant/Equipment, Total - Net [APPN])
- The total net value of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Net - Supplemental [VUON])
- The total net value of assets held under leasing contracts that are not specified as operating or financial leases, reported in the United States, in the U.S. GAAP or in standards other than the International Financial Reporting Standards – assumed to represent operating leases (classified as Right-of-Use Assets - Operating Lease, Net - Supplemental [VUON])
- The net value of investment properties (in the S.S. classified as Property/Plant/Equipment, Total - Net [APPN]), in other countries classified as Long-Term Investments - Other [ALTI])
- Assets classified as discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADOA])

Definition added January 2019

Right-of-Use Assets - Capital Lease, Gross - Supplemental

VUCG

COA Code	VUCG
Eikon for Office Field	TR.RightOfUseAssetsCapLeaseGrossSupp
Eikon for Office Label	Right-of-Use Assets Held Under Capital/Finance Lease - Gross, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2018
Quarterly History	Since 2018

COA Type Insurance, Utility, Industrial, Banks

Data Type Supplemental Item

Right-of-Use Assets - Capital Lease, Gross - Supplemental [VUCG] represents the gross value of the right to control the use of fixed assets held under financial (capital) lease contracts, before the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset.

Right-of-Use Assets - Capital Lease, Gross - Supplemental [VUCG] includes:

- The total gross value of assets held under capital (financial) lease contracts, including both tangible and intangible underlying assets
- The total gross value of property, plant and equipment held under hire-purchase agreements
- The total gross value of assets held under leasing or right-of-use contracts, reported in the International Financial Reporting Standards – assumed to represent capital (financial) leases

Right-of-Use Assets - Capital Lease, Gross - Supplemental [VUCG] excludes:

- The gross value of property, plant and equipment held under capital (financial) leases, presented on the face of the balance sheet (classified as Other Properties/Plant/Equipment - Gross [AOPC])
- The gross value of intangible assets held under capital (financial) leases, presented on the face of the balance sheet (classified as Intangibles - Gross [AING])
- The accumulated depreciation, amortization or impairment of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Depreciation - Supplemental [VUCD])
- The net value of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Net - Supplemental [VUCN])
- The gross value of properties leased out under operating lease/rented out to outside customers including tenant improvements (classified as Leases - Gross [APLC])
- The total gross value of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Gross - Supplemental [VUOG])
- The total gross value of assets held under leasing contracts that are not specified as operating or financial leases, reported in the United States, in the U.S. GAAP or in standards other than the International Financial Reporting Standards – assumed to represent operating leases (classified as Right-of-Use Assets - Operating Lease, Gross - Supplemental [VUOG])
- The total net value of assets held under leasing contracts that are not specified as operating or financial leases, reported in the United States, in the U.S. GAAP or in standards other than the International Financial Reporting Standards – assumed to represent operating leases (classified as Right-of-Use Assets - Operating Lease, Net - Supplemental [VUON])
- The gross value of investment properties (in the U.S. classified as Other Properties/Plant/Equipment - Gross [AOPC], in other countries classified as Long-Term Investments - Other [ALTI])
- Assets classified as discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADOA])

Definition added January 2019

Right-of-Use Assets - Capital Lease, Depreciation - Supplemental VUCD

COA Code VUCD

Eikon for Office Field	TR.RightOfUseAssetsCapLeaseAccDeprSupp
Eikon for Office Label	Right-of-Use Assets Held Under Capital/Finance Lease - Accumulated Depreciation, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Supplemental Item

Right-of-Use Assets - Capital Lease, Depreciation - Supplemental [VUCD] represents the accumulated depreciation, amortization or impairment of the right to control the use of fixed assets held under financial (capital) lease contracts. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset.

Right-of-Use Assets - Capital Lease, Depreciation - Supplemental [VUCD] includes:

- The total accumulated depreciation, amortization or impairment of assets held under capital (financial) lease contracts, including both tangible and intangible underlying assets
- The total accumulated depreciation of property, plant and equipment held under hire-purchase agreements
- The total accumulated depreciation, amortization or impairment of assets held under leasing or right-of-use contracts, reported in the International Financial Reporting Standards – assumed to represent capital (financial) leases

Right-of-Use Assets - Capital Lease, Depreciation - Supplemental [VUCD] excludes:

- The accumulated depreciation or impairment of property, plant and equipment held under capital (financial) leases, presented on the face of the balance sheet (classified as Accumulated Depreciation, Total [ADEP])
- The accumulated amortization or impairment of intangible assets held under capital (financial) leases, presented on the face of the balance sheet (classified as Accumulated Intangible Amortization [AAMT])
- The gross value of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Gross - Supplemental [VUCG])
- The net value of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Net - Supplemental [VUCN])
- The accumulated depreciation or impairment of properties leased out under operating lease/rented out to outside customers including tenant improvements (classified as Accumulated Depreciation, Total [ADEP])
- The total accumulated depreciation, amortization or impairment of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Depreciation - Supplemental [VUOD])
- The total accumulated depreciation, amortization or impairment of assets held under leasing contracts that are not specified as operating or financial leases, reported in the United States, in the U.S. GAAP or in standards other than the International Financial Reporting Standards – assumed to represent operating leases (classified as Right-of-Use Assets - Operating Lease, Depreciation - Supplemental [VUOD])

- The accumulated depreciation or impairment of investment properties (in the U.S. classified as Accumulated Depreciation, Total [ADEP], in other countries classified as Long-Term Investments - Other [ALTI])
- Assets classified as discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADOA])

Definition added January 2019

Right-of-Use Assets - Operating Lease, Net - Supplemental

VUON

COA Code	VUON
Eikon for Office Field	TR.RightOfUseAssetsOperLeaseNetSupp
Eikon for Office Label	Right-of-Use Assets Held Under Operating Lease - Net, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Supplemental Item

Right-of-Use Assets - Operating Lease, Net - Supplemental [VUON] represent the net value of the right to control the use of fixed assets held under operating lease contracts, after the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset.

Right-of-Use Assets - Operating Lease, Net - Supplemental [VUON] includes:

- The net value of assets arising from operating lease contracts, including both tangible and intangible underlying assets
- The total net value of assets held under leasing contracts that are not specified as operating or financial leases – assumed to represent operating leases in the United States

Right-of-Use Assets - Operating Lease, Net - Supplemental [VUON] excludes:

- The net value of property, plant and equipment held under operating leases, presented on the face of the balance sheet (classified as Property/Plant/Equipment, Total - Net [APPN])
- The net value of intangible assets held under operating leases, presented on the face of the balance sheet (classified as Intangibles, Net [AINT])
- The total gross value of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Gross - Supplemental [VUOG])
- The total accumulated depreciation, amortization or impairment of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Depreciation - Supplemental [VUOD])
- The net value of properties leased out under operating lease/rented out to outside customers including tenant improvements (classified as Property/Plant/Equipment, Total - Net [APPN])
- The net value of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Net - Supplemental [VUCN])

- The total net value of assets held under leasing contracts that are not specified as operating or financial leases – assumed to represent financial (capital) leases in countries other than the United States (classified as Right-of-Use Assets - Capital Lease, Net - Supplemental [VUCN])
- The net value of investment properties (in the S.S. classified as Property/Plant/Equipment, Total - Net [APPN]), in other countries classified as Long-Term Investments - Other [ALTI], and as Other Short Term Investments in the Bank template)
- Assets classified as discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADOA])

Definition added January 2019

Right-of-Use Assets - Operating Lease, Gross - Supplemental VUOG

COA Code	VUOG
Eikon for Office Field	TR.RightOfUseAssetsOperLeaseGrossSupp
Eikon for Office Label	Right-of-Use Assets Held Under Operating Lease - Gross, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Supplemental Item

Right-of-Use Assets - Operating Lease, Gross - Supplemental [VUOG] represents the total gross value of the right to control the use of fixed assets held under operating lease contracts, before the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset.

Right-of-Use Assets - Operating Lease, Gross - Supplemental [VUOG] includes:

- The total gross value of assets held under operating lease contracts, including both tangible and intangible underlying assets
- The total gross value of property, plant and equipment held under operating leases
- The total gross value of assets held under leasing contracts that are not specified as operating or financial leases – assumed to represent operating leases in the United States

Right-of-Use Assets - Operating Lease, Gross - Supplemental [VUOG] excludes:

- The gross value of property, plant and equipment held under operating leases, presented on the face of the balance sheet (classified as Other Properties/Plant/Equipment - Gross [AOPC])
- The gross value of intangible assets held under operating leases, presented on the face of the balance sheet (classified as Intangibles - Gross [AING])
- The total accumulated depreciation, amortization or impairment of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Depreciation - Supplemental [VUOD])
- The total net value of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Net - Supplemental [VUON])

- The gross value of properties leased out under operating lease/rented out to outside customers including tenant improvements (classified as Leases - Gross [APLC])
- The gross value of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Gross - Supplemental [VUCG])
- The total gross value of assets held under leasing contracts that are not specified as operating or financial leases – assumed to represent financial (capital) leases in countries other than the United States (classified as Right-of-Use Assets - Capital Lease, Gross - Supplemental [VUCG])
- The gross value of investment properties (in the U.S. classified as Other Properties/Plant/Equipment - Gross [AOPC], in other countries classified as Long-Term Investments - Other [ALTI] or as Other Short Term Investments in the Bank template)
- Assets classified as discontinued operations (classified as Discontinued Operations - Long-Term Assets [ADOA])

Definition added January 2019

Right-of-Use Assets - Operating Lease, Depreciation - Supplemental VUOD

COA Code	VUOD
Eikon for Office Field	TR.RightOfUseAssetsOperLeaseAccDeprSupp
Eikon for Office Label	Right-of-Use Assets Held Under Operating Lease - Accumulated Depreciation, Supplemental
Units	Millions
Polarity	Negative
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Supplemental Item

Right-of-Use Assets - Operating Lease, Depreciation - Supplemental [VUOD] represents the accumulated depreciation, amortization or impairment of the right to control the use of fixed assets held under operating lease contracts. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset.

Right-of-Use Assets - Operating Lease, Depreciation - Supplemental [VUOD] includes:

- The accumulated depreciation, amortization or impairment of assets arising from operating lease contracts, involving both tangible and intangible underlying assets.
- The depreciation or amortization of assets held under leasing contracts that are not specified as operating or financial leases – assumed to represent operating leases in the United States

Right-of-Use Assets - Operating Lease, Depreciation - Supplemental [VUOD] excludes:

- The accumulated depreciation or impairment of property, plant and equipment held under operating leases, presented on the face of the balance sheet (classified as Accumulated Depreciation, Total [ADEP])
- The accumulated amortization or impairment of intangible assets held under operating leases, presented on the face of the balance sheet (classified as Accumulated Intangible Amortization [AAMT])

- The total gross value of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Gross - Supplemental [VUOG])
- The total net value of property, plant and equipment or intangible assets held under operating leases (classified as Right-of-Use Assets - Operating Lease, Net - Supplemental [VUON])
- The accumulated depreciation or impairment of properties leased out under operating lease/rented out to outside customers including tenant improvements (classified as Accumulated Depreciation, Total [ADEC])
- The accumulated depreciation, amortization or impairment of property, plant and equipment or intangible assets held under financial (capital) lease contracts (classified as Right-of-Use Assets - Capital Lease, Depreciation - Supplemental [VUCD])
- The depreciation or amortization of assets held under leasing contracts that are not specified as operating or financial leases – assumed to represent financial (capital) leases in countries other than the United States (classified as Right-of-Use Assets - Capital Lease, Depreciation - Supplemental [VUCD])
- The accumulated depreciation or impairment of investment properties (in the U.S. classified as Accumulated Depreciation, Total [ADEC], in other countries classified as Long-Term Investments - Other [ALTI] or as Other Short Term Investments in the Bank template)
- Assets classified as discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADOA])

Definition added January 2019

Non-Current Marketable Securities, Supplemental

VNMS

COA Code	VNMS
Eikon for Office Field	TR.LTMarketableSecuritiesSuppl
Eikon for Office Label	Non-Current Marketable Securities, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2015
Quarterly History	Since 2015
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Non-Current Marketable Securities, Supplemental [VNMS] represents liquid long-term investment securities that can be converted into cash at a reasonable price.

For companies that don't differentiate between short-term and long-term assets, this item represents securities that are typically of a long-term nature.

Non-Current Marketable Securities, Supplemental [VNMS] includes the following items with long-term maturities, or classified as long-term assets:

- Investments in equity securities, excluding investments in affiliates, associates and private equity
- Investments in listed preferred shares
- Bonds, treasuries and other debt securities

- Mortgage-backed securities
- Securities available for sale
- Trading securities
- Commodity securities
- Speculative and trading derivatives
- Other long-term investment securities

Non-Current Marketable Securities, Supplemental [VNMS] excludes:

- Investments in affiliated companies and associates (classified as LT Investment – Affiliated Companies [AEQI])
- Private equity investments
- Securities held to maturity
- Long-term investments not specified as investment securities (classified as LT Investments – Other)
- Investment assets of a short-term nature when a company's assets are not delineated between current and non-current (classified as Short Term Investments [ASTI])
- Hedging derivatives (classified as Current Derivative Liabilities - Hedging, Supplemental [VCDV] or Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL])
- Restricted Investments – if presented in the long-term asset section (classified as Restricted Cash - Long Term [ARCL])
- Notes receivable (classified as Notes Receivable - Short Term [ASTR], or as Notes Receivable - Long Term [ALTR])
- Finance/interest receivables
- Investments in own shares
- Assets arising from reverse repurchase agreements

Definition added October 2016

Insurance Contract Assets - IFRS 17

VICA

COA Code VICA

Eikon for Office Field

Eikon for Office Label

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Insurance

Data Type Asset

Insurance Contract Assets - IFRS 17 [VICA] represents the assets from insurance contract such as policyholder loans, insurance premium receivables and insurance intangible assets. As per IFRS 17-

Insurance Contracts accounting policy, requires companies to disclose asset components separately from the liabilities items, they should not be offset. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Insurance Contract Assets - IFRS 17 [VICA] is included as part of Long-Term Investments – Other [ALTI].

Definition added February 2023

Reinsurance Contract Assets - IFRS 17

VRIA

COA Code VRIA

Eikon for Office Field

Eikon for Office Label

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Insurance

Data Type Asset

Reinsurance Contract Assets - IFRS 17 [VRIA] represents the amount of reinsurance contracts held that are assets. As per IFRS 17- Insurance Contracts accounting policy, requires companies to disclose asset components related to reinsurance contracts separately from the liabilities items, they should not be offset. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Reinsurance Contract Assets - IFRS 17 [VRIA] is included as part of Reinsurance – Asset [ARII].

Definition added February 2023

Reinsurance Contract Liab - IFRS 17

VRIC

COA Code VRIC

Eikon for Office Field

Eikon for Office Label

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Insurance

Data Type Liability

Reinsurance Contract Liab - IFRS 17 [VRIC] represents the amount of reinsurance contracts held that are liabilities. As per IFRS 17- Insurance Contracts accounting policy, requires companies to disclose asset components related to reinsurance contracts separately from the liabilities items, they should not be offset. Applicable to Insurance.

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Reinsurance Contract Liab - IFRS 17 [VRIC] is included as part of Reinsurance – Liability [LRII]

Definition added February 2023

Contract Assets - Short-Term

VCAS

COA Code	VCAS
Eikon for Office Field	TR.ContractAssetsST
Eikon for Office Label	Contract Assets - Short-Term, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2017
Quarterly History	Since 2017
COA Type	Industrial, Utility
Data Type	Asset

Contract Assets - Short-Term [VCAS] represents the current portion of a company's right to the payment for completed goods and services which have been transferred to customers but have not yet been billed. Contract assets originate from the adoption of the IFRS 15 standard. A contract asset is recognized when an entity's right to consideration is conditional on something other than the passage of time, for example the future contract-related performance.

Contract Assets - Short-Term [VCAS] includes:

- Short-term contract assets that represent unbilled revenues in excess of advance consideration and progress billings
- The short-term portion of the right to consideration for contract work performed which has not yet been paid by a customer and has not been billed
- The value of a company's contract performance (costs incurred and accrued profit) that has been transferred to a customer before the billing and the payment for goods and services is made

Contract Assets - Short-Term [VCAS] excludes:

- Billed contract receivables (the long-term portion classified as Note Receivable - Long Term [ALTR], the short-term portion classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Current unbilled revenue receivables reported by utility companies (classified as Unbilled Utility Revenue [AUUR])
- Unbilled receivables unrelated to contract work, in industries other than utility, reported within receivables or as a standalone item (classified as Note Receivable - Long Term [ALTR], Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Costs in excess of billings reported within inventories (the current portion classified as Inventories – Work-in-Progress [AIWP], the long-term portion classified as Other Long Term Assets [AOAS] or as Other Assets [AOAT])
- Advance payments to suppliers and vendors (classified as Prepaid Expenses [APPY])
- Construction in progress for own property/plant when reported as a part of fixed assets (classified as Construction-in-Progress – Gross [ACPC])

- Contract liabilities (the short-term portion included in Deferred Revenue - Current [VADC], the long-term portion included in Deferred Revenue - Long Term [VADL])

Definition added April 2018

Contract Assets - Long-Term

VCAL

COA Code	VCAL
Eikon for Office Field	TR.ContractAssetsLT
Eikon for Office Label	Contract Assets - Long-Term, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2017
Quarterly History	Since 2017
COA Type	Industrial, Utility
Data Type	Asset

Contract Assets - Long-Term [VCAL] represents the non-current portion of a company's right to the payment for completed goods and services which have been transferred to customers but have not yet been billed. Contract assets originate from the adoption of the IFRS 15 standard. A contract asset is recognized when an entity's right to consideration is conditional on something other than the passage of time, for example the future contract-related performance.

Contract Assets - Long-Term [VCAL] includes:

- Long-term contract assets that represent unbilled revenues in excess of advance consideration and progress billings
- The long-term portion of the right to consideration for contract work performed which has not yet been paid by a customer and has not been billed
- The value of a company's contract performance (costs incurred and accrued profit) that has been transferred to a customer before the billing and the payment for goods and services is made

Contract Assets - Long-Term [VCAL] excludes:

- Billed contract receivables (the long-term portion classified as Note Receivable - Long Term [ALTR], the short-term portion classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Current unbilled revenue receivables reported by utility companies (classified as Unbilled Utility Revenue [AUUR])
- Unbilled receivables unrelated to contract work in industries other than utility, reported within receivables or as a standalone item (classified as Note Receivable - Long Term [ALTR], Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Costs in excess of billings reported within inventories (the current portion classified as Inventories – Work-in-Progress [AIWP], the long-term portion classified as Other Long Term Assets [AOAS] or as Other Assets [AOAT])
- Advance payments to suppliers and vendors (classified as Prepaid Expenses [APPY])
- Construction in progress for own property/plant when reported as a part of fixed assets (classified as Construction-in-Progress – Gross [ACPC])

- Contract liabilities (the short-term portion included in Deferred Revenue - Current [VADC], the long-term portion included in Deferred Revenue - Long Term [VADL])

Definition added April 2018

Contract Liabilities - Short term

VCLS

COA Code	VCLS
Eikon for Office Field	
Eikon for Office Label	
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Utility
Data Type	Supplemental

Contract Liabilities - Short term [VCLS] represents advance consideration received or due before the company transfers goods or services to the customer. Contract Liabilities originate from the adoption of IFRS 15/ASC 606. It includes customer advances and progress payments received by the company before transferring goods or services to the customers and considerations for which a company has unconditional right before a company transfers goods or services to the customer. This item is used for contract liabilities reported within current liabilities. Applicable to all the Industrial and Utility.

Definition added February 2022

Contract Liabilities - Long term

VCLL

COA Code	VCLL
Eikon for Office Field	
Eikon for Office Label	
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Utility
Data Type	Supplemental

Contract Liabilities - Long term [VCLL] represents advance consideration received or due before the company transfers goods or services to the customer. Contract Liabilities originate from the adoption of IFRS 15/ASC 606. It includes customer advances and progress payments received by the company before transferring goods or services to the customers and considerations for which a company has unconditional right before a company transfers goods or services to the customer. This item is used for contract liabilities reported outside current liabilities or when the company has adopted an unclassified balance sheet. Applicable to all the Industrial and Utility.

Definition added February 2022

Deferred Revenue - Current**VADC**

COA Code	VADC
Eikon for Office Field	TR.DeferredRevenueCurrent
Eikon for Office Label	Deferred Revenue - Current
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Revenue – Current [VADC] represents advances received from customers for goods or services expected to be delivered within the following fiscal year. Since this revenue is considered ‘unearned’, a liability for this prepayment is recorded on the balance sheet until delivery of goods or completion of services. In addition to deferred revenues, companies may refer to this item as customer advances, deferred income or unearned revenue/income.

When current deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements. Deferred Revenue – Current [VADC] excludes deferred revenue related to goods or services expected to be delivered in greater than one year, which is classified as Deferred Revenue – Long Term [VADL]. When a company reports its assets without segregation between current and long-term, all deferred revenue is classified as Deferred Revenue – Current [VADC].

When current deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Definition revised 2008

Deferred Revenue – Long Term**VADL**

COA Code	VADL
Eikon for Office Field	TR.DeferredRevenueLT
Eikon for Office Label	Deferred Revenue - Long Term
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Revenue – Long Term [VADL] represents advances received from customers for goods or services expected to be delivered in greater than one year. Since this revenue is considered ‘unearned’, a liability for this prepayment is recorded on the balance sheet until delivery of goods or completion of services. In addition to deferred revenues, companies may refer to this item as customer advances, deferred income or unearned revenue/income.

When long-term deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements. Deferred Revenue – Long Term [VADL] excludes deferred revenue related to goods or services expected to be delivered in less than one year, which is recorded in Deferred Revenue – Current [VADC]. When a company reports its assets without segregation between current and long-term, all deferred revenue is classified as Deferred Revenue – Current [VADC].

Definition revised 2008

Short Term Debt Financial Sector, Supplemental

VFSD

COA Code	VFSD
Eikon for Office Field	TR.STDebtFinancialSectorSuppl
Eikon for Office Label	Short Term Debt - Financial Sector, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Short Term Debt Financial Sector, Supplemental [VFSD] is collected for companies which, in addition to their main business, provide short term financing and financial services to their clients.

Definition revised July 2013

Curr Port– LT Debt/Capital Lease Financial Sector, Supplemental

VFCD

COA Code	VFCD
Eikon for Office Field	TR.CurrPortOfLTDCapLseFinSecSuppl
Eikon for Office Label	Current Portion of LT Debt/Capital Leases - Financial Sector, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD] is collected for companies which, in addition to their main business, provide long term financing and financial services due within one year to their clients.

Definition revised July 2013

Long Term Debt Financial Sector, Supplemental

VFLD

COA Code	VFLD
Eikon for Office Field	TR.LTDDebtFinancialSectorSuppl

Eikon for Office Label	Long Term Debt - Financial Sector, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Long Term Debt Financial Sector, Supplemental [VFLD] is collected for companies which, in addition to their main business, provide long term financing and financial services to their clients.

Definition revised July 2013

Capital Lease Obligations Financial Sector, Supplemental

VFCL

COA Code	VFCL
Eikon for Office Field	TR.CapitalLeaseObligFinSectorSuppl
Eikon for Office Label	Capital Lease Obligations - Financial Sector, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Capital Lease Obligations Financial Sector, Supplemental [VFCL] is collected for companies which, in addition to their main business, provide financing and financial services to their clients in the form of leasing or lending ancillary business.

Definition revised July 2013

Current Portion of Long-Term Capital Leases, Supplemental

VLCC

COA Code	VLCC
Eikon for Office Field	TR.CurrentPortionLTCapitalLeaseSupp
Eikon for Office Label	Current Portion of Long-Term Capital Lease Obligations, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Supplemental Item

Current Portion of Long-Term Capital Leases, Supplemental [VLCC] represents the current portion of long-term financial (capital) lease obligations that is due within the following year.

Current Portion of Long-Term Capital Leases, Supplemental [VLCC] includes:

- The current portion of long-term right-of-use obligations related to financial leases, hire-purchase or sale-leaseback agreements
- The current portion of long-term right-of-use obligations that are not specified as stemming from financial or operating leases – assumed to represent financial leases in countries other than the United States
- The current portion of long-term right-of-use obligations reported in the International Financial Reporting Standards – classified as financial (capital) leases

Current Portion of Long-Term Capital Leases, Supplemental [VLCC] excludes:

- Capitalized leases reported in non-current liabilities (classified as Capital Lease Obligations [LCLO])
- Liabilities from operating lease contracts (classified as Current Portion of Long-Term Operating Leases, Supplemental [VLOC] and as Long-Term Operating Lease Liabilities, Supplemental [VOL])
- The current portion of long-term right-of-use obligations that are not specified as stemming from financial or operating leases – assumed to represent operating leases in the United States (classified as Current Portion of Long-Term Operating Leases, Supplemental [VLOC])

Definition added January 2019

Current Portion of Long-Term Operating Leases, Supplemental		VLOC
COA Code	VLOC	
Eikon for Office Field	TR.CurrentPortionLTOperatingLeaseSupp	
Eikon for Office Label	Current Portion of Long-Term Operating Lease Obligations, Supplemental	
Units	Millions	
Polarity	Positive	
Annual History	Since 2018	
Quarterly History	Since 2018	
COA Type	Insurance, Utility, Industrial, Banks	
Data Type	Supplemental Item	

Current Portion of Long-Term Operating Leases, Supplemental [VLOC] represents the current portion of operating lease obligations that is due within the following year.

Current Portion of Long-Term Operating Leases, Supplemental [VLOC] includes:

- The current portion of long-term right-of-use obligations related to operating lease rental agreements
- Short-term accrued rental obligations from operating lease contracts
- The current portion of long-term right-of-use obligations that are not specified as stemming from financial or operating leases – assumed to represent operating leases in the United States

Current Portion of Long-Term Operating Leases, Supplemental [VLOC] excludes:

- The current portion of financial (capital) leases (classified as Current Portion of Long-Term Capital Leases, Supplemental [VLCC])

- Long-term liabilities from operating lease contracts (classified as Long-Term Operating Lease Liabilities, Supplemental [VLOL])
- The current portion of long-term right-of-use obligations that are not specified as stemming from financial or operating leases – assumed to represent financial leases in countries other than the United States (classified as Current Portion of Long-Term Capital Leases, Supplemental [VLCC])
- The current portion of long-term right-of-use obligations reported in the International Financial Reporting Standards – classified as financial (capital) leases (classified as Current Portion of Long-Term Capital Leases, Supplemental [VLCC])

Definition added January 2019

Long-Term Operating Lease Liabilities, Supplemental **VLOL**

COA Code	VLOL
Eikon for Office Field	TR.LTOperatingLeaseSupp
Eikon for Office Label	Long-Term Operating Lease Obligations, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Supplemental Item

Long-Term Operating Lease Liabilities, Supplemental [VLOL] represents long-term obligations from operating lease contracts that are after the following year.

Long-Term Operating Lease Liabilities, Supplemental [VLOL] includes:

- Long-term liabilities from operating lease contracts
- Liabilities from long-term rental agreements
- The non-current portion of long-term right-of-use obligations related to operating leases
- The non-current portion of long-term right-of-use obligations that are not specified as stemming from financial or operating leases – assumed to represent operating leases in the United States

Long-Term Operating Lease Liabilities, Supplemental [VLOL] excludes:

- The current portion of long-term right-of-use obligations related to operating leases (classified as Current Portion of Long-Term Operating Leases, Supplemental [VLOC])
- The non-current portion of financial (capital) leases (classified as Capital Lease Obligations [LCLO])
- The non-current portion of long-term right-of-use obligations that are not specified as stemming from financial or operating leases – assumed to represent financial leases in countries other than the United States (classified as Capital Lease Obligations [LCLO])
- The non-current portion of long-term right-of-use obligations reported in the International Financial Reporting Standards – (classified as financial/capital leases: Capital Lease Obligations [LCLO])

Definition added January 2019

Current Derivative Liabilities - Hedging, Supplemental**VCDV**

COA Code	VCDV
Eikon for Office Field	TR.CurrDerivativeLiabHedgingSuppl
Eikon for Office Label	Current Derivative Liabilities - Hedging, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Current Derivative Liabilities - Hedging, Supplemental [VCDV] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives whose purpose is to limit the risk related to the volatility of market prices of goods sold by the company, or to significant changes in foreign exchange rates.

This item is used for derivatives reported within current liabilities.

Current Derivative Liabilities - Hedging, Supplemental [VCDV] includes:

- Short-term derivatives held for hedging purposes
- Short-term interest-bearing hedging derivatives reported under short-term debt
- Short-term derivative liabilities not specified as hedging or trading /speculative
- Short-term interest-bearing hedging derivative liabilities not specified as hedging or trading/speculative, reported within short-term debt

Current Derivative Liabilities - Hedging, Supplemental [VCDV] excludes:

- Short-term speculative/trading derivatives [VDSC]
- Short-term interest-bearing speculative derivatives [VDSC]

Definition revised September 2013

Current Derivative Liabilities - Speculative/Trading, Supplemental **VDSC**

COA Code	VDSC
Eikon for Office Field	TR.CurrDerivativeLiabSpecTrdgSuppl
Eikon for Office Label	Current Derivative Liabilities - Speculative/Trading, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives held for speculative/trading/investment purposes. It is used for derivatives reported within current liabilities.

Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC] includes:

- Short-term derivatives held for speculative or trading purposes
- Short-term interest-bearing speculative/trading derivatives reported under short-term debt

Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSC] excludes:

- Short-term derivatives held for hedging purposes [VCDV]
- Short-term interest-bearing hedging derivatives reported under short-term debt [VCDV]
- Short-term derivative liabilities not specified as hedging or trading/speculative [VCDV]
- Short-term interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within short-term debt [VCDV]

Definition revised September 2013

Non-Current Derivative Liabilities - Hedging, Supplemental

VDVL

COA Code	VDVL
Eikon for Office Field	TR.NonCurrDerivativeLiabHedgingSuppl
Eikon for Office Label	Non-Current Derivative Liabilities - Hedging, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. It is long-term liabilities arising from hedging (risk management) derivative instruments. The purpose of hedging transactions is to limit the risk related to the volatility of market prices of goods sold by the company, or to limit changes in foreign exchange rates. This item is used for derivatives reported outside of current liabilities or when the company has adopted an unclassified balance sheet.

Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL] includes:

- Non-current derivatives held for hedging purposes
- Non-current interest-bearing hedging derivatives, reported under Long-term debt
- Non-current derivative liabilities not specified as hedging or trading/speculative
- Non-current interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within Long-term debt
- Derivatives held for hedging purpose reported under non-differentiated method of Balance sheet and where the company does not bifurcate between Short-term and Long-term portion.

Non-Current Derivative Liabilities - Hedging, Supplemental [VDVL] excludes:

- Non-current trading/speculative derivatives [VDSN]
- Non-current interest-bearing speculative derivatives [VDSN]

Definition revised September 2013

Non-Current Derivative Liabilities - Speculative/Trading, Supplemental VDSN

COA Code	VDSN
Eikon for Office Field	TR.NonCurrDerivativeLiabSpecTrdgSuppl
Eikon for Office Label	Non-Current Derivative Liabilities - Speculative/Trading, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives held for speculative/trading/investment purposes.

This item is used for derivatives reported outside of current liabilities or when the company has adopted an unclassified balance sheet.

Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN] includes:

- Non-current derivatives held for speculative or trading purposes
- Non-current interest-bearing speculative/trading derivatives reported under long-term debt
- Derivatives held for hedging purpose reported under non-differentiated method of Balance sheet and where the company does not bifurcate between Short-term and Long-term portion.

Non-Current Derivative Liabilities - Speculative/Trading, Supplemental [VDSN] excludes:

- Non-current derivatives held for hedging purposes [VDVL]
- Non-current interest-bearing hedging derivatives reported under long-term debt [VDVL]
- Non-current derivative liabilities not specified as hedging or trading/speculative [VDVL]
- Non-current interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within long-term debt [VDVL]

Definition revised September 2013

Leverage Ratio (Basel 3)

VRLR

COA Code	VRLR
Eikon for Office Field	TR.LeverageRatioBasel
Eikon for Office Label	Leverage Ratio (Basel 3)

Units	Millions
Polarity	Positive
Annual History	Since 2014
Quarterly History	Since 2014
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Leverage Ratio (Basel 3) [VRLR] represents the ratio of Tier 1 capital to total risk exposure, used to estimate risks arising from the leverage of a financial institution's assets. The ratio is calculated as:

- Tier 1 capital (the sum of Core Tier 1 capital and hybrid Tier 1 capital), as defined by Basel III rules;
- divided by exposure, defined as the sum of:
 - on-balance sheet exposures, including gross loans and all other assets;
 - derivative exposures;
 - securities financing transaction exposures;
 - off-balance sheet exposures.

The leverage ratio shows the extent to which a financial institution's total risk exposures are covered by a high-quality portion of its capital. Basel III accords require this ratio to exceed 3%.

The ratio is obtained from notes to financial statements.

Definition added March 2016

Net Stable Funding Ratio (Basel 3)

VRSF

COA Code	VRSF
Eikon for Office Field	TR.NetStableFundingRatioBasel
Eikon for Office Label	Net Stable Funding Ratio (Basel 3)
Units	Millions
Polarity	Positive
Annual History	Since 2014
Quarterly History	Since 2014
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Net Stable Funding Ratio (Basel 3) [VRSF] represents the ratio of available stable funding to required stable funding, calculated on the basis of the liquidity characteristic of assets over a one-year horizon.

The ratio is aimed at maintaining a stable funding profile in relation to the composition of assets and off-balance sheet activities, in order to ensure the funding of long-term assets with a minimum amount of stable liabilities. It is calculated as:

- the available amount of stable funding
- divided by the required amount of stable funding.

The available amount of stable funding is comprised of capital, preferred shares, other liabilities with maturities of at least a year, and short-term funding multiplied by specific available stable funding factors

(ASF factors – 80% or 90% for non-maturity and short-term deposits that is expected to not be withdrawn in a stress scenario, and 50% for short-term wholesale funding that is expected to not be withdrawn in a stress scenario).

The required amount of stable funding represents the required minimum funding assigned to specific asset categories. It is calculated by first assigning assets to specific categories, and then multiplying each asset type by a required stable funding factor (an RSF factor). The calculated values show the value of stable long-term liabilities that should cover a company's assets.

The net stable funding ratio (NSFR) is obtained from notes to financial statements. Basel III accords require this ratio to exceed 100%.

Definition added March 2016

Liquidity Coverage Ratio (Basel 3)

VRLC

COA Code	VRLC
Eikon for Office Field	TR.LiquidityCoverageRatioBasel
Eikon for Office Label	Liquidity Coverage Ratio (Basel 3)
Units	Millions
Polarity	Positive
Annual History	Since 2013
Quarterly History	Since 2013
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Liquidity Coverage Ratio (Basel 3) [VRLC] represents the ratio of liquid assets to a company's net cash outflows expected within 30 days. The ratio is used to estimate risks arising from potential liquidity shortages. It shows the extent to which a company's liquid assets cover nearest cash payments. It is calculated as:

- the value of high-quality liquid assets (HQLA)
- divided by total net cash outflows expected within the next 30 calendar days in a liquidity stress scenario.

Basel III accords define high-quality liquid assets as cash, or other assets that can be converted into cash at little or no loss of value in private markets in the event of a 30-day liquidity stress scenario. These assets must be unencumbered, liquid in markets during a time of stress, and typically be eligible for use in central bank operations.

Total net cash outflows are defined as cash outflows reduced by cash inflows, expected within 30 calendar days in a liquidity stress scenario. Expected cash payments include both on-balance sheet and off-balance sheet liabilities, and are multiplied by adjustments that reflect changes in the values of liabilities as a result of a liquidity stress. Expected cash inflows are capped at 75% of total expected cash outflows.

The liquidity coverage ratio (LCR) is obtained from notes to financial statements. Basel III accords require this ratio to exceed 100%.

Definition added March 2016

Capital Adequacy - Core Tier 1 (Value)

VRVC

COA Code	VRVC
Eikon for Office Field	TR.CapitalAdequacyValueCoreTier1Capital

Eikon for Office Label	Capital Adequacy Value - Core Tier 1 Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Core Tier 1 (Value) [VRVC] represents the value of highest-quality sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy. This minimum capital requirement is a measure showing how well a company is able to absorb losses in the occurrence of a market stress. It is also referred to as Common Equity Tier 1 (CET1) capital.

Under Basel accords, core Tier 1 capital (Common Equity Tier 1 capital) is defined as the sum of common stockholder's equity, retained earnings, accumulated other comprehensive income and minority interest, excluding goodwill, intangible assets, deferred tax assets, pension plan assets and other adjustments. Capital Adequacy - Core Tier 1 (Value) [VRVC] is a component of Capital Adequacy - Tier 1 Capital (Value) [VRV1], along with Capital Adequacy - Hybrid Tier 1 (Value) [VRVH].

The value is obtained from notes to financial statements. It is used as the numerator in the calculation of Capital Adequacy - Core Tier 1 Capital % [VRC1].

Capital Adequacy - Core Tier 1 (Value) [VRVC] is collected as reported by a company. If a company reports alternative versions of this value then Refinitiv collects:

- The value required by the national supervision at the moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the USA)
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I)
- Basel III fully applied or all-in approach with preference over Basel III phase-in approach

Definition added March 2016

Capital Adequacy - Hybrid Tier 1 (Value)

VRVH

COA Code	VRVH
Eikon for Office Field	TR.CapitalAdequacyValueHybridTier1Capital
Eikon for Office Label	Capital Adequacy Value - Hybrid Tier 1 Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Hybrid Tier 1 (Value) [VRVH] represents the value of highest-quality sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy,

other than those included in the core Tier 1 capital (the Common Equity Tier 1 capital). This minimum capital requirement is a measure showing how well a company is able to absorb losses in the occurrence of a market stress. It is also referred to as additional Tier 1 capital.

Under Basel accords, hybrid Tier 1 capital is defined as the sum of Tier 1 instruments that are not included in the core Tier 1 capital. These include certain instruments included in hybrid Tier 1 capital and share premiums resulting from these instruments, excluding regulatory adjustments. Capital Adequacy - Hybrid Tier 1 (Value) [VRVH] is a component of Capital Adequacy - Tier 1 Capital (Value) [VRV1], along with Capital Adequacy - Core Tier 1 (Value) [VRVC].

The value is obtained from notes to financial statements. Capital Adequacy - Hybrid Tier 1 (Value) [VRVH] is collected as reported by a company. If a company reports alternative versions of this value then Refinitiv collects:

- The value required by the national supervision at the moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the USA)
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I)
- Basel III fully applied or all-in approach with preference over Basel III phase-in approach

Definition added March 2016

Capital Adequacy - Tier 1 Capital (Value)

VRV1

COA Code	VRV1
Eikon for Office Field	TR.CapitalAdequacyValueTier1Capital
Eikon for Office Label	Capital Adequacy Value - Tier 1 Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Tier 1 Capital (Value) [VRV1] represents the value of high quality sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy. This minimum capital requirement is a measure showing how well a company is able to absorb losses in the occurrence of a market stress. It is also referred to as core capital or going-concern capital.

Under Basel accords, Tier 1 capital is defined as the sum of common stockholder's equity, retained earnings, certain qualifying issues of subordinated debt, perpetual preferred stock, minority interest, share premiums and certain other instruments, excluding goodwill, intangible assets, deferred tax assets, pension plan assets and other adjustments. Capital Adequacy - Tier 1 Capital (Value) [VRV1] is the sum of Capital Adequacy - Core Tier 1 (Value) [VRVC] and Capital Adequacy - Hybrid Tier 1 (Value) [VRVH].

The value is obtained from notes to financial statements. It is used as the numerator in the calculation of Capital Adequacy - Tier 1 Capital % [VRTO].

Capital Adequacy - Tier 1 Capital (Value) [VRV1] is collected as reported by a company. If alternative versions of this value are reported then Refinitiv collects:

- The value required by the national supervision at the moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the USA);
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I);
- Basel III fully applied or all-in approach with preference over Basel III phase-in approach.

Definition added March 2016

Capital Adequacy - Tier 2 Capital (Value) VRV2

COA Code	VRV2
Eikon for Office Field	TR.CapitalAdequacyValueTier2Capital
Eikon for Office Label	Capital Adequacy Value - Tier 2 Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Tier 2 Capital (Value) [VRV2] represents the value of supplemental sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy. This minimum capital requirement is a measure showing how well a company is able to absorb losses in the occurrence of a market stress. It may also be referred to as supplementary capital or gone-concern capital.

Under Basel accords, Tier 2 capital includes the sources of capital which are subordinated to depositors and the general creditors of a bank. They need to have a maturity of at least five years. If a company has a call option, it may only be exercised after five years and only after prior supervisory approval. Examples of such sources of capital include: long-term, non-perpetual subordinated bonds or debt; non-perpetual preferred stock (nominal value and share premium) not included in Tier 1 capital; minority interest in bank's subsidiaries which qualifies as Tier 2 capital; certain loan loss provisions or reserves. The value is stated after deducting investments in own Tier 2 instruments, insignificant investments in the capital of financial companies, and other adjustments.

The value is obtained from notes to financial statements. It is used as the numerator in the calculation of Capital Adequacy - Tier 2 Capital % [VRT2].

Capital Adequacy - Tier 2 Capital (Value) [VRV2] is collected as reported by a company. If alternative versions of this value are reported then Refinitiv collects:

- The value required by the national supervision at the moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the USA);
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I);
- Basel III fully applied or all-in approach with preference over Basel III phase-in approach.

Definition added March 2016

Capital Adequacy - Tier 3 Capital (Value)**VRV3**

COA Code	VRV3
Eikon for Office Field	TR.CapitalAdequacyValueTier3Capital
Eikon for Office Label	Capital Adequacy Value - Tier 3 Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Tier 3 Capital (Value) [VRV3] represents the value of the Tier 3 capital held by banks to support market risk, commodities risk and foreign currency risk. It includes a greater variety of debt than the Tier 1 capital and the Tier 2 capital.

Tier 3 capital is generally encountered in companies reporting under Basel I or Basel II rules. Under Basel III Tier 3 capital has been eliminated, however it will only be phased out gradually (until 2023).

The value is obtained from notes to financial statements. It is used as the numerator in the calculation of Capital Adequacy - Tier 3 Capital % [VRT3].

Tier 3 capital is collected as reported by a company. If a company reports alternative versions of this value then Refinitiv collects the more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk values, due to a transition period in the implementation of Basel II, then Basel II is collected with a priority over Basel I).

Some companies may disclose two versions of this value: all-in (based on fully applied Basel III rules) and phase-in (based on transitional requirements). In this case Refinitiv follows a conservative approach and collects all-in (fully applied) Basel III values, with preference over Basel III phase-in (transitional) values.

Definition added March 2016

Capital Adequacy - Total Capital (Value)**VRVT**

COA Code	VRVT
Eikon for Office Field	TR.CapitalAdequacyValueTotalCapital
Eikon for Office Label	Capital Adequacy Value - Total Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Total Capital (Value) [VRVT] represents the value of total net capital sources of financing available to a bank or a financial institution, calculated in accordance with Basel accords or local capital risk

regulations. It is a measure showing the maximum ability of a company to absorb losses in the occurrence of a market stress. It may also be referred to as total regulatory capital.

Capital Adequacy - Total Capital (Value) [VRVT] includes the sum of all sources of capital classified as:

- Capital Adequacy - Tier 1 Capital (Value) [VRV1], further delineated into the sum of:
 - Capital Adequacy - Core Tier 1 (Value) [VRVC]
 - and Capital Adequacy - Hybrid Tier 1 (Value) [VRVH]
- Capital Adequacy - Tier 2 Capital (Value) [VRV2]
- Capital Adequacy - Tier 3 Capital (Value) [VRV3]

The value is obtained from notes to financial statements. It is used as the numerator in the calculation of Capital Adequacy - Total Capital % [VRTC].

This item should not be confused with Total Risk-Weighted Capital [VRWC] which is used as the denominator in the calculation of Capital Adequacy - Total Capital % [VRTC].

The value of total capital is collected as reported by a company. If a company reports alternative versions of this value then Refinitiv collects:

- The value required by the national supervision at that moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the USA)
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I)
- Basel III fully applied or all-in approach with preference over Basel III phase-in approach

Definition added March 2016

Total Risk-Weighted Capital		VRWC
COA Code	VRWC	
Eikon for Office Field	TR.TotalRiskWeightedCapital	
Eikon for Office Label	Total Risk-Weighted Capital	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Supplemental Item	

Total Risk-Weighted Capital [VRWC] reflects the value of both on-balance sheet and off-balance sheet assets, weighted for credit and market risks. Each item is assigned a value based upon specific guidelines designed to evaluate the risk associated with the underlying asset. The risk-weighted capital is also referred to as total risk-weighted assets, or total risk-adjusted assets.

The value is obtained from notes to financial statements. Total Risk-Weighted Capital [VRWC] represents the denominator in the following ratios:

- Capital Adequacy - Core Tier 1 Capital % [VRC1]

- Capital Adequacy - Tier 1 Capital % [VRTO]
- Capital Adequacy - Tier 2 Capital % [VRT2]
- Capital Adequacy - Tier 3 Capital % [VRT3]
- Capital Adequacy - Total Capital % [VRTC]

Definition revised March 2016

Capital Adequacy - Core Tier 1 Capital %

VRC1

COA Code	VRC1
Eikon for Office Field	TR.CapitalAdequacyRatioCoreTier1Capital
Eikon for Office Label	Capital Adequacy Ratio - Core Tier 1 Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Core Tier 1 Capital % [VRC1] reflects the ratio of core Tier 1 capital to total risk-weighted assets, calculated as:

- Capital Adequacy - Core Tier 1 (Value) [VRVC]
- divided by Total Risk-Weighted Capital [VRWC].

The core Tier 1 capital ratio represents highest-quality sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy. This minimum capital requirement is a measure showing how well a company is able to absorb losses in the occurrence of a market stress. It is also referred to as the Common Equity Tier 1 (CET1) capital ratio.

Under Basel accords, core Tier 1 capital (Common Equity Tier 1 capital) is defined as the sum of common stockholder's equity, retained earnings, accumulated other comprehensive income and minority interest, excluding goodwill, intangible assets, deferred tax assets, pension plan assets and other adjustments. Capital Adequacy - Core Tier 1 (Value) [VRVC] is a component of Capital Adequacy - Tier 1 Capital (Value) [VRV1], along with Capital Adequacy - Hybrid Tier 1 (Value) [VRVH].

Regulatory requirements mandate this ratio to exceed 4.5% starting with 2015. The ratio is obtained from notes to the financial statements.

Capital Adequacy - Core Tier 1 Capital % [VRC1] is collected as reported by a company. If alternative versions of this item are reported then Refinitiv collects:

- The ratio required by the national supervision at the moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the USA);
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I);
- Basel III fully applied or all-in approach with preference over Basel III phase-in approach.

Definition added March 2016

Capital Adequacy - Tier 1 Capital %		VRTO
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COA Code	VRTO
Eikon for Office Field	TR.Tier1CapitalPct
Eikon for Office Label	Capital Adequacy Ratio - Tier 1 Capital
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Tier 1 Capital % [VRTO] reflects the ratio of Tier 1 capital to total risk-weighted assets, calculated as:

- Capital Adequacy - Tier 1 Capital (Value) [VRV1], further delineated into the sum of:
 - Capital Adequacy - Core Tier 1 (Value) [VRVC]
 - and Capital Adequacy - Hybrid Tier 1 (Value) [VRVH]
- divided by Total Risk-Weighted Capital [VRWC].

The Tier 1 capital ratio represents high-quality sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy. This minimum capital requirement is a measure showing how well a company is able to absorb losses in the occurrence of a market stress. It is also referred to as the core capital ratio, or as the going-concern capital ratio.

Under Basel Accords, Tier 1 capital (also known as core capital or going-concern capital) is defined as the sum of common stockholder's equity, retained earnings, certain qualifying issues of subordinated debt, perpetual preferred stock, minority interest, share premiums and certain other instruments, excluding goodwill, intangible assets, deferred tax assets, pension plan assets and other adjustments. Capital Adequacy - Tier 1 Capital (Value) [VRV1] is the sum of Capital Adequacy - Core Tier 1 (Value) [VRVC] and Capital Adequacy - Hybrid Tier 1 (Value) [VRVH].

Regulatory requirements mandate this ratio to exceed 6% starting with 2015. The ratio is obtained from notes to the financial statements.

Capital Adequacy - Tier 1 Capital % [VRTO] is collected as reported by a company. If alternative versions of this item are reported then Refinitiv collects:

- The ratio required by the national supervision at the moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the USA);
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I);
- Basel III fully applied or all-in approach with preference over Basel III phase-in approach.

Definition revised March 2016

Capital Adequacy - Tier 2 Capital %**VRT2**

COA Code	VRT2
Eikon for Office Field	TR.CapitalAdequacyRatioTier2Capital
Eikon for Office Label	Capital Adequacy Ratio - Tier 2 Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Tier 2 Capital % [VRT2] reflects the ratio of Tier 2 capital to total risk-weighted assets, calculated as:

- Capital Adequacy - Tier 2 Capital (Value) [VRV2]
- divided by Total Risk-Weighted Capital [VRWC].

The Tier 2 capital ratio represents supplemental sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy. This minimum capital requirement is a measure showing how well a company is able to absorb losses in the occurrence of a market stress. It may also be referred to as the supplementary capital ratio, or as the gone-concern capital ratio.

Under Basel III accords, Tier 2 capital includes the sources of capital which are subordinated to depositors and general creditors of a bank. They need to have a maturity of at least five years. If a company has a call option, it may only be exercised after five years and only after prior supervisory approval. Examples of such sources of capital include: long-term, non-perpetual subordinated bonds or debt; non-perpetual preferred stock (nominal value and share premium) not included in Tier 1 capital; minority interest in bank's subsidiaries which qualifies as Tier 2 capital; certain loan loss provisions or reserves. The value is stated after deducting investments in own Tier 2 instruments, insignificant investments in the capital of financial companies, and other adjustments.

Capital Adequacy - Tier 2 Capital % [VRT2] is collected as reported by a company. The ratio is obtained from notes to the financial statements. If alternative versions of this item are reported then Refinitiv collects:

- The ratio required by the national supervision at the moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the USA);
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I);
- Basel III fully applied or all-in approach with preference over Basel III phase-in approach.

Definition added March 2016

Capital Adequacy - Tier 3 Capital %**VRT3**

COA Code	VRT3
Eikon for Office Field	TR.CapitalAdequacyRatioTier3Capital

Eikon for Office Label	Capital Adequacy Ratio - Tier 3 Capital
Units	Millions
Polarity	Positive
Annual History	Since 2012
Quarterly History	Since 2012
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Tier 3 Capital % [VRT3] reflects the ratio of Tier 3 capital to total risk-weighted assets, calculated as:

- Capital Adequacy - Tier 3 Capital (Value) [VRV3]
- divided by Total Risk-Weighted Capital [VRWC].

The Tier 3 capital ratio represents the capital held by banks to support market risk, commodities risk and foreign currency risk. It includes a greater variety of debt than the Tier 1 capital and the Tier 2 capital.

The Tier 3 capital ratio is generally encountered in companies reporting under Basel I or Basel II rules. Under Basel III Tier 3 capital has been eliminated, however it will only be phased out gradually (until 2023).

The Tier 3 capital ratio is collected as reported by a company. It is obtained from notes to financial statements. If a company reports alternative versions of this item then Refinitiv collects the more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II Risk ratios, due to a transition period in the implementation of Basel II, then Basel II is collected with a priority over Basel I).

Some companies may disclose two versions of this ratio: all-in (based on fully applied Basel III rules) and phase-in (based on transitional requirements). In this case Refinitiv follows a conservative approach and collects the Basel III all-in (fully applied) ratio, with preference over a Basel III phase-in (transitional) ratio.

Definition added March 2016

Capital Adequacy - Total Capital %

VRTC

COA Code	VRTC
Eikon for Office Field	TR.TotalCapitalPercent
Eikon for Office Label	Capital Adequacy Ratio - Total Capital
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Capital Adequacy - Total Capital % [VRTC] represents the ratio of total regulatory capital to total risk-weighted assets, calculated as:

- the sum of all sources of capital – Capital Adequacy - Total Capital (Value) [VRVT], further delineated into the sum of:
 - Capital Adequacy - Tier 1 Capital (Value) [VRV1], comprised of:

- Capital Adequacy - Core Tier 1 (Value) [VRVC]
- and Capital Adequacy - Hybrid Tier 1 (Value) [VRVH]
- Capital Adequacy - Tier 2 Capital (Value) [VRV2]
- Capital Adequacy - Tier 3 Capital (Value) [VRV3]
- divided by Total Risk-Weighted Capital [VRWC].

The total capital ratio includes all net capital sources of financing available to a bank or a financial institution, calculated in accordance with Basel accords or local capital risk regulations. It is a measure showing the maximum ability of a company to absorb losses in the occurrence of a market stress. It may also be referred to as: total regulatory capital ratio, total eligible capital ratio, total risk asset ratio, capital adequacy ratio, equity funds ratio and solvency ratio. The value is obtained from notes to financial statements. Regulatory requirements typically mandate this ratio to exceed 8%.

This item should not be confused with Total Risk-Weighted Capital [VRWC].

The total capital adequacy ratio is collected as reported by a company. If a company reports alternative versions of this ratio then Refinitiv collects:

- The ratio required by the national supervision at the moment (e.g. Basel I as required from American companies, with priority over estimated Basel III values which are not yet applicable in the U.S.)
- The more recent standard applicable to the company (e.g. if an Indian bank reports both Basel I and Basel II risk ratios, due to transition period in the implementation of Basel II, then Basel II is collected with priority over Basel I)
- Basel III fully applied or all-in approach, with preference over Basel III phase-in approach

Definition revised March 2016

Trading Account		VRUA
COA Code	VRUA	
Eikon for Office Field	TR.TradingAccount	
Eikon for Office Label	Trading Account	
Units	Millions	
Polarity	Positive	
Annual History	Since 1997	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Supplemental Item	

Trading Account [VRUA] represents an account held at a financial institution and administered by an investment dealer that the account holder uses to employ a trading strategy rather than a buy-and-hold investment strategy.

Refinitiv uses Trading Account [VRUA] for both trading account assets and liabilities, and collects the items as reported by the company, as of the fiscal period end date.

Refinitiv reports the trading account assets and trading account liabilities on separate lines if differentiated by the company.

Trading Account [VRUA] includes:

- Trading Account Assets
- Trading Account Liabilities

Definition revised October 2007

Credit Exposure

VRUF

COA Code	VRUF
Eikon for Office Field	TR.CreditExposure
Eikon for Office Label	Credit Exposure
Units	Millions
Polarity	Positive
Annual History	Since 1997
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Credit Exposure [VRUF] represents all transactions where losses might occur due to the fact that counterparties may not fulfill their contractual payment obligations.

This information is generally obtained from the notes to the financial statements.

Definition revised December 2010

Non-Performing Loans

VRUQ

COA Code	VRUQ
Eikon for Office Field	TR.NonPerformingLoansRptd
Eikon for Office Label	Non-Performing Loans
Units	Millions
Polarity	Positive
Annual History	Since 1997
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Non-Performing Loans [VRUQ] represents loans that are in default or close to being in default.

Under IFRS 9 Non-Performing Loans include Stage 3 Loans and if the company disclose such information, also past due loans under Stage 1 and 2. If the company is reporting division to Stages – this field is calculated based on this information and not collected as reported.

The non-performing loan amount refers to the gross amount before impairment provisions.

This information is usually disclosed in a footnote to the financial statements.

Non-Performing Loans [VRUQ] includes:

- Non-accrual loans

- Reduced rate loans
- Renegotiated/restructured loans (accruing and non-accruing)
- Loans past due 90 days or more (accruing and non-accruing)
- Loans past due below 90 days, if so defined by the lender (accruing and non-accruing)
- Loans - Stage 3 - Gross, Total

Non-Performing Loans [VRUQ] excludes:

- Assets acquired in foreclosure
- Repossessed personal property
- Non-performing/Impaired Securities
- Impaired debt instruments
- Other Non-performing assets

Definition revised January 2020

Assets under Management

VRUZ

COA Code	VRUZ
Eikon for Office Field	TR.AssetsUnderManagement
Eikon for Office Label	Assets under Management
Units	Millions
Polarity	Positive
Annual History	Since 1997
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Assets under Management [VRUZ] represents the market value of assets an investment company manages on behalf of investors.

The Company includes in its assets under management items such as:

- Funds managed by foreign exchange overlay business
- Short term investment funds managed as part of its securities lending business

Definition revised October 2007

Loans - Stage 1 - Gross, Total

VLS1

COA Code	VLS1
Eikon for Office Field	TR.TotalLoansStage1Gross
Eikon for Office Label	TotalLoansStage1Gross
Units	Millions
Polarity	Positive

Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Loans - Stage 1 - Gross, Total [VLS1] represents the value of Stage 1 loans. Stage 1 loans are loans with no increase in credit risk since initial recognition. They have 12-months ECLs recognized. It reflects the gross amount before impairment provisions.

Definition added January 2020

Loans - Stage 2 - Gross, Total VLS2

COA Code	VLS2
Eikon for Office Field	TR.TotalLoansStage2Gross
Eikon for Office Label	TotalLoansStage2Gross
Units	Millions
Polarity	Positive
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Loans - Stage 2 - Gross, Total [VLS2] represents the value of Stage 2 loans. Stage 2 loans are loans that shown a significant increase in credit risk since origination but are not credit impaired. They have Lifetime ECLs recognized. It reflects the gross amount before impairment provisions.

Definition added January 2020

Loans - Stage 3 - Gross, Total VLS3

COA Code	VLS3
Eikon for Office Field	TR.TotalLoansStage3Gross
Eikon for Office Label	TotalLoansStage3Gross
Units	Millions
Polarity	Positive
Annual History	Since 2018
Quarterly History	Since 2018
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Loans - Stage 3 - Gross, Total [VLS3] represents the value of Stage 3 loans. Stage 3 loans are loans that are considered credit impaired. They have Lifetime ECLs recognized. It reflects the gross amount before impairment provisions.

Definition added January 2020

Total Current Assets less Inventory**SCUI**

COA Code	SCUI
Eikon for Office Field	TR.TotalCurrentAssetslessInventory
Eikon for Office Label	Total Current Assets less Inventory
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Total Current Assets less Inventory [SCUI] represents Total Current Assets [ATCA] minus Total Inventory [AITL]. Total Current Assets less Inventory [SCUI] is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised June 2003

Revolving Line of Credit - Outstanding**VRCL**

COA Code	VRCL
Eikon for Office Field	TR.RevolvingLineofCreditOutstanding
Eikon for Office Label	Revolving Line of Credit - Outstanding
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Revolving Line of Credit - Outstanding [VRCL] represents the arrangement made between a company and a bank to borrow money on a short-term basis to meet temporary cash shortfalls. Line of credits are specifically designed to help businesses finance short-term working capital needs which they can use day-to-day according to their need for cash. Line of credit offers flexibility because interest is only paid on credit when its accessed. Revolving line of credit has certain per-approved limit as agreed under the Credit Agreement and can be borrowed any number of times up to the credit limits. We collect line of credit with the loan amount outstanding as on the date of Balance sheet. It represents a portion of short-term debt.

Revolving Line of Credit- Outstanding [VRLR] includes:

- Line of credit
- Secured Line of credit
- Unsecured line of credit
- Credit cards
- Personal line of credit

- Home equity line of credit.

Definition added April 2020

Rvlvng Line of Credit - Principal Amount

VTLC

COA Code	VTLC
Eikon for Office Field	TR.RvlvngLineofCreditPrincipalAmount
Eikon for Office Label	Rvlvng Line of Credit - Principal Amount
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Rvlvng Line of Credit - Principal Amount [VTLC] represents the pre-approved credit limit set on the revolving line of credit loan. It is the maximum outstanding debt allowed on the credit account which the borrower can borrow within a certain timeframe. Total borrowing limitation amount is collected, if a company has multiple line of credits, the sum of the Total credit limit is collected.

Definition added April 2020

Rvlvng Line of Credit - Unused Amount

VRAC

COA Code	VRAC
Eikon for Office Field	TR.RvlvngLineofCreditUnusedAmount
Eikon for Office Label	Rvlvng Line of Credit - Unused Amount
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Rvlvng Line of Credit - Unused Amount [VRAC] represents the unutilized or unused amount of credit balance available. Unused credit lines are "off-balance sheet" items because they have not yet been converted into assets and liabilities. Unused credit lines are disclosed in the footnotes of the document and indicates the readiness of the company to meet any financial requirements. This information is collected as reported by the company. If there are multiple lines of credit, sum of each type of unused credit is collected.

Definition added April 2020

QUICK Ratio

SQCK

COA Code	SQCK
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Eikon for Office Field	TR.QuickRatio
Eikon for Office Label	Quick Ratio
Units	Actual
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Ratio

Quick Ratio [SQCK] represents Total Current Assets less Inventory [SCUI] divided by Total Current Liabilities [LTCL]. Quick Ratio [SQCK] is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised June 2003

Current Ratio

SCUR

COA Code	SCUR
Eikon for Office Field	TR.CurrentRatio
Eikon for Office Label	Current Ratio
Units	Actual
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Ratio

Current Ratio [SCUR] represents Total Current Assets [ATCA] divided by Total Current Liabilities [LTCL]. Current Ratio is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised June 2003

Net Debt Including Preferred Stock & Minority Interest

SNTD

COA Code	SNTD
Eikon for Office Field	TR.NetDebt
Eikon for Office Label	Net Debt Including Preferred Stock & Minority Interest
Units	Millions
Polarity	Positive (net liability shown as a positive value)
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility

Data Type Liability

Net Debt Including Preferred Stock & Minority Interest [SNTD] represents the sum of:

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

Less:

- Cash and Short-Term Investments [SCSI], further delineated into:
 - Cash [ACSH]
 - Cash & Equivalents [ACAE]
 - Short Term Investments [ASTI]

Net Debt Including Preferred Stock & Minority Interest [SNTD] is not available for non-detailed periods.

Definition revised August 2015

Tangible Book Value, Common Equity

STBV

COA Code	STBV
Eikon for Office Field	TR.TangibleBookValueRptd, TR.TangibleBookValueBnk, TR.TangibleBookValueIns, TR.TangibleBookValueUtil
Eikon for Office Label	Tangible Book Value – Reported, Tangible Book Value – Banks, Tangible Book Value – Insurance, Tangible Book Value - Utility
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Tangible Book Value, Common Equity [STBV] represents Total Equity [QTLE] less:

- Goodwill, Net [AGWI]
- Intangibles, Net [AINT]
- Redeemable Preferred Stock [SRPR]
- Preferred Stock – Non Redeemable, Net [SPRS]

Tangible Book Value, Common Equity [STBV] is available in detailed periods and not available if the period is non-detailed.

Definition revised August 2015

Tangible Book Value per Share, Common Equity**STBP**

COA Code	STBP
Eikon for Office Field	TR.TangibleBVPS
Eikon for Office Label	Tangible Book Value Per Share
Units	Actual
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Tangible Book Value per Share, Common Equity [STBP] represents Tangible Book Value [STBV] divided by Total Common Shares Outstanding [QTCO].

Tangible Book Value per Share, Common Equity [STBP] is available in detailed periods and not available if the period is non-detailed.

Definition revised August 2015

Reported Total Assets**VRTA**

COA Code	VRTA
Eikon for Office Field	TR.ReportedTotalAssets
Eikon for Office Label	Reported Total Assets
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Reported Total Assets 総資産 [VRTA] represents the company's as reported total assets value within their financial report.

This value may not be the same as the Total Assets [ATOT] calculated by Refinitiv as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

Reported Total Liabilities**VRTL**

COA Code	VRTL
Eikon for Office Field	TR.ReportedTotalLiabilities

Eikon for Office Label	Reported Total Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Reported Total Liabilities 総負債 [VRTL] represents the company's as reported liabilities value within their financial report.

This value may not be the same as the Total Assets [LTLL] calculated by Refinitiv as the presentation of certain line items like Minority Interests may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

Shareholders' Equity excl. New Stock Subs.

VSEE

COA Code	VSEE
Eikon for Office Field	TR.ShareholdersEquityExclStockSubscr
Eikon for Office Label	Shareholders' Equity excluding New Stock Subscription
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shareholders' Equity excluding New Stock Subscription 自己資本 [VSEE] represents the company's as reported Shareholders' Equity excluding New Stock Subscription value within their financial report.

Shareholders' Equity excluding New Stock Subscription 自己資本 [VSEE] is the sum of:

- Shareholders' Equity 資本合計
- Valuation and Translation Adjustments 評価・換算差額等

It can also be obtained using Net Assets 純資産, less New Subscription Rights 新株予約権, and Minority Interests 少数株主持分.

This code applies only to the Japanese market, and is generally obtained from the Statement of Changes in Net Assets.

Definition revised February 2008

Reported Shareholders' Equity**VRSE**

COA Code	VRSE
Eikon for Office Field	TR.ReportedShareholdersEquity
Eikon for Office Label	Reported Shareholder's Equity
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Reported Shareholders' Equity 株主資本合計 [VRSE] represents the company's as reported Shareholders' equity value within their financial report. This represents the sum of:

- Common Stock 資本金
- Capital Surplus 資本剰余金
- Retained Earnings 利益剰余金
- Treasury Stock 自己株式

This code applies only to the Japanese market, and is generally obtained from the Balance Sheet or Statement of Changes in Net Assets.

Definition revised February 2008

Reported Net Assets**VRNA**

COA Code	VRNA
Eikon for Office Field	TR.ReportedNetAssets
Eikon for Office Label	Reported Net Assets
Units	Millions
Polarity	Positive (net liability shown as a positive value)
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Reported Net Assets 純資産 [VRNA] represents the total net assets, as reported by the company within their financial report. It is the sum of:

- Shareholders' Equity 資本合計
- Valuation and Translation Adjustments 評価・換算差額等
- New Subscription Rights 新株予約権

- Minority Interests 少数株主持分

This value may not be the same as the Total Equity [QETL] calculated by Refinitiv due to the difference in the reporting line position of Minority Interests [LMIN]. Refinitiv reports Minority Interests as part of liability while the company reports it as part of equity.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

Reported Net Assets to Total Assets

VNAT

COA Code	VNAT
Eikon for Office Field	TR.ReportedNetAssetsToTotalAssets
Eikon for Office Label	Reported Net Assets to Total Assets
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Reported Equity to Total Assets 自己資本比率[VNAT] represents the proportion of the company's total assets that are owned by equity holders. It is an indication of the financing position of the company.

This item is sometimes reported as Net Assets Attributable to Major Shareholders to Total Assets. It is obtained using Total Net Assets less Subscription Rights to Shares less Minority Interests, divided by Total Assets.

Reported Net Assets to Total Assets [VNAT] represents the company's as reported value within their financial report. If the company does not report the Net Assets to Total Assets value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Return on Assets

VROA

COA Code	VROA
Eikon for Office Field	TR.ReportedReturnOnAssets
Eikon for Office Label	Reported Return on Assets
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility

Data Type Ratio
 Reported Return on Assets 総資産経常利益率 [VROA] represents a measure of the company's management effectiveness in using its assets to generate earnings. For Japanese companies, It is generally obtained using Ordinary Profit 経常利益, divided by Total Assets 総資産.

Reported Return on Assets [VROA] represents the company's as reported value within their financial report. This value may not be the same as the Return on Assets calculated by Refinitiv. If the company does not report the Return on Assets value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Return on Equity **VROE**

COA Code	VROE
Eikon for Office Field	TR.ReportedReturnOnEquity
Eikon for Office Label	Reported Return on Equity
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Reported Return on Equity 自己資本当期純利益率 [VROE] represents a measure of the company's management effectiveness in using its equity to generate earnings. It is generally obtained using Net Income, divided by Shareholder's equity.

Reported Return on Equity [VROE] represents the company's as reported value within their financial report. This value may not be the same as the Return on Equity calculated by Refinitiv. If the company does not report the Return on Equity value in its financial report, this field is populated as N/A.

This code is applicable only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Murabaha Investments **IMRI**

COA Code	IMRI
Eikon for Office Field	TR.MurabahaInvestments
Eikon for Office Label	Murabaha Investments
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Insurance

Data Type Supplemental

Murabaha Investments [IMRI] refers to receivables in the insurance sector which can be reported as investments such as, for example, Murabaha deposits and units in Murabaha funds.

Murabaha Investments [IMRI] is supplemental to:

- Cash & Equivalents [ACAE])
- LT Investments – Other [ALTI], when the company does not delineate between long-term and short-term investments (Cash & Equivalents [ACAE]) or, when the short-term Murabaha funds are not specified as being trading investments with three months or less duration

Definition June 2011

Musharakah Investments

IMSI

COA Code	IMSI
Eikon for Office Field	TR.MusharakaInvestments
Eikon for Office Label	Musharaka Investments
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Musharakah Investments [IMSI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Musharakah arrangement of Islamic Financing.

Musharakah Investments [IMSI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Definition June 2011

Mudarabah Investments**IMDI**

COA Code	IMDI
Eikon for Office Field	TR.MudarabaInvestments
Eikon for Office Label	Mudaraba Investments
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Mudarabah Investments [IMDI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Mudarabah arrangement of Islamic Financing.

Mudarabah denotes an investment contract in which one party, the financier or investor (Rab al Mal), provides the capital to the other party, bank or insurance company (Mudarib), for investment in a commercial enterprise; with the Mudarib providing expertise and management in the arrangement.

In this arrangement, any profit made is shared between investor and borrower on a pre-arranged ratio; any loss is borne solely by the investor. For the customer the loss is the share of the expected income for the efforts expended.

Mudarabah Investments [IMDI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Sukuk Investments**ISKI**

COA Code	ISKI
Eikon for Office Field	TR.SukukInvestments
Eikon for Office Label	Sukuk Investments
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Sukuk Investments [ISKI] are certificates or asset-backed bonds, which are structured in accordance with Shariah (Islamic Law) and may be traded in the market. Investment Sukuk are certificates of equal value representing undivided shares in the ownership of tangible assets, usufruits and services or in the ownership of the assets of particular projects or special investment activity.

Sukuk Investments [ISKI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Wakala Investments**IWKI**

COA Code	IWKI
Eikon for Office Field	TR.WakalaInvestments
Eikon for Office Label	Wakala Investments
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007

Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Wakala Investments [IWKI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Wakala arrangement of Islamic Financing.

Wakala Investments [IWKI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Other Islamic Investments

IOII

COA Code	IOII
Eikon for Office Field	TR.OtherIslamicInvestments
Eikon for Office Label	Other Islamic Investments
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Other Islamic Investments [IOII] refers to other Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Investments [IOII] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Total Islamic Investments, Supplemental

ISIV

COA Code	ISIV
Eikon for Office Field	TR.TotalIslamicInvestmentsSuppl
Eikon for Office Label	Total Islamic Investments, Supplemental
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Total Islamic Investments, Supplemental [ISIV] represents the total amount of Islamic Investments.

Total Islamic Investments, Supplemental [ISIV] is calculated as the sum of:

- Murabaha Investments [IMRI]
- Mudarabah Investments [IMDI]
- Musharakah Investments [IMSI]
- Sukuk Investments [ISKI]
- Wakala Investments [IWKI]
- Other Islamic Investments [IOII]

Total Islamic Investments, Supplemental [ISIV] constituents are supplemental to the following company specific codes:

For banks:

- Interest-Earning Deposits [ADPT]

- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held to Maturity [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- Long Term Investments – Other [ALTI]

Definition June 2011

Murabaha Receivables

IMRL

COA Code	IMRL
Eikon for Office Field	TR.MurabahaReceivables
Eikon for Office Label	Murabaha Receivables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Murabaha Receivables [IMRL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Murabaha arrangement of Islamic Financing.

Murabaha Receivables [IMRL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Istisna Receivables**ISTL**

COA Code	ISTL
Eikon for Office Field	TR.IstisnaReceivables
Eikon for Office Label	Istisna Receivables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Istisna Receivables [ISTL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Istisna arrangement of Islamic Financing.

Istisna Receivables [ISTL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Musharakah Financing Receivables**IMSL**

COA Code	IMSL
Eikon for Office Field	TR.MusharakaFinancingReceivables
Eikon for Office Label	Musharaka Financing Receivables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Musharakah Financing Receivables [IMSL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Musharakah arrangement of Islamic Financing.

Musharakah Financing Receivables [IMSL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Mudarabah Financing Receivables

IMDL

COA Code	IMDL
Eikon for Office Field	TR.MudarabaFinancingReceivables
Eikon for Office Label	Mudaraba Financing Receivables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Mudarabah Financing Receivables [IMDL] refers to all Islamic loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Mudarabah arrangement of Islamic Financing.

Mudarabah Financing Receivables [IMDL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Ijarah Financing Receivables**IIJL**

COA Code	IIJL
Eikon for Office Field	TR.IjaraFinancingReceivables
Eikon for Office Label	Ijara Financing Receivables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Ijarah Financing Receivables [IIJL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Ijarah arrangement of Islamic Financing.

Ijarah Financing Receivables [IIJL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Wakala Receivables**IWKL**

COA Code	IWKL
Eikon for Office Field	TR.WakalaReceivables
Eikon for Office Label	Wakala Receivables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Wakala Receivables [IWKL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Wakala arrangement of Islamic Financing.

Wakala Receivables [IWKL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Other Islamic Receivables

IOIL

COA Code	IOIL
Eikon for Office Field	TR.OtherIslamicReceivables
Eikon for Office Label	Other Islamic Receivables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Other Islamic Receivables [IOIL] refers to other Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Receivables [IOIL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Total Islamic Financing Assets, Supplemental ISFC

COA Code	ISFC
Eikon for Office Field	TR.TotalIslamicFinancingAssetsSuppl
Eikon for Office Label	Total Islamic Financing Assets, Supplemental
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Total Islamic Financing Assets, Supplemental [ISFC] represents the total amount of Islamic Financing Assets.

Total Islamic Financing Assets, Supplemental [ISFC] is calculated as the sum of:

- Ijarah Financing Receivables [IIJL]
- Mudarabah Financing Receivables [IMDL]
- Murabaha Receivables [IMRL]
- Musharakah Financing Receivables [IMSL]
- Istisna Receivables [ISTL]
- Wakala Receivables [IWKL]
- Other Islamic Receivables [IOIL]

Total Islamic Financing Assets, Supplemental [ISFC] constituents are supplemental to the following company specific codes:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Murabaha Payables IMBD

COA Code	IMBD
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Eikon for Office Field	TR.MurabahaPayables
Eikon for Office Label	Murabaha Payables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Murabaha Payables [IMBD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Murabaha arrangement of Islamic Financing.

Murabaha Payables [IMBD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Ijarah Lease Payables

IIJD

COA Code	IIJD
Eikon for Office Field	TR.IjaraLeasePayables
Eikon for Office Label	Ijara Lease Payables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Ijarah Lease Payables [IIJD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Ijarah arrangement of Islamic Financing.

Ijarah Lease Payables [IIJD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Capital Lease Obligations [LCLO], when reported as Ijarah loans

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Istisna Payables

IISD

COA Code	IISD
Eikon for Office Field	TR.IstisnaPayables
Eikon for Office Label	Istisna Payables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Istisna Payables [IISD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Istisna arrangement of Islamic Financing.

Istisna Payables [IISD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Musharakah Financing Payables

IMSD

COA Code	IMSD
Eikon for Office Field	TR.MusharakaFinancingPayables
Eikon for Office Label	Musharaka Financing Payables
Units	Following Period Header Unit
Polarity	Positive

Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Musharakah Financing Payables [IMSD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Musharakah arrangement of Islamic Financing.

Musharakah Financing Payables [IMSD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Mudarabah Financing Payables

IMDD

COA Code	IMDD
Eikon for Office Field	TR.MudarabaFinancingPayables
Eikon for Office Label	Mudaraba Financing Payables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Mudarabah Financing Payables [IMDD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Mudarabah arrangement of Islamic Financing.

Mudarabah Financing Payables [IMDD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]

- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Sukuk Financing Payables

ISKD

COA Code	IMSD
Eikon for Office Field	TR.SukukFinancingPayables
Eikon for Office Label	Sukuk Financing Payables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Sukuk Financing Payables [ISKD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Sukuk arrangement of Islamic Financing.

Sukuk Financing Payables [ISKD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Wakala Payables

IWKD

COA Code	IWKD
Eikon for Office Field	TR.WakalaPayables
Eikon for Office Label	Wakala Payables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007

COA Type Bank, Insurance

Data Type Supplemental

Wakala Payables [IWKD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Wakala arrangement of Islamic Financing.

Wakala Payables [IWKD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Other Islamic Payables

IODT

COA Code IODT

Eikon for Office Field TR.OtherIslamicPayables

Eikon for Office Label Other Islamic Payables

Units Following Period Header Unit

Polarity Positive

Annual History Since 2007

Quarterly History Since 2007

COA Type Bank, Insurance

Data Type Supplemental

Other Islamic Payables [IODT] refers to all other Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Payables [IODT] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Unrestricted Investment Accounts

IUIA

COA Code	IUIA
Eikon for Office Field	TR.UnrestrictedInvestmentAccounts
Eikon for Office Label	Unrestricted Investment Accounts
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank
Data Type	Supplemental

Unrestricted Investment Accounts [IUIA] refers to the total of customer accounts deposited, and which grant the bank full authorization for use in Islamic operations.

Unrestricted Investment Accounts [IUIA] is supplemental to:

- Non-Interest Bearing Deposits [LNID], when reported as current or on demand deposits
- Interest-Bearing Deposits [LIBD], when reported as savings or time deposits
- Other Deposits [LODP]
- Total Deposits [LDBT], when breakdown of interest bearing or non-interest bearing deposits is not reported

Definition June 2011

Other Islamic Deposits

IODP

COA Code	IODP
Eikon for Office Field	TR.OtherIslamicDeposits
Eikon for Office Label	Other Islamic Deposits
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank
Data Type	Supplemental

Other Islamic Deposits [IODP] refers to any Islamic Deposits not specified as Unrestricted Investment Accounts [IUIA], and which are based on any other Shariah concept, commonly Wakala.

Other Islamic Deposits [IODP] is supplemental to:

- Non-Interest Bearing Deposits [LNID], when reported as current or on demand deposits

- Interest-Bearing Deposits [LIBD], when reported as savings or time deposits
- Other Deposits [LODP]
- Total Deposits [LDBT], when breakdown of interest bearing or non-interest bearing deposits is not reported

Definition June 2011

Total Islamic Debts and Deposits, Supplemental

ISDD

COA Code	ISDD
Eikon for Office Field	TR.TotalIslamicDebtandDepositsSuppl
Eikon for Office Label	Total Islamic Debt and Deposits, Supplemental
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Total Islamic Debts and Deposits, Supplemental [ISDD] represents the total amount of Islamic Debts and Deposits.

Total Islamic Debts and Deposits, Supplemental [ISDD] is calculated as the sum of:

- Ijarah Lease Payables [IIJD]
- Istisna Payables [IISD]
- Murabaha Payables [IMBD]
- Mudarabah Financing Payables [IMDD]
- Musharakah Financing Payables [IMSD]
- Sukuk Financing Payables [ISKD]
- Wakala Payables [IWKD]
- Other Islamic Payables [IODT]
- Unrestricted Investment Accounts [IUIA]
- Other Islamic Deposits [IODP]

Total Islamic Debts and Deposits, Supplemental [ISDD] constituents are supplemental to the following company specific codes:

For banks:

- Non-Interest Bearing Deposits [LNID]
- Interest-Bearing Deposits [LIBD]
- Other Deposits [LODP]
- Total Deposits [LDBT]

- Commercial Paper [LCPR]
- Other Short-Term borrowings [LOTB]

For banks and financial/insurance companies:

- Current Portion of Long-Term Debt /Capital Leases [LCLD]
- Long-Term Debt [LLTD]
- Capital Lease Obligations [LCLO]

For financial/insurance companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Islamic Investments & Deposits

ISID

COA Code	ISID
Eikon for Office Field	TR.IslamicInvDep
Eikon for Office Label	Islamic Investments & Deposits
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industry, Utility
Data Type	Supplemental

Islamic Investments & Deposits [ISID] represents all Islamic specific investments such as Murabaha investments, Wakala investments, etc reported in the Asset section of the balance sheet.

Islamic Investments & Deposits [ISID] is supplemental to:

- Cash & Equivalents [ACAE]
- Short-Term Investments [ASTI]

Definition June 2011

Islamic Receivables

ISRC

COA Code	ISRC
Eikon for Office Field	TR.IslamicRec
Eikon for Office Label	Islamic Receivables
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industry, Utility

Data Type Supplemental

Islamic Receivables [ISRC] represents all Islamic specific receivables such as Musharakah, Mudarabah, Sukuk, Wakala, and Ijarah based receivables. It excludes Murabaha and any other forms of Islamic Receivables.

Islamic Receivables [ISRC] is supplemental to the following company specific codes:

- Accounts Receivable – Trade, Gross [AARG]
- Accounts Receivable – Trade, Net [AACR]
- Notes Receivable – Short-Term [ASTR]
- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]

Definition June 2011

Islamic Debt

ISDT

COA Code	ISDT
Eikon for Office Field	TR.IslamicDebt
Eikon for Office Label	Islamic Debt
Units	Following Period Header Unit
Polarity	Positive
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industry, Utility
Data Type	Supplemental

Islamic Debt [ISDT] represents all Islamic specific debt such as Murabaha debt, Sukuks and Ijarah loans.

Islamic Debt [ISDT] is supplemental to:

- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]
- Capital Lease Obligations [LCLO], when reported as Ijarah loans

Definition revised June 2011

Islamic Section, Supplemental

ISBT

COA Code	ISBT
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a

Polarity	n/a
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industry, Utility
Data Type	Supplemental

Islamic Section [ISBT] consists of the following items collected by Refinitiv:

- Islamic Debt [ISDT]
- Islamic Investments & Deposits [ISID]
- Islamic Receivables [ISRC]

Definition revised August 2015

Long Term Debt Maturing Within 1 through 10 Years & Remaining Maturities

VLD1 through VLD9, VLDA and VLDR

COA Code	COA Description	Eikon for Office Field	Eikon for Office Label
VLD1	Long Term Debt Maturing within 1 Year	n/a	n/a
VLD2	Long Term Debt Maturing in Year 2	n/a	n/a
VLD3	Long Term Debt Maturing in Year 3	n/a	n/a
VLD4	Long Term Debt Maturing in Year 4	n/a	n/a
VLD5	Long Term Debt Maturing in Year 5	n/a	n/a
VLD6	Long Term Debt Maturing in Year 6	n/a	n/a
VLD7	Long Term Debt Maturing in Year 7	n/a	n/a
VLD8	Long Term Debt Maturing in Year 8	n/a	n/a
VLD9	Long Term Debt Maturing in Year 9	n/a	n/a
VLDA	Long Term Debt Maturing in Year 10	n/a	n/a
VLDR	Long Term Debt - Remaining Maturities	n/a	n/a

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

These values reflect the amount of long-term debt maturing from the balance sheet period end date. These values are non-cumulative. Companies generally present long-term debt maturities in one of two following manners:

1. Annual long-term debt maturities for a given number of years (usually 5 years); remaining debt maturities are then aggregated.

Example: Company ABC reports long-term debt maturities as:

Company Description	Value
Long-Term Debt Maturing within 1 Year	50
Long-Term Debt Maturing within 2 Years	100
Long-Term Debt Maturing within 3 Years	100
Long-Term Debt Maturing within 4 Years	100
Long-Term Debt Maturing within 5 Years	100
Long-Term Debt Maturing after 5 Years	300

Definition revised June 2003

Standardized Long Term Debt Maturing in Years 1 through 10

SLD1 through SLD10

COA Code	COA Description	Eikon for Office Field	Eikon for Office Label
SLD1	Long Term Debt Maturing within 1 Year	TR.LTDebtMaturingYear1	Long Term Debt Maturing within 1 Year
SLD2	Long Term Debt Maturing in Year 2	TR.LTDebtMaturingYear2	Long Term Debt Maturing in Year 2
SLD3	Long Term Debt Maturing in Year 3	TR.LTDebtMaturingYear3	Long Term Debt Maturing in Year 3
SLD4	Long Term Debt Maturing in Year 4	TR.LTDebtMaturingYear4	Long Term Debt Maturing in Year 4
SLD5	Long Term Debt Maturing in Year 5	TR.LTDebtMaturingYear5	Long Term Debt Maturing in Year 5
SLD6	Long Term Debt Maturing in Year 6	TR.LTDebtMaturingYear6	Long Term Debt Maturing in Year 6
SLD7	Long Term Debt Maturing in Year 7	TR.LTDebtMaturingYear7	Long Term Debt Maturing in Year 7
SLD8	Long Term Debt Maturing in Year 8	TR.LTDebtMaturingYear8	Long Term Debt Maturing in Year 8
SLD9	Long Term Debt Maturing in Year 9	TR.LTDebtMaturingYear9	Long Term Debt Maturing in Year 9

SLD10	Long Term Debt Maturing in Year 10	TR.LTDebtMaturingYear10	Long Term Debt Maturing in Year 10
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Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental

These values represent the amount of long term debt maturing within a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their long term debt maturities in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their long term debt as follows:

Company Description	Value
Long-Term Debt Maturing within 1 Year	40
Long-Term Debt Maturing in 2-5 Years	300

This appears in the Standardized product as:

COA Code	Description	Value
SLD1	Std. Long-Term Debt Maturing Within 1 Year	40
SLD2	Std. Long-Term Debt Maturing in Year 2	75
SLD3	Std. Long-Term Debt Maturing in Year 3	75
SLD4	Std. Long-Term Debt Maturing in Year 4	75
SLD5	Std. Long-Term Debt Maturing in Year 5	75

Definition revised June 2003

Standardized Long Term Debt Maturing in Years 2 and 3

SLD23

COA Code	SLD23
Eikon for Office Field	TR.LtdMat23
Eikon for Office Label	Long Term Debt Maturing in Years 2 and 3
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Utility, Insurance, Bank

Data Type Supplemental

Standardized Long Term Debt Maturing in Years 2 and 3 represents the summation of Standardized Long Term Debt Maturing in Year 2 [SLD2] and Standardized Long Term Debt Maturing in Year 3 [SLD3].

Definition revised June 2003

Standardized Long Term Debt Maturing in Years 4 and 5

SLD45

COA Code SLD45

Eikon for Office Field TR.LtdMat45

Eikon for Office Label Long Term Debt Maturing in Years 4 and 5

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility, Insurance, Bank

Data Type Supplemental

Standardized Long Term Debt Maturing in Years 4 and 5 represents the summation of Standardized Long Term Debt Maturing in Year 4 [SLD4] and Standardized Long Term Debt Maturing in Year 5 [SLD5].

Definition revised June 2003

Standardized Long Term Debt Maturing in Year 6 & Beyond

SLD6B

COA Code SLD6B

Eikon for Office Field TR.LTDDebtMaturingYear6AndBeyond

Eikon for Office Label Long Term Debt Maturing in Year 6 and Beyond

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility, Insurance, Bank

Data Type Supplemental

Standardized Long Term Debt Maturing in Year 6 and Beyond represents Total Long Term Debt, Supplemental [VTLD] less Standardized Long Term Debt Maturing within 1 Year [SLD1], Standardized Long Term Debt Maturing in Year 2 [SLD2], Standardized Long Term Debt Maturing in Year 3 [SLD3], Standardized Long Term Debt Maturing in Year 4 [SLD4] and Standardized Long Term Debt Maturing in Year 5 [SLD5].

Definition revised June 2003

Total Long Term Debt, Supplemental**VTLD**

COA Code	VTLD
Eikon for Office Field	TR.TotalLTDebtSuppl
Eikon for Office Label	Total Long Term Debt, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental Item

Total Long Term Debt, Supplemental (VTLD) reflects the sum of Long Term Debt Maturing within 1 through 10 Years (VLD1 through VLD9 and VLDA) and Long Term Debt – Remaining Maturities (VLDR).

Definition revised June 2003

Capital Leases Maturing Within 1 through 10 Years & Remaining Maturities**VCL1 through VCL9, VCLA and VCLR**

COA Code	COA Description	Eikon for Office Field	Eikon for Office Label
VCL1	Capital Lease Payments Due within 1 Year	n/a	n/a
VCL2	Capital Lease Payments Due in Year 2	n/a	n/a
VCL3	Capital Lease Payments Due in Year 3	n/a	n/a
VCL4	Capital Lease Payments Due in Year 4	n/a	n/a
VCL5	Capital Lease Payments Due in Year 5	n/a	n/a
VCL6	Capital Lease Payments Due in Year 6	n/a	n/a
VCL7	Capital Lease Payments Due in Year 7	n/a	n/a
VCL8	Capital Lease Payments Due in Year 8	n/a	n/a
VCL9	Capital Lease Payments Due in Year 9	n/a	n/a
VCLA	Capital Lease Payments Due in Year 10	n/a	n/a
VCLR	Capital Leases - Remaining Maturities	n/a	n/a

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Utility, Bank, Insurance

Data Type Supplemental Item

Capital leases, also known as finance leases, are defined as leased assets where the majority of risks and benefits of the underlying assets have been transferred to the lessee. These non-cumulative values reflect the amount of capital leases maturing from the balance sheet period end date. Capital leases maturities provided in 'yearly ranges' are treated similarly to Long Term Debt Maturities, with the entire maturity value for the range classified as maturing within the end year of the provided range.

These values are generally reflected at present value (gross lease payments less interest and executory costs). If company provides gross capital leases maturities, total gross capital leases is then reconciled to present value with Interest Costs (VINC) and/or Executory Costs (VEXC).

Financial (capital) lease maturities include right-of-use liabilities related to financial (capital) lease contracts.

If a company does not specify whether leasing liabilities are related to financial or operating leases, we classify them as financial leases if a company uses the International Financial Reporting Standards following the changes introduced on January 1st, 2019.

These values are obtained from the notes of the financial statements.

Definition revised January 2019

Standardized Capital Lease Payments Due Within Year 1 & Through Year 10

SCL1 through SCL10

COA Code	COA Description	Eikon for Office Field	Eikon for Office Label
SCL1	Capital Lease Payments Due in Year 1	TR.CapitalLeasePymtsDueYear1	Capital Lease Payments Due in Year 1
SCL2	Capital Lease Payments Due in Year 2	TR.CapitalLeasePymtsDueYear2	Capital Lease Payments Due in Year 2
SCL3	Capital Lease Payments Due in Year 3	TR.CapitalLeasePymtsDueYear3	Capital Lease Payments Due in Year 3
SCL4	Capital Lease Payments Due in Year 4	TR.CapitalLeasePymtsDueYear4	Capital Lease Payments Due in Year 4
SCL5	Capital Lease Payments Due in Year 5	TR.CapitalLeasePymtsDueYear5	Capital Lease Payments Due in Year 5
SCL6	Capital Lease Payments Due in Year 6	TR.CapitalLeasePymtsDueYear6	Capital Lease Payments Due in Year 6
SCL7	Capital Lease Payments Due in Year 7	TR.CapitalLeasePymtsDueYear7	Capital Lease Payments Due in Year 7

SCL8	Capital Lease Payments Due in Year 8	TR.CapitalLeasePymtsDueYear8	Capital Lease Payments Due in Year 8
SCL9	Capital Lease Payments Due in Year 9	TR.CapitalLeasePymtsDueYear9	Capital Lease Payments Due in Year 9
SCL10	Capital Lease Payments Due in Year 10	TR.CapitalLeasePymtsDueYear10	Capital Lease Payments Due in Year 10

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

These values represent the amount of capital lease payments due in a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their capital lease payments in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their capital lease payments as follows:

Company Description	Value
Capital Leases Due within 1 Year	40
Capital Lease Payments Due in 2-5 Years	300

This appears in the Standardized product as:

COA Code	Description	Value
SCL1	Std. Capital Lease Payments Due Within 1 Year	40
SCL2	Std. Capital Lease Payments Due in Year 2	75
SCL3	Std. Capital Lease Payments Due in Year 3	75
SCL4	Std. Capital Lease Payments Due in Year 4	75
SCL5	Std. Capital Lease Payments Due in Year 5	75

Definition revised June 2003

Standardized Capital Lease Payments Due in Years 2 and 3

SCL23

COA Code SCL23

Eikon for Office Field TR.ClpDue23

Eikon for Office Label	Capital Lease Payments Due in 2-3 Years
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental

Standardized Capital Lease Payments Due in Years 2 and 3 represents the summation of Standardized Capital Lease Payments Due in Year 2 [SCL2] and Standardized Capital Lease Payments Due in Year 3 [SCL3].

Definition revised June 2003

Standardized Capital Lease Payments Due in Years 4 and 5

SCL45

COA Code	SCL45
Eikon for Office Field	TR.ClDue45
Eikon for Office Label	Capital Lease Payments Due in 4-5 Years
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Capital Lease Payments Due in Years 4 and 5 represents the summation of Standardized Capital Lease Payments Due in Year 4 [SCL4] and Standardized Capital Lease Payments Due in Year 5 [SCL5].

Definition revised June 2003

Standardized Capital Lease Payments Due in Years 6 & Beyond

SCL6B

COA Code	SCL6B
Eikon for Office Field	TR.CapitalLeasePymtsDueYear6AndBeyond
Eikon for Office Label	Capital Lease Pmnts Due in Years 6 and Beyond
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Capital Lease Payments Due in Year 6 and Beyond represents Total Capital Leases, Supplemental [VTCL] less Standardized Capital Lease Payments Due within 1 Year [SCL1], Standardized Capital Lease Payments Due in Year 2 [SCL2], Standardized Capital Lease Payments Due in Year 3 [SCL3], Standardized Capital Lease Payments Due in Year 4 [SCL4] and Standardized Capital Lease Payments Due in Year 5 [SCL5].

Definition revised June 2003

Interest Costs

VINC

COA Code	VINC
Eikon for Office Field	TR.InterestCosts
Eikon for Office Label	Interest Costs
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Interest Costs [VINC] reflects the growth (interest rate) value discounted from future capital lease payments to reconcile these payments to present value. This item is used when capital lease maturities are presented as gross payments (versus maturities presented at present value).

Interest Costs [VINC] is always reported as a negative value and can be obtained from the notes to the financial statements. This value may include executory costs.

Interest Costs [VINC] excludes:

- Interest costs used to discount operating lease liabilities to their present value (classified as Operating Leases - Interest Cost [VOLI])

Definition revised January 2019

Executory Costs

VEXC

COA Code	VEXC
Eikon for Office Field	TR.ExecutoryCosts
Eikon for Office Label	Executory Costs
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Executory Costs (VEXC) reflects administrative, legal, and tax expense deducted from future capital lease payments to reconcile payments to present value. This item is used when capital lease maturities are presented as gross payments (versus maturities presented at present value).

Executory Costs (VEXC) is always reported as a negative value and can be obtained from the notes to the financial statements.

Definition revised June 2003

Total Capital Leases

VTCL

COA Code	VTCL
Eikon for Office Field	TR.TotalCapitalLeasesSuppl
Eikon for Office Label	Total Capital Leases, Supplemental
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Total Capital Leases (VTCL) reflects the sum of Capital Leases Maturing within 1 through 10 Years (VCL1 through VCL9 and VCLA), Capital Leases – Remaining Maturities (VCLR), Interest Costs (VINC) and Executory Costs (VEXC).

Definition revised June 2003

Operating Leases Maturing Within 1 through 10 Years & Remaining Maturities

VOL1 through VOL9, VOLA and VOLR

COA Code	COA Description	Eikon for Office Field	Eikon for Office Label
VOL1	Operating Lease Pymts. Due within 1 Year	Available for SOL1	Available for SOL1
VOL2	Operating Lease Payments Due in Year 2	Available for SOL2	Available for SOL2
VOL3	Operating Lease Payments Due in Year 3	Available for SOL3	Available for SOL3
VOL4	Operating Lease Payments Due in Year 4	Available for SOL4	Available for SOL4
VOL5	Operating Lease Payments Due in Year 5	Available for SOL5	Available for SOL5
VOL6	Operating Lease Payments Due in Year 6	Available for SOL6	Available for SOL6
VOL7	Operating Lease Payments Due in Year 7	Available for SOL7	Available for SOL7
VOL8	Operating Lease Payments Due in Year 8	Available for SOL8	Available for SOL8
VOL9	Operating Lease Payments Due in Year 9	Available for SOL9	Available for SOL9
VOLA	Operating Lease Payments Due in Year 10	Available for SOL10	Available for SOL10

VOLR	Operating Leases - Remaining Payments	Available for SOLR	Available for SOLR
VOLI	Operating Leases - Interest Cost	Available for SOLI	Available for SOLI

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Operating Leases are defined as leased assets where the majority of risks and benefits of the underlying assets remain with the lessor. These non-cumulative values reflect the amount of operating leases maturing from the balance sheet period end date.

Operating leases maturities provided in 'yearly ranges' are treated similarly to long-term debt maturities and capital lease maturities, with the entire maturity value for the range classified as maturing within the end year of the provided range.

If company provides gross capital leases maturities, total gross capital leases are then reconciled to the present value with Operating Leases - Interest Cost [VOLI].

Operating lease maturities include right-of-use liabilities related to operating lease contracts.

If a company does not specify whether leasing liabilities are related to financial or operating leases, we classify them as financial leases if a company uses the International Financial Reporting Standards following the changes introduced on January 1st, 2019.

These values are obtained from the notes of the financial statements.

Definition revised January 2019

Standardized Operating Lease Payments Due in Years 1 to 10 SOL1 to SOL10

COA Code	COA Description	Eikon for Office Field	Eikon for Office Label
SOL1	Operating Lease Payments Due in Year 1	TR.OperatingLeasePymtsDueinYear1	Operating Lease Payments Due in Year 1
SOL2	Operating Lease Payments Due in Year 2	TR.OperatingLeasePymtsDueinYear2	Operating Lease Payments Due in Year 2
SOL3	Operating Lease Payments Due in Year 3	TR.OperatingLeasePymtsDueinYear3	Operating Lease Payments Due in Year 3
SOL4	Operating Lease Payments Due in Year 4	TR.OperatingLeasePymtsDueinYear4	Operating Lease Payments Due in Year 4
SOL5	Operating Lease Payments Due in Year 5	TR.OperatingLeasePymtsDueinYear5	Operating Lease Payments Due in Year 5
SOL6	Operating Lease Payments Due in Year 6	TR.OperatingLeasePymtsDueinYear6	Operating Lease Payments Due in Year 6

SOL7	Operating Lease Payments Due in Year 7	TR.OperatingLeasePymtsDueinYear7	Operating Lease Payments Due in Year 7
SOL8	Operating Lease Payments Due in Year 8	TR.OperatingLeasePymtsDueinYear8	Operating Lease Payments Due in Year 8
SOL9	Operating Lease Payments Due in Year 9	TR.OperatingLeasePymtsDueinYear9	Operating Lease Payments Due in Year 9
SOL10	Operating Lease Payments Due in Year 10	TR.OperatingLeasePymtsDueinYear10	Operating Lease Payments Due in Year 10
SOL1	Operating Leases - Interest Cost	TR.OperatingLeaseInterestCost	Operating Leases - Interest Cost

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

These values represent the amount of operating lease payments due in a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their operating lease payments in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their operating lease payments as follows:

Company Description	Value
Operating Lease Payments Due within 1 Year	40
Operating Lease Payments Due in 2-5 Years	300

This appears in the Standardized product as:

COA Code	Description	Value
SOL1	Std. Operating Lease Payments Due Within 1 Year	40
SOL2	Std. Operating Lease Payments Due in Year 2	75
SOL3	Std. Operating Lease Payments Due in Year 3	75
SOL4	Std. Operating Lease Payments Due in Year 4	75
SOL5	Std. Operating Lease Payments Due in Year 5	75

Definition revised June 2003

Standardized Operating Lease Payments Due in Years 2 & 3 SOL23

COA Code SOL23

Eikon for Office Field	TR.OlpDue23
Eikon for Office Label	Operating Lease Payments Due in Years 2 and 3
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Operating Lease Payments Due in Years 2 and 3 represents the summation of Standardized Operating Lease Payments Due in Year 2 [SOL2] and Standardized Operating Lease Payments Due in Year 3 [SOL3].

Definition revised June 2003

Standardized Operating Lease Payments Due in Years 4 & 5

SOL45

COA Code	SOL45
Eikon for Office Field	TR.OlpDue45
Eikon for Office Label	Operating Lease Payments Due in Years 4 and 5
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Operating Lease Payments Due in Years 4 and 5 represents the summation of Standardized Operating Lease Payments Due in Year 4 [SOL4] and Standardized Operating Lease Payments Due in Year 5 [SOL5].

Definition revised June 2003

Standardized Operating Lease Payments Due in Years 6 & Beyond

SOL6B

COA code	SOL6B
Eikon for Office Field	TR.OperatingLeasePymtsDueinYear6AndBeyond
Eikon for Office Label	Oper Lease Pmnts Due in Years 6 and Beyond
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Utility

Data Type Supplemental

Standardized Operating Lease Payments Due in Year 6 and Beyond represents Total Operating Leases, Supplemental [VTOL] less Standardized Operating Lease Payments Due within 1 Year [SOL1], Standardized Operating Lease Payments Due in Year 2 [SOL2], Standardized Operating Lease Payments Due in Year 3 [SOL3], Standardized Operating Lease Payments Due in Year 4 [SOL4] and Standardized Operating Lease Payments Due in Year 5 [SOL5].

Definition revised June 2003

Operating Leases - Interest Cost

VOLI/SOLI

COA Code VOLI

Eikon for Office Field TR.OperatingLeaseInterestCost

Eikon for Office Label Operating Leases - Interest Cost

Units Millions

Polarity Positive

Annual History Since 2018

Quarterly History Since 2018

COA Type Insurance, Utility, Industrial, Banks

Data Type Supplemental Item

Operating Leases - Interest Cost [VOLI/SOLI] represents the interest cost used to discount the future operating lease liabilities to the present value of net operating lease obligations.. This item is reported within operating lease maturities.

Operating Leases - Interest Cost [VOLI/SOLI] is always reported as a negative value.

Operating Leases - Interest Cost [VOLI] is presented in company-specific financials. Operating Leases - Interest Cost [VOLI] is presented in standardized financials.

Operating Leases - Interest Cost [VOLI/SOLI] excludes:

- Interest costs used to discount capital (financial) lease liabilities to their present value (classified as Interest Costs [VINC])

Definition amended October 2020

Total Operating Leases, Supplemental

VTOL

COA Code VTOL

Eikon for Office Field TR.TotalOperatingLeasesSuppl

Eikon for Office Label Total Operating Leases, Supplemental

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility, Bank, Insurance

Data Type Supplemental Item

Total Operating Leases, Supplemental [VTOL] reflects the sum of Operating Leases Maturing within 1 through 10 Years [VOL1 through VOL9 and VOLA], Operating Leases – Remaining Maturities [VOLR] and Operating Leases - Interest Cost [VOLI].

Definition revised January 2019

Balance Sheet – Pension Plans

Total Funded Status		VFSS
COA Code	VFSS	
Eikon for Office Field	TR.TotalFundedStatus	
Eikon for Office Label	Total Funded Status	
Units	Millions	
Polarity	Positive	
Annual History	Since 2003	
Quarterly History		
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Asset/Liability	

Total Funded Status [VFSS] is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets.

Total Funded Status [VFSS] represents:

- Pension Obligation – Domestic [VAPD]
- Pension Obligation – Foreign [VAPF]
- Post-Retirement Obligation [VAPR]
- Plan Assets – Domestic [VPAD]
- Plan Assets – Foreign [VPAF]
- Plan Assets – Post-Retirement [VPAP]
- Funded Status – Domestic [VPPD]
- Funded Status – Foreign [VPPF]
- Funded Status – Post-Retirement [VPPP]
- Unfunded Plan Obligations [VPUF]

Definition revised July 2006

Pension Obligation - Domestic		VAPD
COA Code	VAPD	
Eikon for Office Field	TR.PensionObligationDomestic	
Eikon for Office Label	Pension Obligation - Domestic	
Units	Millions	
Polarity	Positive	

Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VAPD Pension Obligation - Domestic represents the value of benefits for plans based in the company's home country.

Definition revised July 2006

Pension Obligation - Foreign

VAPF

COA Code	VAPF
Eikon for Office Field	TR.PensionObligationForeign
Eikon for Office Label	Pension Obligation - Foreign
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VAPF Pension Obligation - Foreign represents the value of benefits for plans based in countries other than the company's home country.

Definition revised July 2006

Post-Retirement Obligation

VAPR

COA Code	VAPR
Eikon for Office Field	TR.PostRetirementObligation
Eikon for Office Label	Post-Retirement Obligation
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VAPR Post-Retirement Obligation represents the value of benefits for Post-Retirement plans based in countries other than the company's home country.

Definition revised July 2006

Plan Assets - Domestic**VPAD**

COA Code	VPAD
Eikon for Office Field	TR.PlanAssetsDomestic
Eikon for Office Label	Plan Assets - Domestic
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VPAD Plan Assets- Domestic represents the fair value of plan assets for plans based in the company's home country.

Definition revised July 2006

Plan Assets - Foreign**VPAF**

COA Code	VPAF
Eikon for Office Field	TR.PlanAssetsForeign
Eikon for Office Label	Plan Assets - Foreign
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VPAF Plan Assets - Foreign represents the fair value of plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Plan Assets – Post-Retirement**VPAP**

COA Code	VPAP
Eikon for Office Field	TR.PlanAssetsPostRetirement
Eikon for Office Label	Plan Assets - Post-Retirement
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	

COA Type Industrial, Bank, Insurance, Utility

Data Type Assets

Plan Assets – Post-Retirement [VPAP] represents the fair value of plan assets for Post-Retirement Plans.

Definition revised July 2006

Funded Status - Domestic

VPPD

COA Code VPPD

Eikon for Office Field TR.FundedStatusDomestic

Eikon for Office Label Funded Status - Domestic

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VPPD Funded Status - Domestic represents the funding status of the plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. This is the "headline" number cited when a company's pension plan is considered "underfunded". A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets.

Definition revised July 2006

Funded Status - Foreign

VPPF

COA Code VPPF

Eikon for Office Field TR.FundedStatusForeign

Eikon for Office Label Funded Status - Foreign

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

Funded Status – Foreign [VPPF] represents the funding status of plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. This is the "headline" number cited when a company's pension plan is considered "underfunded". A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets.

Definition revised July 2006

Funded Status – Post-Retirement**VPPP**

COA Code	VPPP
Eikon for Office Field	TR.FundedStatusPostRetirement
Eikon for Office Label	Funded Status - Post-Retirement
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset/Liability

Funded Status – Post-Retirement [VPPP] represents funding status of plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets.

This is the “headline” number cited when a company’s pension plan is considered “underfunded”. A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan’s assets.

Definition revised July 2006

Unfunded Plan Obligations**VPUF**

COA Code	VPUF
Eikon for Office Field	TR.UnfundPInOblig
Eikon for Office Label	Unfunded Plan Obligations
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Unfunded Plan Obligations [VPUF] represent an underfunded plan that does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan’s assets (i.e. accumulated benefit obligation exceeds plan assets).

Definition revised July 2006

Total Plan Obligations**STPO**

COA Code	STPO
Eikon for Office Field	TR.TotalPlanObligations
Eikon for Office Label	Total Plan Obligations
Units	Millions

Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Obligations (STPO) represents the total value of all pension, post-retirement and other plan obligations for a company. Total Plan Obligations (STPO) is calculated as the sum of:

- Pension Obligation - Domestic [VAPD]
- Pension Obligation - Foreign [VAPF]
- Post-Retirement Obligation [VAPR]
- Unfunded Plan Obligations [VPUF]

Definition revised February 2007

Total Plan Assets

STPA

COA Code	STPA
Eikon for Office Field	TR.TotalPlanAssets
Eikon for Office Label	Total Plan Assets
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Assets (STPA) represents the total value of all pension and post-retirement plan assets for a company. Total Plan Assets (STPA) is calculated as the sum of:

- Plan Assets - Domestic [VPAD]
- Plan Assets - Foreign [VPAF]
- Plan Assets - Post-Retirement [VPAP]

Definition revised February 2007

Accumulated Obligation - Domestic

VPQD

COA Code	VPQD
Eikon for Office Field	TR.AccumulatedObligationDomestic
Eikon for Office Label	Accumulated Obligation - Domestic
Units	Millions
Polarity	Positive

Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Accumulated Obligation - Domestic [VPQD] represents the present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Accumulated Obligation - Foreign

VPQF

COA Code	VPQF
Eikon for Office Field	TR.AccumulatedObligationForeign
Eikon for Office Label	Accumulated Obligation - Foreign
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Accumulated Obligation – Foreign [VPQF] represents the present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Accumulated Obligation – Post-Retirement

VPQR

COA Code	VPQR
Eikon for Office Field	TR.PostRetAccumOblig
Eikon for Office Label	Accumulated Obligation - Post-Retirement
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Accumulated Obligation – Post-Retirement [VPQR] represents the present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Period End Assumptions**VASP**

COA Code	VASP
Eikon for Office Field	TR.PeriodEndAssumptions
Eikon for Office Label	Period End Assumptions
Units	n/a
Polarity	n/a
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Period End Assumptions [VASP] represents pension and other post-retirement plan assumptions, as of the balance sheet date.

Assumption rates are given for both the income statement and the balance sheet. The rates labeled "for the period ended ..." are populated in the income statement. The rates labeled "at" are populated in the balance sheet.

If a range of rates is given, the lower rate is to be populated. (Ex. Discount Rate = 3.5% - 6.25%, 3.5% is the rate to be populated). If multiple rates are given, each rate is collected.

If a company does not specify whether assumptions relate to the period end date or period averages, period end assumptions are populated.

Period End Assumptions [VASP] represents the following rates as of the period end date, used for the calculation of net plan assets and the funded status:

- Discount Rate – Domestic [VDRD]
- Discount Rate – Foreign [VDRF]
- Discount Rate – Post-Retirement [VDRP]
- Expected Rate of Return – Domestic [VERD]
- Expected Rate of Return – Foreign [VERF]
- Expected Rate of Return – Post-Retirement [VERR]
- Compensation Rate – Domestic [VRCD]
- Compensation Rate – Foreign [VRCF]
- Compensation Rate – Post-Retirement [VRCP]
- Pension Payment Rate – Domestic [VRPD]
- Pension Payment Rate – Foreign [VRPF]

Period End Assumptions [VASP] excludes average rates used during the accounting period for the calculation of net plan costs (Assumptions [VISA]).

Definition revised May 2017

Discount Rate - Domestic**VDRD**

COA Code	VDRD
Eikon for Office Field	TR.DiscountRateDomesticBS Stmt
Eikon for Office Label	Discount Rate - Domestic, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Discount Rate - Domestic [VDRD] represents the rate used in determining the present value of plan obligations for plans based in the company's home country.

Definition revised July 2006

Discount Rate - Foreign**VDRF**

COA Code	VDRF
Eikon for Office Field	TR.DiscountRateForeignBS Stmt
Eikon for Office Label	Discount Rate - Foreign, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Discount Rate - Foreign [VDRF] represents the rate used in determining the present value of plan obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Discount Rate – Post-Retirement**VDRP**

COA Code	VDRP
Eikon for Office Field	TR.DiscountRatePostRetirement
Eikon for Office Label	Discount Rate - Post-Retirement, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Discount Rate - Post-Retirement [VDRP] represents the rate used in determining the present value of plan obligations for Post-Retirement plans.

Definition revised July 2006

Expected Rate of Return- Domestic

VERD

COA Code VERD

Eikon for Office Field TR.ExpectedRateofReturnDomesticBS Stmt

Eikon for Office Label Expected Rate of Return - Domestic, (%)

Units Percentage (%)

Polarity Positive

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Expected Rate of Return- Domestic [VERD] reflects the estimated return on plan assets for plans based in the company's home country.

Definition revised July 2006

Expected Rate of Return- Foreign

VERF

COA Code VERF

Eikon for Office Field TR.ExpectedRateofReturnForeignBS Stmt

Eikon for Office Label Expected Rate of Return - Foreign, (%)

Units Percentage (%)

Polarity Positive

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Expected Rate of Return - Foreign [VERF] represents the estimated return on plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Expected Rate of Return– Post-Retirement

VERR

COA Code VERR

Eikon for Office Field TR.ExpectedRateofReturnPostRetirBS Stmt

Eikon for Office Label Expected Rate of Return - Post-Retirement, (%)

Units Percentage (%)

Polarity Positive

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Expected Rate of Return - Post-Retirement [VERR] represents the estimated return on plan assets for Post-Retirement plans.

Definition revised July 2006

Compensation Rate - Domestic

VRCD

COA Code VRCD

Eikon for Office Field TR.DomCompRate

Eikon for Office Label Compensation Rate - Domestic, (%)

Units Percentage (%)

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Compensation Rate - Domestic [VRCD] represents the projected increase in salaries used in calculation of future benefit obligations for plans based in the company's home country.

Definition revised July 2006

Compensation Rate - Foreign

VRCF

COA Code VRCF

Eikon for Office Field TR.ForCompRate

Eikon for Office Label Compensation Rate - Foreign, (%)

Units Percentage (%)

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Compensation Rate - Foreign [VRCF] represents the projected increase in salaries used in calculation of future benefit obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Compensation Rate – Post-Retirement**VRCP**

COA Code	VRCP
Eikon for Office Field	TR.PostRetCompRate
Eikon for Office Label	Compensation Rate - Post-Retirement, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Compensation Rate - Post-Retirement [VRCP] represents the projected increase in salaries used in calculation of future benefit obligations for Post-Retirement plans.

Definition revised July 2006

Pension Payment Rate - Domestic**VRPD**

COA Code	VRPD
Eikon for Office Field	TR.PensionPaymentRateDomesticBSStmnt
Eikon for Office Label	Pension Payment Rate - Domestic, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

Pension Payment Rate - Domestic [VRPD] represents the payment rate of pension plans for plans based in the company's home country.

Definition revised July 2006

Pension Payment Rate - Foreign**VRPF**

COA Code	VRPF
Eikon for Office Field	TR.PensionPaymentRateForeignBSStmt
Eikon for Office Label	Pension Payment Rate - Foreign, (%)
Units	Percentage (%)
Polarity	Positive
Annual History	

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Pension Payment Rate - Foreign [VRPF] represents the payment rate of pension plans for plans based in countries other than the company's home country.

Definition revised July 2006

Prepaid Benefits - Domestic

VABD

COA Code VABD

Eikon for Office Field TR.PrepaidBenefitsDomestic

Eikon for Office Label Prepaid Benefits - Domestic

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VABD Prepaid Benefits - Domestic represents cumulative employer contributions in excess of accrued net pension cost for plans based in the company's home country.

Definition revised July 2006

Prepaid Benefits - Foreign

VABF

COA Code VABF

Eikon for Office Field TR.PrepaidBenefitsForeign

Eikon for Office Label Prepaid Benefits - Foreign

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VABF Prepaid Benefits - Foreign represents cumulative employer contributions in excess of accrued net pension cost for plans based in countries other than the company's home country.

Definition revised July 2006

Prepaid Benefits – Post-Retirement

VABP

COA Code VABP

Eikon for Office Field TR.PrepaidBenefitsPostRetirement

Eikon for Office Label Prepaid Benefits - Post-Retirement

Units Millions

Polarity Positive

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VABP Prepaid Benefits – Post-Retirement represents cumulative employer contributions in excess of accrued net pension cost for Post-Retirement plans.

Definition revised July 2006

Intangible Assets - Domestic

VAID

COA Code VAID

Eikon for Office Field TR.IntangibleAssetsDomestic

Eikon for Office Label Intangible Assets - Domestic

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAID Intangible Assets - Domestic represents legal claims to future benefits for plans based in the company's home country.

Definition revised July 2006

Intangible Assets - Foreign

VAIF

COA Code VAIF

Eikon for Office Field TR.IntangibleAssetsForeign

Eikon for Office Label Intangible Assets - Foreign

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAIF Intangible Assets - Foreign represents legal claims to future benefits for plans based in countries other than the company's home country.

Definition revised July 2006

Intangible Assets – Post-Retirement

VAIP

COA Code	VAIP
Eikon for Office Field	TR.IntangibleAssetsPostRetirement
Eikon for Office Label	Intangible Assets - Post-Retirement
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VAIP Intangible Assets – Post-Retirement represents legal claims to future benefits for Post-Retirement plans.

Definition revised July 2006

Accrued Liabilities - Domestic

VALD

COA Code	VALD
Eikon for Office Field	TR.DomAccruedLiab
Eikon for Office Label	Accrued Liabilities - Domestic
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liabilities

VALD Accrued Liabilities - Domestic represents cumulative net pension cost accrued in excess of the employer's contributions for plans based in the company's home country.

Definition revised July 2006

Accrued Liabilities - Foreign

VALF

COA Code	VALF
Eikon for Office Field	TR.ForAccruedLiab
Eikon for Office Label	Accrued Liabilities - Foreign
Units	Millions

Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VALF Accrued Liabilities - Foreign represents cumulative net pension cost accrued in excess of the employer's contributions for plans based in countries other than the company's home country.

Definition revised July 2006

Accrued Liabilities - Post-Retirement

VALP

COA Code	VALP
Eikon for Office Field	TR.PostRetAccruedLiab
Eikon for Office Label	Accrued Liabilities - Post-Retirement
Units	Millions
Polarity	Negative
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liabilities

VALP Accrued Liabilities – Post-Retirement represents cumulative net pension cost accrued in excess of the employer's contributions for Post-Retirement plans.

Definition revised July 2006

Other Assets, Net - Domestic

VAOD

COA Code	VAOD
Eikon for Office Field	TR.DomOtherAsset
Eikon for Office Label	Other Assets, Net - Domestic
Units	Millions
Polarity	Positive (net assets presented as positive values, net liabilities as negative values)
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Assets

VAOD Other Assets, Net - Domestic represents any items which do not have an associated COA code and line item for plans based in the company's home country.

Definition revised July 2006

Other Assets, Net - Foreign**VAOF**

COA Code	VAOF
Eikon for Office Field	TR.ForOtherAsset
Eikon for Office Label	Other Assets, Net - Foreign
Units	Millions
Polarity	Positive (net assets presented as positive values, net liabilities as negative values)
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VAOF Other Assets, Net – Foreign represents any items which do not have an associated COA code and line item for plans based in countries other than the company's home country.

Definition revised July 2006

Other Assets, Net - Post-Retirement**VAOP**

COA Code	VAOP
Eikon for Office Field	TR.OtherAssetsNetPostRetirement
Eikon for Office Label	Other Assets, Net - Post-Retirement
Units	Millions
Polarity	Positive (net assets presented as positive values, net liabilities as negative values)
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VAOP Other Assets, Net – Post-Retirement represents any items which do not have an associated COA code and line item for Post-Retirement plans.

Definition revised July 2006

Net Domestic Pension Assets**VARD**

COA Code	VARD
Eikon for Office Field	TR.NetDomesticPensionAssets
Eikon for Office Label	Net Domestic Pension Assets
Units	Millions
Polarity	Positive (net assets presented as positive values, net liabilities as negative values)
Annual History	
Quarterly History	

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VARD Net Domestic Pension Assets represents the sum of assets and liabilities for Domestic Pension plans.

Definition revised July 2006

Net Foreign Pension Assets

VARF

COA Code VARF

Eikon for Office Field TR.NetForeignPensionAssets

Eikon for Office Label Net Foreign Pension Assets

Units Millions

Polarity Positive (net assets presented as positive values, net liabilities as negative values)

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VARF Net Foreign Pension Assets represents the sum of assets and liabilities for Foreign Pension plans.

Definition revised July 2006

Net Post-Retirement Assets

VARP

COA Code VARP

Eikon for Office Field TR.NetPostRetirementAssets

Eikon for Office Label Net Post-Retirement Assets

Units Millions

Polarity Positive (net assets presented as positive values, net liabilities as negative values)

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VARP Net Post-Retirement Assets represents the sum of assets and liabilities for Post-Retirement plans.

Definition revised July 2006

Net Assets Recognized on Balance Sheet

VARS

COA Code VARS

Eikon for Office Field TR.NetAssetsRecognizedBalanceSheet

Eikon for Office Label Net Assets Recognized on Balance Sheet

Units Millions

Polarity	Positive (net assets presented as positive values, net liabilities as negative values)
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset/Liability

Net Assets Recognized on Balance Sheet [VARS] represents:

- Prepaid Benefits – Domestic [VABD]
- Prepaid Benefits – Foreign [VABF]
- Prepaid Benefits – Post-Retirement [VABP]
- Intangible Assets – Domestic [VAID]
- Intangible Assets- Foreign [VAIF]
- Intangible Assets – Post-Retirement [VAIP]
- Accrued Liabilities – Domestic [VALD]
- Accrued Liabilities- Foreign [VALF]
- Accrued Liabilities – Post-Retirement [VALP]
- Other Assets, Net – Domestic [VAOD]
- Other Assets, Net- Foreign [VAOF]
- Other Assets, Net – Post-Retirement [VAOP]
- Net Domestic Pension Assets [VARD]
- Net Foreign Pension Assets [VARF]
- Net Post-Retirement Assets [VARP]

Definition revised July 2006

Equity % - Domestic		VADE
COA Code	VADE	
Eikon for Office Field	TR.EquityPctDomestic	
Eikon for Office Label	Equity % - Domestic	
Units	Millions	
Polarity	Positive	
Annual History	Since 2003	
Quarterly History		
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Percentage	

VADE Equity % - Domestic represents the percentage of plan assets allocated to equity securities for Domestic pension plans.

Definition revised July 2006

Equity % - Foreign **VAFE**

COA Code	VAFE
Eikon for Office Field	TR.EquityPctForeign
Eikon for Office Label	Equity % - Foreign
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VAFE Equity % - Foreign represents the percentage of plan assets allocated to equity securities for Foreign pension plans.

Definition revised July 2006

Equity % - Post-Retirement **VARE**

COA Code	VARE
Eikon for Office Field	TR.EquityPctPostRetirement
Eikon for Office Label	Equity % - Post-Retirement
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VARE Equity % - Post-Retirement represents the percentage of plan assets allocated to equity securities for Post-Retirement plans.

Definition revised July 2006

Debt Securities % - Domestic **VDSD**

COA Code	VDSD
Eikon for Office Field	TR.DebtSecuritiesPctDomestic
Eikon for Office Label	Debt Securities % - Domestic
Units	Millions
Polarity	Positive
Annual History	Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VDS Debt Securities % - Domestic represents the percentage of plan assets allocated to debt securities for Domestic pension plans.

Definition revised July 2006

Debt Securities% - Foreign

VDSF

COA Code VDSF

Eikon for Office Field TR.DebtSecuritiesPctForeign

Eikon for Office Label Debt Securities % - Foreign

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VDSF Debt Securities % - Foreign represents the percentage of plan assets allocated to debt securities for Foreign pension plans.

Definition revised July 2006

Debt Securities % - Post-Retirement

VDSP

COA Code VDSP

Eikon for Office Field TR.DebtSecuritiesPctPostRetirement

Eikon for Office Label Debt Securities % - Post-Retirement

Units Millions

Polarity Positive

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VDSP Debt Securities % - Post-Retirement represents the percentage of plan assets allocated to debt securities for Post-Retirement plans.

Definition revised July 2006

Real Estate % - Domestic

VRED

COA Code VRED

Eikon for Office Field	TR.DomRealEstatePercent
Eikon for Office Label	Real Estate % - Domestic
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VRED Real Estate % - Domestic represents the percentage of plan assets allocated to real estate for Domestic pension plans.

Definition revised July 2006

Real Estate % - Foreign

VREF

COA Code	VREF
Eikon for Office Field	TR.RealEstatePctForeign
Eikon for Office Label	Real Estate % - Foreign
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VREF Real Estate % - Foreign represents the percentage of plan assets allocated to real estate for Foreign pension plans.

Definition revised July 2006

Real Estate % - Post-Retirement

VREP

COA Code	VREP
Eikon for Office Field	TR.RealEstatePctPostRetirement
Eikon for Office Label	Real Estate % - Post-Retirement
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VREP Real Estate % - Post-Retirement represents the percentage of plan assets allocated to real estate for Post-Retirement plans.

Definition revised July 2006

Private Investments % - Domestic

VVPD

COA Code	VVPD
Eikon for Office Field	TR.PrivateInvestmentsPctDomestic
Eikon for Office Label	Private Investments % - Domestic
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VVPD Private Investments % - Domestic represents the percentage of plan assets allocated to private investments for Domestic pension plans.

Definition revised July 2006

Private Investments % - Foreign

VVPF

COA Code	VVPF
Eikon for Office Field	TR.PrivateInvestmentsPctForeign
Eikon for Office Label	Private Investments % - Foreign
Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VVPF Private Investments % - Foreign represents the percentage of plan assets allocated to private investments for Foreign pension plans.

Definition revised July 2006

Private Investments % - Post-Retirement

VVPR

COA code	VVPR
Eikon for Office Field	TR.PrivateInvestmentsPctPostRetirement
Eikon for Office Label	Private Investments % - Post-Retirement
Units	Millions

Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VVPR Private Investments % - Post-Retirement represents the percentage of plan assets allocated to private investments for Post-Retirement plans.

Definition revised July 2006

Other Investments % - Domestic

VXID

COA Code	VXID
Eikon for Office Field	TR.OtherInvestmentsPctDomestic
Eikon for Office Label	Other Investments % - Domestic
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VXID Other Investments % - Domestic represents the percentage of plan assets allocated to other investments for Domestic pension plans.

Definition revised July 2006

Other Investments % - Foreign

VXIF

COA Code	VXIF
Eikon for Office Field	TR.OtherInvestmentsPctForeign
Eikon for Office Label	Other Investments % - Foreign
Units	Millions
Polarity	Positive
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VXIF Other Investments % - Foreign represents the percentage of plan assets allocated to other investments for Foreign pension plans.

Definition revised July 2006

Other Investments % - Post-Retirement**VXIP**

COA Code	VXIP
Eikon for Office Field	TR.OtherInvestmentsPctPostRetirement
Eikon for Office Label	Other Investments % - Post-Retirement
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VXIP Other Investments % - Post-Retirement represents the percentage of plan assets allocated to other investments for Post-Retirement plans.

Definition revised July 2006

Asset Allocation**VASA**

COA Code	VASA
Eikon for Office Field	TR.AssetAllocation
Eikon for Office Label	Asset Allocation
Units	n/a
Polarity	n/a
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VASA Asset Allocation represents the allocation of plan asset presentation lists the 'classes' of underlying investments of plan assets, showing each investment type as a percentage of total plan assets. Typically, these classes are broken down as follows:

The sum of each plan (Domestic/Foreign/Post Retirement) should total 100% (rounding).

Asset Allocation [VASA] represents:

- Equity % - Domestic [VADE]]
- Equity % - Foreign [VAFE]]
- Equity % - Post-Retirement [VARE]
- Debt Securities % - Domestic [VDSD]
- Debt Securities % - Foreign [VDSF]
- Debt Securities % - Post-Retirement [VDSP]
- Real Estate % - Domestic [VRED]

- Real Estate % - Foreign [VREF]
- Real Estate % - Post-Retirement [VREP]
- Private Investments % - Domestic [VVPD]
- Private Investments % - Foreign [VVPF]
- Private Investments % - Post-Retirement [VVPR]
- Other Investments % - Domestic [VXID]
- Other Investments % - Foreign [VXIF]
- Other Investments % - Post-Retirement [VXIP]

Definition revised July 2006

Operating Metrics – Airlines

Airlines	MAIB
COA code	MAIB
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, BS

Airlines [MAIT] represents the airlines industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fuelling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Size of Fleet	MBRO
COA Code	MBRO
Eikon for Office Field	TR.SizeOfFleet
Eikon for Office Label	Size of Fleet
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Airlines Operating Metrics, BS

Size of Fleet [MBRO] represents the number of aircraft operated by a single company or ownership as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Healthcare Facilities

Healthcare Facilities

MHFB

COA Code	MHFB
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, BS

Healthcare Facilities [MHFB] represents the healthcare facilities industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Hospitals

MHJQ

COA Code	MHJQ
Eikon for Office Field	TR.NumHospitals
Eikon for Office Label	Number of Hospitals
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, BS

Number of Hospitals [MHJQ] represents the number of hospitals owned by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Licensed Beds

MHJZ

COA Code	MHJZ
Eikon for Office Field	TR.NumLicensedBeds
Eikon for Office Label	Number of Licensed Beds
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Healthcare Facilities Operating Metrics, BS

Number of Licensed Beds [MHJZ] represents the maximum number of beds permitted in a facility under its license as at the end of the period, regardless of whether the beds are actually available for patient care.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Hotels/Gaming

Hotels/Gaming

MHGB

COA Code	MHGB
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, BS

Hotels/Gaming [MHGI] represents the hotels/gaming industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the hotels/gaming industry, reported by the company.

The Hotels/Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges
- Casinos & Gaming of companies engaged in casinos and gambling operations

The Hotels/Gaming Industry excludes:

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Properties		MHAQ
COA Code	MHAQ	
Eikon for Office Field	TR.NumProperties	
Eikon for Office Label	Number of Properties	
Units	Whole Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Hotels/Gaming Operating Metrics, BS	

Number of Properties [MHAQ] represents the total number of properties that the company owns as of the period end date.

Refinitiv obtains the break out of the Number of Properties [MHAQ] by brand names, if the information is disclosed in the financial report. Refinitiv then populates the number of properties under the specific brand name on separate lines using the same code [MHAQ]. However, each line has a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Rooms		MHAZ
COA Code	MHAZ	
Eikon for Office Field	TR.NumRooms	
Eikon for Office Label	Number of Rooms	
Units	Whole Number	
Polarity	Positive	
Annual History	Since 2002	

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Hotels/Gaming Operating Metrics, BS

Number of Rooms [MHAZ] represents the total number of rooms owned by the company as of the period end date.

Refinitiv obtains the break out of the Number of Rooms [MHAZ] by property brands, if the information is disclosed in the financial report. Refinitiv then populates the number of rooms under the specific property brand on separate lines using the same code [MHAZ]. However, each line has a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Insurance

Insurance		MINB
COA Code	MINB	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Insurance Operating Metrics, BS	

Insurance [MINB] represents the insurance industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies
- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans
- Property and casualty, and life and health Reinsurance carriers

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Embedded Value		MIEV
COA Code	MIEV	
Eikon for Office Field	TR.EmbeddedValueRptd	
Eikon for Office Label	Embedded Value Reported	
Units	Period Header Currency, Following Period Header Unit	
Polarity	Positive	
Annual History	Since 2002	

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Insurance Operating Metrics, BS

Embedded Value [MIEV] represents the present value of existing life insurance business at the valuation date and excluding any value attributable to future new business.

The embedded value is an Actuarial science construct, which allows the uncertain future cash-flows of a life insurer to be valued, so as to give a more realistic picture of the company's financial position, allowing for future contingencies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Managed Care

Managed Care MMCB

COA Code	MMCB
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Managed Care [MMCB] represents the Managed Care industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Managed Care industry, reported by the company.

The Managed Care Industry consists of:

- Companies engaged in providing managed healthcare, mainly operating in the United States.

The Managed Care Industry excludes:

- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Unprocessed Claims Inventories, Number MMJE

COA Code	MMJE
Eikon for Office Field	TR.UnprocessedClaimsInventoriesNumber
Eikon for Office Label	Unprocessed Claims Inventories, Number
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Number [MMJE] represents the claims count of claims received, but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Unprocessed Claims Inventories, Value

MMJG

COA Code	MMJG
Eikon for Office Field	TR.UnprocessedClaimsInventoriesValue
Eikon for Office Label	Unprocessed Claims Inventories, Value
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Value [MMJG] represents the estimated valuation of claims received but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Unprocessed Claims Inventories, Days

MMJK

COA Code	MMJK
Eikon for Office Field	TR.UnprocClaimInvDays
Eikon for Office Label	Unprocessed Claims Inventories, Days
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Number [MMJE] represents number of days on hand of the unprocessed claims inventories.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Days in Claims Payable (DCP)

MMJO

COA Code	MMJO
Eikon for Office Field	TR.DaysClaimPay
Eikon for Office Label	Days in Claims Payable (DCP)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Days in Claims Payable (DCP) [MMJE] represents the medical claim liabilities at the end of the period, divided by average medical expenses per day in the quarterly period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Days in Claims Payable excl. Capitation

MMJQ

COA Code	MMJQ
Eikon for Office Field	TR.DaysClaimPayExclCapit
Eikon for Office Label	Days in Claims Payable excl. Capitation
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Days in Claims Payable excl. Capitation [MMJE] represents medical claim liabilities at the end of the period divided by average medical expenses per day in the quarterly period, excluding capitation.

Companies may have some providers under capitation payment arrangements. Capitation refers to the system of payment for each customer served, rather than by service performed. Such capitation payment arrangements do not require a medical claim IBNR reserve.

Hence, companies with such capitation payment arrangements usually summarize the DCP metric excluding capitation expense.

IBNR: Incurred But Not Reported

DCP: Days in Claims Payable

Definition revised January 2021

Receipt Cycle Time (Days)**MMJZ**

COA Code	MMJZ
Eikon for Office Field	TR.ReceiptCycleTimeDays
Eikon for Office Label	Receipt Cycle Time (Days)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Receipt Cycle Time (Days) [MMJZ] represents the average length of time (in number of days) that has lapsed between the time when a claim was initially incurred and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Receipt Cycle Time (Months)**MMKE**

COA Code	MMKE
Eikon for Office Field	TR.ReceiptCycleTimeMonths
Eikon for Office Label	Receipt Cycle Time (Months)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Receipt Cycle Time (Months) [MMKE] represents the average length of time (in number of months) that has lapsed between the time when a claim was initially incurred, and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Claims Reserves**MMKG**

COA Code	MMKG
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Eikon for Office Field	TRClaimsReserves
Eikon for Office Label	Claims Reserves
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Claims Reserves [MMKG] represents the provisions set apart for future claims, as at the end of the period. The claims reserves include:

- Incurred but not reported claims
- Received but unprocessed claims
- Reserves for loss adjustment expenses

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Membership under Capitation - %

MMKO

COA Code	MMKO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Membership under Capitation - % [MMKO] represents the percentage of membership under the capitation agreement.

In a limited number of circumstances, the company contracts with hospitals and physicians to accept financial risk for a defined set of HMO membership. For transferring this risk, the company prepays these providers a monthly fixed-fee per member to coordinate substantially all of the medical care for their capitated HMO membership, including some health benefit administrative functions and claims processing.

Refinitiv obtains the break out of the Membership under Capitation - % [MMKO] by segments (such as: government or commercial segments), if the information is disclosed in the financial report. Refinitiv then populates the percentage of each segment on separate lines using the same code [MMKO]. However, each line has a unique description of the segment percentage reported.

Refinitiv does not break out Membership under Capitation - % [MMKO] by service systems (such as: hospital system based, physician group based). Refinitiv sums the percentages of the various service systems, and report the total percentage for the segment.

HMO: Health Maintenance Organization

Definition revised March 2008

Membership under Capitation, Total - %

MMKP

COA Code	MMKP
Eikon for Office Field	TR.MembershipUnderCapitationTotalPct
Eikon for Office Label	Membership under Capitation, Total -%
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Membership under Capitation - % [MMKP] represents the Company level Membership under Capitation Percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of membership under the capitation agreement.

In a limited number of circumstances, the company contracts with hospitals and physicians to accept financial risk for a defined set of HMO membership. For transferring this risk, the company prepays these providers a monthly fixed-fee per member to coordinate substantially all of the medical care for their capitated HMO membership, including some health benefit administrative functions and claims processing.

Refinitiv collects any segmental breakout information provided by the company using: Membership under Capitation - % [MMKO]

HMO: Health Maintenance Organization

Definition revised March 2008

Covered Lives

MMKQ

COA Code	MMKQ
Eikon for Office Field	TR.CoveredLives
Eikon for Office Label	Covered Lives
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Managed Care Operating Metrics, BS

Covered Lives [MMKQ] represents the total number of people covered by the insurance policies.

For example: one man is a member of a health insurance plan, but then he adds his family (wife and 3 kids) as dependents. Covered Lives [MMKQ] in the above example is 5 – the man (member), and his 4 dependents.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Enrolment or Membership		MMKZ
COA Code	MMKZ	
Eikon for Office Field	TR.EnrollmentOrMembership	
Eikon for Office Label	Enrollment or Membership	
Units	Whole Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Managed Care Operating Metrics, BS	

Enrolment of Membership [MMKZ] represents the total number of members acquired by the company, as at period end.

For example: one man is a member of a health insurance plan, and he adds his family (wife and 3 kids) as dependents. Enrolment of Membership [MMKZ] in the above example is one – the man who subscribed to the insurance plan.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Mining, Reserves

Mining, Reserves		MMRT
COA Code	MMRT	
Eikon for Office Field	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Mining and Steel Operating Metrics, BS (Reserves)	

Mining, Reserves [MMRT] represents the balance sheet (reserves) operating metrics information collected by Refinitiv for the mining industry. This includes the reserves information for a range of metals, reported by the mining company.

The mining industry consists of companies engaged in the extraction and primary processing of precious metals & minerals.

Refinitiv currently covers 8 types of metals and minerals in the operating metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamonds

The operating metrics information is generally obtained from the management's discussion and analysis of the company's operating performance.

Definition revised October 2007

Copper, Reserves (Metric Tons)		MSFF
COA Code	MSFF	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Real Number	
Polarity	Positive	

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Copper, Reserves (Metric Tons) [MSFF] represents the Copper reserves owned by the mining company in metric tons, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Long Tons) [MSFE]
- Copper, Reserves (US Tons) [MSFK]

Definition revised January 2021

Copper, Reserves (Long Tons) MSFE

COA Code	MSFE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Copper, Reserves (Long Tons) [MSFE] represents the Copper reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Metric Tons) [MSFF]
- Copper, Reserves (US Tons) [MSFK]

Definition revised January 2021

Copper, Reserves (US Tons) MSFK

COA Code	MSFK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Copper, Reserves (US Tons) [MSFK] represents the Copper reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Metric Tons) [MSFF]
- Copper, Reserves (Long Tons) [MSFE]

Definition revised January 2021

Copper, Reserves (Metric Tons)

SSFF

COA Code	SSFF
Eikon for Office Field	TR.CopperReserves
Eikon for Office Label	Copper, Reserves (Metric Tons)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Copper, Reserves (Metric Tons) [SSFF] captures the total Copper reserves owned by the mining company in metric tons, as at the period end.

It represents the sum of:

- Copper, Reserves (Metric Tons) [MSFF]
- Copper, Reserves (Long Tons) [MSFE], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Copper, Reserves (US Tons) [MSFK], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised January 2021

Diamonds, Reserves (Carat)

MSFO

COA Code	MSFO
Eikon for Office Field	TR.DiamondsReserves
Eikon for Office Label	Diamonds, Reserves (Carats)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, BS (Reserves)

Diamonds, Reserves (Carats) [MSFO] represents the total Diamonds reserves owned by the mining company in Carats, as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Gold, Reserves (Troy Ounces)

MSHE

COA Code MSHE

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, BS (Reserves)

Gold, Reserves (Troy Ounces) [MSHE] represents the total Gold reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Grams) [MSFQ]
- Gold, Reserves (Ounces) [MSFZ]

Definition revised January 2021

Gold, Reserves (Grams)

MSFQ

COA Code MSFQ

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Mining and Steel Operating Metrics, BS (Reserves)

Gold, Reserves (Grams) [MSFQ] represents the total Gold reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Ounces) [MSFZ]

Definition revised January 2021

Gold, Reserves (Ounces)

MSFZ

COA Code	MSFZ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Gold, Reserves (Ounces) [MSFZ] represents the total Gold reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Grams) [MSFQ]

Definition revised January 2021

Gold, Reserves (Troy Ounces)

SSHE

COA code	SSHE
Eikon for Office Field	TR.GoldReserves
Eikon for Office Label	Gold, Reserves (Troy Ounces)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Gold, Reserves (Troy Ounces) [SSHE] captures the total Gold reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Gold, Reserves (Troy Ounces) [MSHE]

- Gold, Reserves (Grams) [MSFQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Reserves (Ounces) [MSFZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised January 2021

Iron Ore, Reserves (Metric Tons)

MSHK

COA Code	MSHK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Iron Ore, Reserves (Metric Tons) [MSHK] represents the Iron Ore reserves owned by the mining company in metric tons, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Long Tons) [MSHF]
- Iron Ore, Reserves (US Tons) [MSHO]

Definition revised January 2021

Iron Ore, Reserves (Long Tons)

MSHF

COA Code	MSHF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Iron Ore, Reserves (Long Tons) [MSHF] represents the Iron Ore reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Metric Tons) [MSHK]

- Iron Ore, Reserves (US Tons) [MSHO]

Definition revised January 2021

Iron Ore, Reserves (US Tons)

MSHO

COA Code	MSHO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Iron Ore, Reserves (US Tons) [MSHO] represents the Iron Ore reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Metric Tons) [SSHK]
- Iron Ore, Reserves (Long Tons) [MSHF]

Definition revised January 2021

Iron Ore, Reserves (Metric Tons)

SSHK

COA Code	SSHK
Eikon for Office Field	TR.IronOreReserves
Eikon for Office Label	Iron Ore, Reserves (Metric Tons)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Iron Ore, Reserves (Metric Tons) [SSHK] captures the total Iron Ore reserves owned by the mining company in metric tons, as at the period end.

It represents the sum of:

- Iron Ore, Reserves (Metric Tons) [SSHK]
- Iron Ore, Reserves (Long Tons) [MSHF], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton

- Iron Ore, Reserves (US Tons) [MSHO], converted into metric tons using the following conversion factor
 - where one US Ton is equivalent to 0.90718 metric ton

Definition revised January 2021

Platinum, Reserves (Troy Ounces)

MSLN

COA Code	MSLN
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Platinum, Reserves (Troy Ounces) [MSLN] represents the total Platinum reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Grams) [MSLF]
- Platinum, Reserves (Ounces) [MSLK]

Definition revised January 2021

Platinum, Reserves (Grams)

MSLF

COA Code	MSLF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Platinum, Reserves (Grams) [MSLF] represents the total Platinum reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Ounces) [MSLK]

Definition revised January 2021

Platinum, Reserves (Ounces)**MSLK**

COA Code	MSLK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Platinum, Reserves (Ounces) [MSLK] represents the total Platinum reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Grams) [MSLF]

Definition revised January 2021

Platinum, Reserves (Troy Ounces)**SSLN**

COA Code	SSLN
Eikon for Office Field	TR.PlatinumReserves
Eikon for Office Label	Platinum, Reserves (Troy Ounces)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Platinum, Reserves (Troy Ounces) [SSLN] captures the total Platinum reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Grams) [MSLF], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Reserves (Ounces) [MSLK], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised January 2021

Silver, Reserves (Troy Ounces)**MSNE**

COA Code	MSNE
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Silver, Reserves (Troy Ounces) [MSLN] represents the total Silver reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Grams) [MSLQ]
- Silver, Reserves (Ounces) [MSLZ]

Definition revised January 2021

Silver, Reserves (Grams)**MSLQ**

COA Code	MSLQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Silver, Reserves (Grams) [MSLQ] represents the total Silver reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Ounces) [MSLZ]

Definition revised January 2021

Silver, Reserves (Ounces)**MSLZ**

COA Code	MSLZ
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Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Silver, Reserves (Ounces) [MSLZ] represents the total Silver reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Grams) [MSLQ]

Definition revised January 2021

Silver, Reserves (Troy Ounces)

SSNE

COA Code	SSNE
Eikon for Office Field	TR.SilverReserves
Eikon for Office Label	Silver, Reserves (Troy Ounces)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Silver, Reserves (Troy Ounces) [SSNE] captures the total Silver reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Grams) [MSLQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Reserves (Ounces) [MSLZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised January 2021

Titanium Slag, Reserves (Metric Tons)

MSNZ

COA Code	MSNZ
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Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (Metric Tons) [MSNZ] represents the Titanium Slag reserves owned by the mining company in metric tons, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Long Tons) [MSNQ]
- Titanium Slag, Reserves (US Tons) [MSPE]

Definition revised January 2021

Titanium Slag, Reserves (Long Tons)

MSNQ

COA Code	MSNQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (Long Tons) [MSNQ] represents the Titanium Slag reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Metric Tons) [MSNZ]
- Titanium Slag, Reserves (US Tons) [MSPE]

Definition revised January 2021

Titanium Slag, Reserves (US Tons)

MSPE

COA Code	MSPE
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (US Tons) [MSPE] represents the Titanium Slag reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Metric Tons) [MSNZ]
- Titanium Slag, Reserves (Long Tons) [MSNQ]

Definition revised January 2021

Titanium Slag, Reserves (Metric Tons)

SSNZ

COA Code	SSNZ
Eikon for Office Field	TR.TitaniumSlagReserves
Eikon for Office Label	Titanium Slag, Reserves (Metric Tons)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (Metric Tons) [SSNZ] captures the total Titanium Slag reserves owned by the mining company in metric tons, as at the period end.

It represents the sum of:

- Titanium Slag, Reserves (Metric Tons) [MSNZ]
- Titanium Slag, Reserves (Long Tons) [MSNQ], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Titanium Slag, Reserves (US Tons) [MSPE], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised January 2021

Zinc, Reserves (Metric Tons)

MSPK

COA Code	MSPK
Eikon for Office Field	n/a
Eikon for Office Label	n/a

Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Zinc, Reserves (Metric Tons) [MSPK] represents the Zinc reserves owned by the mining company in metric tons, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Long Tons) [MSPF]
- Zinc, Reserves (US Tons) [MSPN]

Definition revised January 2021

Zinc, Reserves (Long Tons)

MSPF

COA Code	MSPF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Zinc, Reserves (Long Tons) [MSPF] represents the Zinc reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Metric Tons) [MSPL]
- Zinc, Reserves (US Tons) [MSPN]

Definition revised January 2021

Zinc, Reserves (US Tons)

MSPN

COA Code	MSPN
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Zinc, Reserves (US Tons) [MSPN] represents the Zinc reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Metric Tons) [SSPK]
- Zinc, Reserves (Long Tons) [MSPF]

Definition revised January 2021

Zinc, Reserves (Metric Tons)

SSPK

COA Code	SSPK
Eikon for Office Field	TR.ZincReserves
Eikon for Office Label	Zinc, Reserves (Metric Tons)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Reserves)

Zinc, Reserves (Metric Tons) [SSPK] captures the total Zinc reserves owned by the mining company in metric tons, as at the period end.

It represents the sum of:

- Zinc, Reserves (Metric Tons) [SSPK]
- Zinc, Reserves (Long Tons) [MSPF], converted into metric tons using the following conversion factor - where one Long Ton is equivalent to 1.01605 metric ton
- Zinc, Reserves (US Tons) [MSPN], converted into metric tons using the following conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Definition revised January 2021

Operating Metrics – Mining, Other

Mining, Other		MMTB
COA Code	MMTB	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Mining and Steel Operating Metrics, BS (Other)	

Mining, Other [MMTB] represents the other balance sheet operating metrics information collected by Refinitiv for the mining industry. This includes the reserves information for a range of metals, reported by a mining company.

The mining industry consists of companies engaged in the extraction and primary processing of precious metals & minerals.

Refinitiv currently covers 8 types of metals and minerals in the operating metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The operating metrics information is generally obtained from the management's discussion and analysis of the company's operating performance.

Definition revised October 2007

Developed Square Kilometers - Mining		MDAK
COA Code	MDAK	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Real Number	

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Other)

Developed Square Kilometers - Mining [MDAK] represents the number of square kilometers that are allocated or assignable to productive mines or mines capable of production.

If the company reports both Gross and Net Developed Square Kilometers, Refinitiv collects the Net Developed Square Kilometers, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Acreage - Mining [MDAC]

Definition revised January 2021

Developed Acreage - Mining

MDAC

COA Code	MDAC
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Other)

Developed Acreage - Mining [MDAC] represents the number of acres that are allocated or assignable to productive mines or mines capable of production.

If the company reports both Gross and Net Developed Acreage, Refinitiv collects the Net Developed Acreage, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Square Kilometers - Mining [MDAK]

Definition revised January 2021

Developed Square Kilometers - Mining

SDAK

COA Code	SDAK
Eikon for Office Field	TR.DevelopedSquareKilometersMining
Eikon for Office Label	Developed Square Kilometers - Mining
Units	Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Other)

Developed Square Kilometers [SDAK] represents the total area, in square kilometers, that are allocated or assignable to productive mines or mines capable of production.

It represents the sum of:

- Developed Square Kilometers - Mining [MDAK]
- Developed Acreage - Mining [MDAC], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised January 2021

Undeveloped Square Kilometers - Mining

MNMK

COA Code	MNMK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Other)

Undeveloped Square Kilometers - Mining [MNMK] represents the lease square kilometers on which mines have not completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Square Kilometers, Refinitiv collects the Net Undeveloped Square Kilometers, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Undeveloped Acreage - Mining [MNMI]

Definition revised January 2021

Undeveloped Acreage - Mining

MNMI

COA Code	MNMI
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Other)

Undeveloped Acreage - Mining [MNMI] represents the lease acreage on which mines have not been completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Acreage, Refinitiv collects the Net Undeveloped Acreage, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Developed Square Kilometers - Mining [MNMK]

Definition revised January 2021

Undeveloped Square Kilometers

SNMK

COA Code	SNMK
Eikon for Office Field	TR.UndevelopedSquareKilometersMining
Eikon for Office Label	Undeveloped Square Kilometers - Mining
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Other)

Undeveloped Square Kilometers [SNMK] represents the total lease area, in square kilometers on which mines have not been completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers [MNMK]
- Undeveloped Acreage - Mining [MNMI], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised January 2021

Number of Mines

MRML

COA Code	MRML
Eikon for Office Field	TR.NumMines
Eikon for Office Label	Number of Mines
Units	Real Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Other)

Number of Mines [MRML] represents the number of mines the company is working on as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Remaining Mine Life - Years

MUAC

COA Code	MUAC
Eikon for Office Field	TR.RemainingMineLifeYears
Eikon for Office Label	Remaining Mine Life - Years
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Mining and Steel Operating Metrics, BS (Other)

Remaining Mine Life - Years [MUAC] represents the number of years left remaining of the life of the productive mine as at the period end.

Refinitiv obtains the break out of the Remaining Mine Life - Years [MUAC] by the name of the mine, if the information is disclosed in the financial report. Refinitiv then populates the number of years under the specific name of the mine on separate lines using the same code [MUAC]. However, each line has a unique description of the name of the mine.

Definition revised January 2021

Operating Metrics – Oil and Gas

Oil and Gas		MOGB
COA Code	MOGB	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Oil and Gas Operating Metrics, BS	

Oil and Gas [MOGB] represents the oil and gas industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Developed Square Kilometers – Oil & Gas		MOIF
COA Code	MOIF	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Real Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	

COA Type Industrial, Bank, Insurance, Utility

Data Type Oil and Gas Operating Metrics, BS

Developed Square Kilometers - Oil & Gas [MOIF] represents the number of square kilometers that are allocated or assignable to productive wells or wells capable of production.

If the company reports both Gross and Net Developed Square Kilometers, Refinitiv collects the Net Developed Square Kilometers, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Acreage - Oil & Gas [MOIE]

Definition revised January 2021

Developed Acreage – Oil & Gas

MOIE

COA Code MOIE

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Oil and Gas Operating Metrics, BS

Developed Acreage – Oil & Gas [MOIE] represents the number of acres that are allocated or assignable to productive wells or wells capable of production.

If the company reports both Gross and Net Developed Acreage, Refinitiv collects the Net Developed Acreage, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Square Kilometers – Oil & Gas [SOIF]

Definition revised January 2021

Developed Square Kilometers – Oil & Gas

SOIF

COA Code SOIF

Eikon for Office Field TR.DevelopedSquareKilometersOilAndGas

Eikon for Office Label Developed Square Kilometers - Oil & Gas

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Oil and Gas Operating Metrics, BS

Developed Square Kilometers – Oil & Gas [SOIF] represents the total area, in square kilometers, that are allocated or assignable to productive wells or wells capable of production.

It represents the sum of:

- Developed Square Kilometers – Oil & Gas [MOIF]
- Developed Acreage – Oil & Gas [MOIE], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised January 2021

Undeveloped Square Kilometers – Oil & Gas

MOII

COA Code	MOII
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Undeveloped Square Kilometers – Oil & Gas [MOII] represents the lease square kilometers on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Square Kilometers, Refinitiv collects the Net Undeveloped Square Kilometers, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Undeveloped Acreage – Oil & Gas [MOIG]

Definition revised January 2021

Undeveloped Acreage – Oil & Gas

MOIG

COA Code	MOIG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility

Data Type Oil and Gas Operating Metrics, BS

Undeveloped Acreage – Oil & Gas [MOIG] represents the lease acreage on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Acreage, Refinitiv collects the Net Undeveloped Acreage, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Developed Square Kilometers – Oil & Gas [MOII]

Definition revised January 2021

Undeveloped Square Kilometers – Oil & Gas

SOII

COA code	SOII
Eikon for Office Field	TR.UndevelopedSquareKilometersOilAndGas
Eikon for Office Label	Undeveloped Square Kilometers - Oil & Gas
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Undeveloped Square Kilometers – Oil & Gas [SOII] represents the total lease area, in square kilometers on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers – Oil & Gas [MOII]
- Undeveloped Acreage – Oil & Gas [MOIG], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised January 2021

Number of Rigs

MOIK

COA Code	MOIK
Eikon for Office Field	TR.NumRigs
Eikon for Office Label	Number of Rigs
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility

Data Type Oil and Gas Operating Metrics, BS

Number of Rigs [MOIK] represents the number of Rigs the company is actively exploring for oil and natural gas as at the period end.

Refinitiv collects the total number of Rigs worldwide owned by the company as at the end of the period. Refinitiv does not break out the Number of Rigs [MOIK] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Number of Wells, New

MOIO

COA Code	MOIO
Eikon for Office Field	TR.NumWellsNew
Eikon for Office Label	Number of Wells, New
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Number of Wells, New [MOIO] represents the number of new wells explored by the company as at the period end.

Refinitiv collects the total number of new wells worldwide as at the end of the period. Refinitiv does not break out the Number of Wells, New [MOIO] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Number of Wells, Total

MOIQ

COA Code	MOIQ
Eikon for Office Field	TR.NumWellsTotal
Eikon for Office Label	Number of Wells, Total
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Number of Wells, Total [MOIQ] represents the number of total wells owned by the company as at the period end.

Refinitiv collects the net number of productive wells, since it is the real working interest owned by the company.

If the company reports the total number of wells for Oil and Gas separately, Refinitiv obtains the break out of the Number of Wells, Total [MOIQ] by the mining product. The total number of wells is populated under the specific name of the product on separate lines using the same code [MOIQ]. However, each line has a unique description of the name of the product.

Definition revised January 2021

Oil and NGL Reserves, Proved (Barrels)	MOIZ
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COA Code	MOIZ
Eikon for Office Field	TR.OilandLngReservesProved
Eikon for Office Label	Oil and Liquefied Natural Gas Reserves, Proved (Barrels)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Oil and NGL Reserves, Proved (Barrels) [MOIZ] represents the estimated quantities of oil and liquefied natural gas reserves which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Barrels).

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Natural Gas Reserves, Proved (Cu. Mts.)	MOKG
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COA Code	MOKG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Proved (Cubic Meters) [MOKG] represents the estimated quantities of natural gas which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Cubic Meters).

One variation of reporting unit for this item is: Natural Gas Reserves, Proved (Cubic Feet) [MOKE]

Definition revised January 2021

Natural Gas Reserves, Proved (Cu. Ft.)		MOKE
COA code	MOKE	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	Real Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Oil and Gas Operating Metrics, BS	

Natural Gas Reserves, Proved (Cubic Feet) [MOKE] represents the estimated quantities of natural gas which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Cubic Feet).

One variation of reporting unit for this item is: Natural Gas Reserves, Proved (Cubic Meters) [MOKG]

Definition revised January 2021

Natural Gas Reserves, Proved (Cu. Mts.)		SOKG
COA Code	SOKG	
Eikon for Office Field	TR.NaturalGasReservesProved	
Eikon for Office Label	Natural Gas Reserves, Proved (Cu.Mts.)	
Units	Real Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Oil and Gas Operating Metrics, BS	

Natural Gas Reserves, Proved (Cubic Meters) [SOKG] represents the total estimated quantities of natural gas, in cubic meters, which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions.

It represents the sum of:

- Natural Gas Reserves, Proved (Cubic Meters) [MOKG]

- Natural Gas Reserves, Proved (Cubic Feet) [MOKF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised January 2021

Oil and NGL Reserves, Probable (Barrels)

MOLB

COA code	MOLB
Eikon for Office Field	TR.OilandLNGReservesProbable
Eikon for Office Label	Oil and Liquefied Natural Gas Reserves, Probable (Barrels)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Oil and NGL Reserves, Probable (Barrels) [MOLB] represents the estimated quantities of oil and liquefied natural gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (in Barrels)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Natural Gas Reserves, Probable (Cu. Mts.)

MOLK

COA Code	MOLK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Probable (Cubic Meters) [MOLK] represents the estimated quantities of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (In Cubic Meters)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

One variation of reporting unit for this item is: Natural Gas Reserves, Probable (Cubic Feet) [MOLF]

Definition revised January 2021

Natural Gas Reserves, Probable (Cu. Ft.)**MOLF**

COA Code	MOLF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Probable (Cubic Feet) [MOLF] represents the estimated quantities of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (In Cubic Feet)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

One variation of reporting unit for this item is: Natural Gas Reserves, Probable (Cubic Meters) [MOLK]

Definition revised January 2021

Natural Gas Reserves, Probable (Cu.Mts.)**SOLK**

COA Code	SOLK
Eikon for Office Field	TR.NaturalGasReservesProb
Eikon for Office Label	Natural Gas Reserves, Prob. (Cu. Mts.)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Probable (Cubic Meters) [SOLK] represents the total estimated quantities, in cubic meters, of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent.

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

It represents the sum of:

- Natural Gas Reserves, Probable (Cubic Meters) [MOLK]

- Natural Gas Reserves, Probable (Cubic Feet) [MOLF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised January 2021

Oil and NGL Reserves, Possible (Barrels)

MOMB

COA Code	MOMB
Eikon for Office Field	TR.OilandLNGReservesPossible
Eikon for Office Label	Oil and Liquefied Natural Gas Reserves, Possible (Barrels)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Oil and NGL Reserves, Possible (Barrels) [MOMB] represents the estimated quantities of oil and liquefied natural gas reserves that have a chance of being developed under favorable circumstances. (in Barrels)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Natural Gas Reserves, Possible (Cu.Mts)

MOMK

COA Code	MOMK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Possible (Cubic Meters) [MOMK] represents the estimated quantities of natural gas reserves that have a chance of being developed under favorable circumstances. (In Cubic Meters)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

One variation of reporting unit for this item is: Natural Gas Reserves, Possible (Cubic Feet) [MOMF]

Definition revised January 2021

Natural Gas Reserves, Possible (Cu. Ft.)**MOMF**

COA Code	MOMF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Possible (Cubic Feet) [MOMF] represents the estimated quantities of natural gas reserves that have a chance of being developed under favorable circumstances. (In Cubic Feet)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

One variation of reporting unit for this item is: Natural Gas Reserves, Possible (Cubic Meters) [MOMK]

Definition revised January 2021

Natural Gas Reserves, Possible (Cu.Mts)**SOMK**

COA Code	SOMK
Eikon for Office Field	TR.NaturalGasReservesPossible
Eikon for Office Label	Natural Gas Reserves, Possible (Cu.Mts.)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Possible (Cubic Meters) [SOMK] represents the total estimated quantities, in cubic meters, of natural gas reserves that have a chance of being developed under favorable circumstances.

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

It represents the sum of:

- Natural Gas Reserves, Possible (Cubic Meters) [MOMK]
- Natural Gas Reserves, Possible (Cubic Feet) [MOMF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised January 2021

Operating Metrics – Pharmaceuticals/Biotech

Pharmaceuticals/Biotech

MPBT

COA Code	MPBT
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Pharmaceuticals/Biotech [MPBT] represents the Pharmaceuticals/Biotech industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Pharmaceuticals/Biotech industry, reported by the company.

The Pharmaceuticals/Biotech Industry consists of:

- Large pharmaceutical companies engaged in a diversified range of activities like research, development, manufacturing and marketing of drugs
- Biotechnology companies engaged in the research and development of new drugs, medical devices and procedures, including the manufacturing and marketing of drugs as a result of direct research and development
- Generic & Specialty Pharmaceuticals companies engaged in the manufacturing and marketing of over the counter, prescription and veterinary drugs

The Pharmaceuticals/Biotech Industry excludes:

- Advanced medical equipment wholesalers (classified under the Advanced Medical Equipment Industry)
- Wholesalers of medical supplies, (classified under the Medical Equipment, Supplies & Distribution Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Patents

MNPA

COA Code	MNPA
Eikon for Office Field	TR.NumPatents
Eikon for Office Label	Number of Patents
Units	Whole Number
Polarity	Positive

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Patents [MNPA] represents the number of patents on drug compounds and manufacturing processes held by the company as at the period end.

Refinitiv collects the total number of patents held by the company, and does not break out Number of Patents [MNPA] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Patent References (Other)

MPAR

COA Code	MPAR
Eikon for Office Field	TR.NumPatentReferences
Eikon for Office Label	Number of Patent References (Other)
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Patent References (Other) [MPAR] represents the number of references to this company's patents by other pharmaceutical/biotech companies in their patent filings.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase I

MPP1

COA Code	MPP1
Eikon for Office Field	TR.NumProductsinPhaseI
Eikon for Office Label	Number of Products in Phase I
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase I [MPP1] represents the number of products/compounds the company has in Phase 1 clinical trials.

Phase 1 clinical trials investigate the safety and proper dose ranges of a product candidate in a small number of human subjects.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase II

MPP2

COA Code	MPP2
Eikon for Office Field	TR.NumberofProductsinPhaseII
Eikon for Office Label	Number of Products in Phase II
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase II [MPP2] represents the number of products/compounds the company has in Phase 2 clinical trials.

Phase 2 clinical trials investigate side effect profiles and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase III

MPP3

COA Code	MPP3
Eikon for Office Field	TR.NumProductsinPhaseIII
Eikon for Office Label	Number of Products in Phase III
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase III [MPP3] represents the number of products/compounds the company has in Phase 3 clinical trials.

Phase 3 clinical trials investigate the safety and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Pre-Registration

MPRE

COA Code	MPRE
Eikon for Office Field	TR.NumProductsinPreRegistration
Eikon for Office Label	Number of Products in Pre-Registration
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Pre-Registration [MPRE] represents the number of products/compounds that have passed Phase 3 clinical trials and are awaiting regulatory approval before being launched for sale.

Refinitiv collects the total number of products in the pre-registration phase, and does not break out Number of Products in Pre-Registration [MPRE] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products Launched

MPPL

COA Code	MPPL
Eikon for Office Field	TR.NumProductsLaunched
Eikon for Office Label	Number of Products Launched
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products Launched [MPPL] represents the number of products/compounds that have passed Phase 3 clinical trials, received all necessary regulatory approvals and have been launched for sale for the year. It also includes products/compounds that received regulatory approval, but have yet to be launched.

Refinitiv collects the total number of products launched by the company as at the period end, and does not break out Number of Products Launched [MPPL] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – REITs/Real Estate

REITs/Real Estate		MREB
COA Code	MREB	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	REITs/Real Estate Operating Metrics, BS	

REITs/Real Estate [MREI] represents the REITs/Real Estate industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the REITs/Real Estate industry, reported by the company.

The REITs/Real Estate Industry consists of:

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate

The REITs/Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Operating Partnership Units		MRGK
COA Code	MRGK	
Eikon for Office Field	TR.NumOperatingPartnershipUnits	
Eikon for Office Label	Number of Operating Partnership Units	
Units	Whole Number	

Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Number of Operating Partnership Units [MRGK] represents the total number of interests units issued for unit-holders, for ownership in the partnership that controls the REIT.

This is similar to the concept of Common Stock in an equity company, and often appears as Minority Interests on the balance sheet of the REIT.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007

Net Asset Value (NAV - REIT)

MRGN

COA Code	MRGN
Eikon for Office Field	TR.NetAssetValueREIT
Eikon for Office Label	Net Asset Value (NAV)
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive (net assets presented as positive values)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Net Asset Value (NAV - REIT) [MRGN] represents the net "market value" of all of a company's assets. This includes but is not limited to its properties, after subtracting all its liabilities and obligations. This construct is used for valuation purposes of a REIT.

Net Asset Value (NAV - REIT) [MRGN] is generally obtained using Net Assets, less Liabilities and Preferred Stock.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007

Gross Net Asset Value (GNAV - REIT)

MRGQ

COA Code	MRGQ
Eikon for Office Field	TR.GrossAssetValue
Eikon for Office Label	Gross Net Asset Value (GNAV)
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive (net assets presented as positive values)
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Gross Net Asset Value (GNAV - REIT) [MRGQ] represents the market value of the net assets of the REIT, before any deductions for deferred tax on revaluation gains.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Triple Net Asset Value (NNNAV - REIT) MRGZ

COA Code	MRGZ
Eikon for Office Field	TR.TripleNetAssetValue
Eikon for Office Label	Triple Net Asset Value (NNNAV)
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive (net assets presented as positive values)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Triple Net Asset Value (NNNAV - REIT) [MRGZ] represents the net asset value when all of the assets and liabilities of the REIT are valued at their respective market values.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Total Number of Units or Properties MRLE

COA Code	MRLE
Eikon for Office Field	TR.NumUnitsOrProperties
Eikon for Office Label	Number of Units or Properties
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Total Number of Units or Properties [MRLE] represents the total number of units (buildings) or properties controlled by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Total Square Meters Available for Lease

MRLF

COA Code	MRLF
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Total Square Meters Available for Lease [MRLF] represents the total amount of space, in square meters, controlled by the company that's available for lease as at the end of the period.

One variation of reporting unit for this item is: Total Square Feet Available for Lease [MRLK]

Definition revised January 2021

Total Square Feet Available for Lease

MRLK

COA Code	MRLK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Total Square Feet Available for Lease [MRLK] represents the total amount of space, in square feet, controlled by the company that's available for lease as at the end of the period.

One variation of reporting unit for this item is: Total Square Meters Available for Lease [MRLF]

Definition revised January 2021

Total Square Meters Available for Lease

SRLF

COA Code	SRLF
Eikon for Office Field	TR.TotalSqMeterAvailLease

Eikon for Office Label	Total Square Meters Avail. for Lease
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Total Square Feet Available for Lease [SRLF] represents the total amount of space, in square feet, controlled by the company that's available for lease as at the end of the period.

It represents the sum of:

- Total Square Meters Available for Lease [MRLF]
- Total Square Feet Available for Lease [MRLK], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised January 2021

Average Square Meters Leased Per Property

MRLT

COA Code	MRLT
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Average Square Meters Leased per Property [MRLT] represents the average amount of space per property, in square meters, leased by the company during the period.

One variation of reporting unit for this item is: Average Square Feet Leased per Property [MRLQ]

Definition revised January 2021

Average Square Meters Leased Per Property, Total

MRLU

COA Code	MRLU
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Average Square Meters Leased per Property, Total [MRLU] represents the Company level Average Square Meters Leased per Property, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Average Square Meters Leased Per Property [MRLT]

One variation of reporting unit for this item is: Average Square Feet Leased per Property, Total [MRLR]

Definition revised January 2021

Average Square Feet Leased Per Property

MRLQ

COA Code	MRLQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Average Square Feet Leased per Property [MRLQ] represents the average amount of space per property, in square feet, leased by the company during the period.

One variation of reporting unit for this item is: Average Square Meters Leased per Property [MRLT]

Definition revised January 2021

Average Square Feet Leased Per Property, Total

MRLR

COA Code	MRLR
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Average Square Feet Leased per Property, Total [MRLR] represents the Company level Average Square Feet Leased per Property, as reported by the company.

Refinitiv collects any segmental breakout information provided by the company using: Average Square Feet Leased Per Property [MRLQ]

One variation of reporting unit for this item is: Average Square Meters Leased per Property, Total [MRLU].

Definition revised January 2021

Average Square Meters Leased Per Property

SRLT

COA Code	SRLT
Eikon for Office Field	TR.AvgSquareMetersLeased
Eikon for Office Label	Average Square Meters Leased
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Average Square Meters Leased [SRLT] represents the total average amount of space per property, in square meters, leased by the company during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Square Meters Leased Per Property, Total [MRLU]
- Average Square Feet Leased Per Property, Total [MRLR], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Square Meters Leased [SRLT] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Area Leased for the reported unit

Definition revised January 2021

Occupancy Rate of Space Leased - %

MRLN

COA Code	MRLN
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Percentage (%)
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	REITs/Real Estate Operating Metrics, BS

Occupancy Rate of Space Leased - % [MRLN] represents the percentage of leased space that is occupied by tenants, as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Occupancy Rate of Space Leased,Total-%		MRLO
COA Code	MRLO	
Eikon for Office Field	TR.OccupancyRateOfSpaceLeasedTotalPct	
Eikon for Office Label	Occupancy Rate of Space Leased, Total -%	
Units	Percentage (%)	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	REITs/Real Estate Operating Metrics, BS	

Occupancy Rate of Space Leased, Total - % [MRLO] represents the Company level Occupancy Rate of Space Leased, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of leased space that is occupied by tenants, as at the end of the period.

Refinitiv collects any segmental breakout information provided by the company using: Occupancy Rate of Space Leased - % [MRLN]

Definition revised March 2008

Operating Metrics – Restaurants

Restaurants		MRSB
COA Code	MRSB	
Eikon for Office Field	n/a	
Eikon for Office Label	n/a	
Units	n/a	
Polarity	n/a	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Restaurants Operating Metrics, BS	

Restaurants [MRSB] represents the Restaurants industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants Opened		MRXE
COA Code	MRXE	
Eikon for Office Field	TR.NumRestaurantsOpened	
Eikon for Office Label	Number of Restaurants Opened	
Units	Whole Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Restaurants Operating Metrics, BS	

Number of Restaurants Opened [MRXE] represents the number of new restaurants opened during the period. This includes both company owned and franchised restaurants in all regions.

This item includes the net number of restaurants opened during the period – number of restaurants opened, less the number of restaurants closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants Closed

MRXG

COA Code	MRXG
Eikon for Office Field	TR.NumRestaurantsClosed
Eikon for Office Label	Number of Restaurants Closed
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, BS

Number of Restaurants Closed [MRXG] represents the total number of new restaurants closed during the period. This includes both company owned and franchised restaurants in all regions.

If the company reports only a net number (restaurants opened, less restaurants closed), Refinitiv collects the net number under Number of Restaurants Opened [MRXE].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants, End of Period

MRXZ

COA Code	MRXZ
Eikon for Office Field	TR.NumRestaurantsEndOfPeriod
Eikon for Office Label	Number of Restaurants, End of Period
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, BS

Number of Restaurants, End of Period [MRXZ] represents the total number of restaurants in operation at the end of the period. This includes both company owned and franchised restaurants.

Refinitiv collects the total number of restaurants in all regions, as at the end of the period. Refinitiv does not break out the Number of Restaurants, End of Period [MRXZ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Stores per Region**MRXJ**

COA Code	MRXJ
Eikon for Office Field	TR.NumStoresperRegion
Eikon for Office Label	Number of Stores per Region
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, BS

Number of Stores per Region [MRXJ] represents the total number of restaurants (both company owned and franchised restaurants) in operation in a specified region as at the end of the period. This item is also used as the line item display for the Standard Format Financial Statements.

Refinitiv obtains the break out of the Number of Stores per Region [MRXJ] by geographic location, and populates the number of restaurants under the specific location on separate lines using the same code [MRXJ]. However, each line has a unique description of the name of the region.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Number of Company Owned Restaurants**MRXM**

COA Code	MRXM
Eikon for Office Field	TR.NumCompanyOwnedRestaurants
Eikon for Office Label	Number of Company Owned Restaurants
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, BS

Number of Company Owned Restaurants [MRXM] represents the total number of restaurants in operation owned by the company at the end of the period.

Refinitiv collects the total number of company owned restaurants in all regions, as at the end of the period. Refinitiv does not break out the Number of Company Owned Restaurants [MRXM] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Franchised Restaurants**MRXV**

COA Code	MRXV
Eikon for Office Field	TR.NumFranchisedRestaurants
Eikon for Office Label	Number of Franchised Restaurants
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Restaurants Operating Metrics, BS

Number of Franchised Restaurants [MRXV] represents the number of restaurants in operation owned by franchisees at the end of the period.

Refinitiv collects the total number of franchised restaurants in all regions, as at the end of the period. Refinitiv does not break out the Number of Franchised Restaurants [MRXV] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Retail

Retail	MRTB
COA Code	MRTB
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Retail [MRTB] represents the Retail industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchenwares, housewares, garden centers, toys, sporting equipment and other focused retail operations
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores

The Retail Industry excludes:

- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Selling Space, Square Meters (Gross) MTBQ

COA Code	MTBQ
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Selling Space, Square Meters (Gross) [MTBQ] represents the total gross area, in square meters, of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Feet (Gross) [MTBO]

Definition revised January 2021

Selling Space, Square Feet (Gross) MTBO

COA Code	MTBO
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Selling Space, Square Feet (Gross) [MTBO] represents the total gross footage of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Meters (Gross) [MTBQ].

Definition revised January 2021

Selling Space, Square Meters (Gross) STBQ

COA Code	STBQ
Eikon for Office Field	TR.SellingSpaceGross

Eikon for Office Label Selling Space, Square Meters (Gross)

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Retail Operating Metrics, BS

Selling Space, Square Meters (Gross) [STBQ] represents the total gross area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Gross) [MTBQ]
- Selling Space, Square Feet (Gross) [MTBO], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised January 2021

Selling Space, Square Meters (Net)

MTDE

COA Code MTDE

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History Since 2005

COA Type Industrial, Bank, Insurance, Utility

Data Type Retail Operating Metrics, BS

Selling Space, Square Meters (Net) [MTDE] represents the total net area, in square meters, of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Feet (Net) [MTBZ]

Definition revised January 2021

Selling Space, Square Feet (Net)

MTBZ

COA Code MTBZ

Eikon for Office Field n/a

Eikon for Office Label n/a

Units Real Number

Polarity Positive

Annual History Since 2002

Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Selling Space, Square Feet (Net) [MTBZ] represents the total net footage of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Meters (Net) [MTDE]

Definition revised January 2021

Selling Space, Square Meters (Net)

STBZ

COA Code	STBZ
Eikon for Office Field	TR.SellingSpaceNet
Eikon for Office Label	Selling Space, Square Meters (Net)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Selling Space, Square Meters (Net) [STBZ] represents the total net area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Net) [MTDE]
- Selling Space, Square Feet (Net) [MTBZ], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised January 2021

Average Store Size (Square Meters)

MTDK

COA Code	MTDK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Meters) [MTDK] represents the average size, in square meters, of all the company's stores at period end.

It is obtained using the total area (in square meters) of all the stores owned by the company, divided by the total number of stores.

One variation of reporting unit for this item is: Average Store Size (Square Feet) [MTDG]

Definition revised January 2021

Average Store Size (Square Meters), Total MTDL

COA Code	MTDL
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Meters), Total [MTDL] represents the Company level Average Store Size in Square Meters, as reported by the company.

It is obtained using the total area (in square meters) of all the stores owned by the company, divided by the total number of stores.

Refinitiv collects any segmental breakout information provided by the company using: Average Store Size (Square Meters) [MTDK]

One variation of reporting unit for this item is: Average Store Size (Square Feet), Total [MTDH]

Definition revised January 2021

Average Store Size (Square Feet) MTDG

COA Code	MTDG
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Feet) [MTDG] represents the average size, in square feet, of all the company's stores at period end.

It is obtained using the total square feet of all the stores owned by the company, divided by the total number of stores.

One variation of reporting unit for this item is: Average Store Size (Square Meters) [MTDK]

Definition revised January 2021

Average Store Size (Square Feet), Total MTDH

COA Code	MTDH
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Feet), Total [MTDH] represents the Company level Average Store Size in Square Feet, as reported by the company.

It is obtained using the total square feet of all the stores owned by the company, divided by the total number of stores.

Refinitiv collects any segmental breakout information provided by the company using: Average Store Size (Square Feet) [MTDG]

One variation of reporting unit for this item is: Average Store Size (Square Meters), Total [MTDL]

Definition revised January 2021

Average Store Size (Square Meters) STDK

COA Code	STDK
Eikon for Office Field	TR.AverageStoreSize
Eikon for Office Label	Average Store Size (Square Meters)
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Meters) [STDK] represents the total average size of all the company's stores at period end.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Store Size (Square Meters), Total [MTDL]

- Average Store Size (Square Feet), Total [MTDH], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Store Size (Square Meters) [STDK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Store Size for the reported unit

Definition revised January 2021

Number of Stores Opened

MTHK

COA Code	MTHK
Eikon for Office Field	TR.NumberofStoresOpened
Eikon for Office Label	Number of Stores Opened
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Number of Stores Opened [MTHK] represents the total number of new stores opened in all regions during the period.

This item includes the net number of stores opened during the period – number of stores opened, less the number of stores closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Stores Closed

MTHO

COA Code	MTHO
Eikon for Office Field	TR.NumberofStoresClosedRptd
Eikon for Office Label	Number of Stores Closed
Units	Whole Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Retail Operating Metrics, BS

Number of Stores Closed [MTHO] represents the total number of new stores closed in all regions during the period.

If the company reports only a net number (stores opened, less stores closed), Refinitiv collects the net number under Number of Stores Opened [MTHQ].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Stores, End of Period		MTHQ
COA Code	MTHQ	
Eikon for Office Field	TR.NumberofStoresEndofPeriod	
Eikon for Office Label	Number of Stores, End of Period	
Units	Whole Number	
Polarity	Positive	
Annual History	Since 2002	
Quarterly History	Since 2005	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Retail Operating Metrics, BS	

Number of Stores, End of Period [MTHQ] represents the total number of stores operated by the company at the end of the period.

Refinitiv collects the total number of stores in all regions, as at the end of the period. Refinitiv does not break out the Number of Stores, End of Period [MTHQ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Operating Metrics – Semiconductors/Semiconductor Equipment

Semiconductors/Semiconductor Equipment MSET

COA Code	MSET
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	n/a
Polarity	n/a
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Semiconductors/Semiconductor Equipment [MSET] represents the Semiconductors/Semiconductor Equipment industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Semiconductors/Semiconductor Equipment industry, reported by the company.

The Semiconductors/Semiconductor Equipment Industry consists of:

- Companies engaged in the design and fabrication of high-value and commodity-type circuit boards, microcircuits, microprocessor chips, integrated circuits, memory chips, fuel and solar cells
- Semiconductor Equipment & Testing companies engaged in the production of semiconductor testing equipment and semiconductor manufacturing equipment
- Companies engaged in semiconductor testing services

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Bookings MTJE

COA Code	MTJE
Eikon for Office Field	TR.ValueOfBookings
Eikon for Office Label	Value of Bookings
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Value of Bookings [MTJE] represents the total value of new orders received by the company during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Backlog

MTJG

COA Code	MTJG
Eikon for Office Field	TR.ValueBacklog
Eikon for Office Label	Value of Backlog
Units	Period Header Currency, Following Period Header Unit
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Value of Backlog [MTJG] represents the total order backlog of the company as of the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised November 2012

Book to Bill Ratio

MTJK

COA Code	MTJK
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Book to Bill Ratio [MTJK] represents the ratio of the total orders received from the company's customers to the total orders that have been shipped.

A book-to-bill ratio greater than 1 indicates a company has more orders than it can deliver, while a ratio less than 1 indicates a company has fewer orders than it can deliver.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised January 2021

Book to Bill Ratio, Total**MTJL**

COA Code	MTJL
Eikon for Office Field	TR.BookToBillRatioTotal
Eikon for Office Label	Book to Bill Ratio, Total
Units	Real Number
Polarity	Positive
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Book to Bill Ratio, Total [MTJL] represents the Company level Book to Bill Ratio as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the ratio of the total orders received from the company's customers to the total orders that have been shipped.

Refinitiv collects any segmental breakout information provided by the company using: Book to Bill Ratio [MTJK]

Definition revised January 2021

Definitions: Cash Flow Statement

Operating Activities

Net Income/Starting Line		ONET
COA Code	ONET	
Eikon for Office Field	TR.NetIncomeStartingLine	
Eikon for Office Label	Net Income/Starting Line	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Utility	
Data Type	Cash Flow – Indirect Format	

Net Income/Starting Line [ONET] is the first line of a cash flow statement when a company employs the Indirect Method in the operating cash flow section. The operating section of a cash flow statement may be organized either by the Indirect Method or by the Direct Method. When the Direct Method is employed, the cash flow statement begins with Cash Receipts From Operations, termed Cash Receipts [OCRC] in Refinitiv's Standardized Financials.

When the Indirect Method is employed, the first line of the cash flow statement is usually titled "Net Income." The net income in this case may be different from that of the Income Statement, because Net Income in the Income Statement usually represents Net Income After Extraordinary Items [XNIC] and Net Income in the Cash Flow Statement indicates Income Before Extraordinary Items.

Definition revised June 2003

Depreciation		SDEP
COA Code	SDEP	
Eikon for Office Field	TR.DepreciationCFStmt	
Eikon for Office Label	Depreciation	
Units	Millions	
Polarity	Positive (in the indirect format)	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Cash Flow – Indirect Format	

Depreciation [SDEP] represents the amount of expense charged against earnings by a company to write off the cost of a plant or machinery over its useful life, giving consideration to wear and tear, obsolescence and salvage value. Amortization may be included in Depreciation [SDEP] when it is not delineated on its own.

Depreciation [SDEP] includes:

- Depletion
- Amortization of intangibles (when a company does not delineate it from depreciation expense)
- Amortization of acquisition costs (when a company does not delineate it from depreciation expense)
- All other kinds of amortization (when a company does not delineate it from depreciation expense)
- Amortization of deferred policy acquisition costs (when a company does not delineate it from depreciation expense)

Depreciation [SDEP] excludes:

- Amortization of deferred charges, other than deferred charges classified as tangible or intangible assets, when a company delineates it separately (classified as Other Non-Cash Items [ONCI])

Definition revised August 2015

Depletion

ODPL

COA Code	ODPL
Eikon for Office Field	TR.Depletion
Eikon for Office Label	Depletion
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Cash Flow – Indirect Format

Depletion [ODPL] represents a non-cash expense: depletion of depletable fixed assets such as oil reserves, forests or mineral extraction rights. Depletion is an equivalent of depreciation, but is applied to consumable fixed assets or rights on mining assets.

Depletion [ODPL] was discontinued in 2013. This value is currently collected as Depreciation [SDEP].

Definition revised August 2015

Depreciation/Depletion

SDED

COA Code	SDED
Eikon for Office Field	TR.DepreciationDepletion
Eikon for Office Label	Depreciation / Depletion
Units	Millions
Polarity	Positive
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Depreciation/Depletion [SDED] represents the sum of Depreciation [SDEP] and Depletion [ODPL]. Depreciation/Depletion [SDED] is usually the largest non-cash expense factored into net income under the Indirect Cash Flow Method.

Definition revised June 2008

Amortization of Intangibles

OAMI

COA Code	OAMI
Eikon for Office Field	TR.AmortOfIntangibles
Eikon for Office Label	Amortization of Intangibles
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Amortization of Intangibles [OAMI] represents a non-cash expense incurred due to the amortization of intangible fixed assets. Amortization of Intangibles [OAMI] may be classified as Depreciation [SDEP] when it is not individually delineated.

Amortization of Intangibles [OAMI] includes:

- Amortization of software development costs
- Amortization of acquired technology
- Impairment/write-off of intangible assets if not delineated from Amortization
- Amortization of acquisition costs (when a company does not segregate the amortization of other intangible assets)

Amortization of Intangibles [OAMI] excludes:

- Amortization of goodwill/acquisition costs (classified as Amortization of Acquisition Costs [OAMA])
- Amortization of debt discounts/premiums/debt issuance expenses/loan fees or other deferred charges, accretion of interest, deferred loan amortization (classified as Other Non-Cash Items [ONCI])
- Stock-based compensation expenses (common stock, warrants, options) to employees (classified as Other Non-Cash Items [ONCI])
- Deferred compensation to employees, ESOP compensation (classified as Other Non-Cash Items [ONCI])

Definition revised December 2010

Amortization of Acquisition Costs

OAMA

COA Code	OAMA
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Eikon for Office Field	TR.AmortOfAcquisitionCosts
Eikon for Office Label	Amortization of Acquisition Costs
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Amortization of Acquisition Costs [OAMA] represents a non-cash expense, from the amortization of goodwill or business acquisition costs capitalized. Amortization of Acquisition Costs [OAMA] may be included in either Depreciation [SDEP] or Amortization of Intangibles [OAMI] if it is not separately delineated.

Amortization of Acquisition Costs [OAMA] includes:

- Amortization of goodwill/acquisition costs/excess premiums/acquisition premiums
- Impairment/write-off of goodwill/acquisition costs if not delineated from Amortization

Amortization of Acquisition Costs [OAMA] excludes:

- Amortization of acquired technology (classified as Amortization of Intangibles [OAMI])
- Amortization of debt discounts/premiums/debt issuance expenses/loan fees or other deferred charges, accretion of interest, deferred loan amortization (classified as Other Non-Cash Items [ONCI])

Definition revised December 2010

Amortization of Deferred Policy Acquisition Costs

ODPA

COA Code	ODPA
Eikon for Office Field	TR.AmortOfDeferredPolicyAcqCosts
Eikon for Office Label	Amortization of Deferred Policy Acquisition Costs
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow – Indirect Format

Amortization of Deferred Policy Acquisition Costs [ODPA] represents amortization of deferred policy acquisition costs for an insurance company. Deferred policy acquisition costs represent commissions already paid for insurance policies acquired.

Definition revised June 2003

Amortization

SAMT

COA Code	SAMT
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Eikon for Office Field	TR.Amortization
Eikon for Office Label	Amortization
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Amortization [SAMT] represents the sum of:

- Amortization of Intangibles [OAMI]
- Amortization of Acquisition Costs [OAMA]
- Amortization of Deferred Policy Costs [ODPA]

Definition revised June 2003

Deferred Taxes

OBDT

COA Code	OBDT
Eikon for Office Field	TR.DeferredTaxes
Eikon for Office Label	Deferred Taxes
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Deferred Taxes [OBDT] represents income taxes, accounted for in a company's net income computation on its income statement, but not affecting the cash flow position.

Deferred Taxes [OBDT] includes:

- Changes in deferred income tax assets/liabilities

Deferred Taxes excludes:

- Accrued income taxes (classified as Taxes Payable [OTXP])
- Deferred income (classified as Other Liabilities [OOLB])

Definition revised June 2003

Accounting Change

OACG

COA Code	OACG
Eikon for Office Field	TR.AccountingChangeCFStmt

Eikon for Office Label	Accounting Change
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Accounting Change [OACG] is applicable only if Net Income/Starting Line [ONET] is income after accumulated gains/losses from changes in accounting principles. Because the purpose of the operating section of the cash flow is to provide cash representation of a company's operating activities, any gain/loss from accounting change included in net income computation needs to be reversed.

Definition revised June 2003

Discontinued Operations

OIDO

COA Code	OIDO
Eikon for Office Field	TR.DiscontinuedOperationsCFStmt
Eikon for Office Label	Discontinued Operations
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Discontinued Operations [OIDO] is applicable only if Net Income/Starting Line [ONET] is income after gains/losses from discontinued operations. Because the operating section of cash flow pursues changes in cash flow from operating activities, any gain/loss from discontinued operations included in net income computation needs to be reversed.

Discontinued Operations [OIDO] includes:

- Gain/loss on sale of discontinued operations
- Changes in cash/assets of discontinued operations
- Cash earned from discontinued operations

Definition revised May 2005

Extraordinary Item

OTRA

COA Code	OTRA
Eikon for Office Field	TR.ExtraordinaryItems
Eikon for Office Label	Extraordinary Item
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Extraordinary Item [OTRA] is applicable only if Net Income/Starting Line [ONET] is income after extraordinary gains/losses. Because the operating section of the cash flow pursues changes in cash flow from operating activities, any gain/loss from extraordinary activities included in net income computation needs to be reversed.

Extraordinary Item [OTRA] includes:

- Tax effects on extraordinary gains/losses
- Gains/losses on early debt extinguishment until fiscal year 2001 (before effective date of SFAS 145)

Extraordinary Item [OTRA] excludes:

- Gains/losses on early debt extinguishment after fiscal year 2001, according to SFAS 145 (classified as Other Non-Cash Items [ONCI] after fiscal year 2001)

Definition revised June 2003

Unusual Items

OUIE

COA Code	OUIE
Eikon for Office Field	TR.UnusualItems
Eikon for Office Label	Unusual Items
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Unusual Items [OUIE] is applicable only if Net Income/Starting Line [ONET] is income after gains/losses from unusual activities. Because the operating section of the cash flow pursues changes in cash flow from operating activities, any unusual gain/loss included in net income computation needs to be reversed.

Unusual Items [OUIE] includes:

- Abandonment/impairment of assets other than intangibles and acquisition costs
- Restructuring charges
- Acquisition-related charges
- Gain/loss on disposal/sale/impairment/write-off of (fixed) assets/investments (to avoid double counting of the gain/loss)
- Gain/loss on sale of business (not qualified as Discontinued Operations [OIDO]) (to avoid double counting of the gain/loss)

- Contract settlement costs
- Debt conversion/debt forgiveness/debt restructuring/debt extinguishment (after SFAS 145)
- Inventory write-down/write-off
- Litigation Expense

Unusual Items [OUIE] excludes:

- Accumulated gain/loss due to changes in accounting standards (classified as Accounting Change [OACG])
- Amortization of acquisition costs (classified as Amortization of Acquisition Costs [OAMA])
- Amortization/write-off of acquired R&D (classified as Purchased R&D [OPRD])
- Extraordinary items (classified as Extraordinary Item [OTRA])

Definition revised December 2010

Purchased R&D

OPRD

COA Code	OPRD
Eikon for Office Field	TR.PurchasedRD
Eikon for Office Label	Purchased R&D
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Cash Flow – Indirect Format

Purchased R&D [OPRD] represents non-cash expenses from amortization of purchased research and development expenses.

Purchased R&D includes:

- Amortization/write-off of purchased research and development assets
- Amortization/write-off of acquired in-process R&D

Definition revised June 2003

Equity in Net Earnings/Loss

OEIA

COA Code	OEIA
Eikon for Office Field	TR.EquityInNetEarnings
Eikon for Office Label	Equity in Net Earnings (Loss)
Units	Millions
Polarity	Positive
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Equity in Net Earnings/Loss [OEIA] represents a reversal of non-cash earnings/losses from investments under the Equity Method. For such investments, undistributed earnings/losses of the investee are included in the net income computation of the investor. Since the earnings are non-cash, these are reversed out of cash flow from operations.

Affiliates in this context include associated companies with at least 20% but less than 50% equity ownership, unconsolidated subsidiaries, joint ventures or limited partnerships.

Equity in Net Earnings/Loss [OEIA] excludes:

- Distribution/dividends received from affiliates when Net Income/Starting Line [ONET] does not include equity earnings/losses from affiliates (classified as Other Non-Cash Items [ONCI])
- Gains/losses on sale of investments in affiliates (classified as Unusual Items [OUIE])
- Restructuring charges (classified as Unusual Items [OUIE])

Definition revised June 2003

Other Non-Cash Items

ONCI

COA Code	ONCI
Eikon for Office Field	TR.OtherNonCashItems
Eikon for Office Label	Other Non-Cash Items
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Other Non-Cash Items [ONCI] represents non-cash operating activities other than those included in:

- Depreciation/Depletion [SDED]
- Amortization [SAMT]
- Deferred Taxes [OBDT]
- Accounting Change [OACG]
- Discontinued Operations [OIDO]
- Extraordinary Items [OTRA]
- Unusual Items [OUIE]
- Purchased R&D [OPRD]
- Equity in Net Earnings/Loss [OEIA]

Other Non-Cash Items [ONCI] also includes the reversal of gains (losses) on the sale of fixed assets, which is intended to avoid the double counting of gains/losses on the sale of non-current assets, such as fixed assets, long-term investments in securities, etc.

Other Non-Cash Items [ONCI] includes the following non-cash adjustments:

- Provision for doubtful accounts receivable (bad debt expenses), inventories
- 401(k) contribution
- Severance expenses, provision for severance payment, and other employment benefit costs
- Interest expense/income, deferred income
- Interest expense on financial leases
- Amortization of discount/premiums on debt, debt issuance expenses, debt conversion costs and other deferred charges
- Amortization of acquisition-related expense, previously capitalized (not including goodwill)
- Capitalized interest expense
- Loan loss provision for non-banking financial service companies
- Foreign currency translation gains/losses, exchange gains/losses, exchange adjustments if such gains/losses are included in Net Income/Starting Line [ONET])
- Dividend income, including dividends from affiliates
- Amortization of dry hole expenses capitalized
- Minority interest if Net Income/Starting Line [ONET] includes the minority interest
- Reversal of stock-based compensation
- Reversal of income taxes paid, if Net Income/Starting Line [ONET] includes income tax expense

Other Non-Cash Items excludes:

- Abandonment of assets/businesses (classified as Unusual Items [OUIE])
- Devaluation of assets (fixed assets, investment assets) (classified as Unusual Items [OUIE])
- Insurance proceeds receivable, insurance recovery in companies other than insurance companies (classified as Other Assets [OOAS])

Definition revised January 2019

Non-Cash Items

SNCI

COA Code	SNCI
Eikon for Office Field	TR.NonCashItems
Eikon for Office Label	Non-Cash Items
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Indirect Format

Non-Cash Items [SNCI] represents the sum of:

- Accounting Change [OACG]
- Discontinued Operations [OIDO]
- Extraordinary Items [OTRA]
- Unusual Items [OUIE]
- Purchased R&D [OPRD]
- Equity in Net Earnings/Loss [OEIA]
- Other Non-Cash Items [ONCI]

Definition revised April 2009

Cash Receipts

OCRC

COA Code OCRC

Eikon for Office Field TR.CashReceipts

Eikon for Office Label Cash Receipts

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct Format

Cash Receipts [OCRC] represents total cash receipts from the sale of merchandise, delivery of services, or from any other operating activity. Because Cash Receipts [OCRC] indicates cash receipts during the period, it may be slightly different from the revenue of a company according to the Income/Expense Matching Accounting Principle. Cash Receipts [OCRC] is derived from total revenue, adjusted by changes in accounts receivable.

Cash Receipts [OCRC] is utilized when the Direct Method is employed for the operating section of a cash flow statement.

Definition revised June 2003

Cash Payments

OCPD

COA Code OCPD

Eikon for Office Field TR.CashPayments

Eikon for Office Label Cash Payments

Units Millions

Polarity Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct Format

Cash Payments [OCPD] represents total cash disbursements for operating activities such as purchase of materials or merchandise, payments of salaries to employees, etc. Because Cash Payments [OCPD] indicates cash disbursements during the period, it may be slightly different from operating expenses of a company.

Cash Payments [OCPD] is utilized when the Direct Method is employed for the operating section of the cash flow statement.

Definition revised June 2003

Cash Tax Paid

SCTP

COA Code	SCTP
Eikon for Office Field	TR.CashTaxesPaid
Eikon for Office Label	Cash Taxes Paid
Units	Millions
Polarity	Positive (in the direct cash flow format)
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct Format

Cash Taxes Paid [SCTP] represents taxes paid in cash, net of tax refunds received, as reported by the company.

Cash Taxes Paid [SCTP] is reported net of tax refunds received, even when the refunds are reported separately by the company. This is to show the actual cash actually paid out by the company to the tax authorities during the period. Tax refunds received can often be used to offset tax payments.

Cash taxes Paid [SCTP] is utilized when the Direct Method is employed for the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Taxes Paid [SCTP] and compiled in the supplemental section of the cash flow statement.

Cash Taxes Paid [SCTP] excludes:

- Sales taxes/VAT paid (classified as Cash Payments [OCPD])

Definition revised November 2008

Cash Interest Paid

SCIP

COA Code	SCIP
Eikon for Office Field	TR.CashInterestPaid
Eikon for Office Label	Cash Interest Paid, Supplemental
Units	Millions

Polarity	Positive (in the direct cash flow format)
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct Format

Cash Interest Paid [SCIP] represents interest paid in cash during the period. Cash Interest Paid [SCIP] is utilized when the Direct Method is employed for the operating section of the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Interest Paid [SCIP] and compiled in the supplemental section of the cash flow statement.

Cash Interest Paid [SCIP] excludes:

- Interest paid for banks (classified as Cash Payments [OCPD])
- Interest paid for non-banking financial service companies (classified as Cash Payments [OCPD])

Definition revised June 2003

Loan Loss Provision

OLLP

COA Code	OLLP
Eikon for Office Field	TR.LoanLossProvisionCFStmt
Eikon for Office Label	Loan Loss Provision
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Loan Loss Provision [OLLP] represents non-cash expenses for possible defaults of loans by customers. Such non-cash expenses are reversed to make adjustments to net income to isolate cash flow from operating activities under the Indirect Method.

Loan Loss Provision includes:

- Reversal of loan loss provision

Definition revised June 2003

Accounts Receivables

OACR

COA Code	OACR
Eikon for Office Field	TR.AccountsReceivable
Eikon for Office Label	Accounts Receivable
Units	Millions
Polarity	Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Accounts Receivables [OACR] represents changes in accounts receivable during the period. An increase in accounts receivable has a negative impact on cash flow from operating activities, and vice versa.

Accounts Receivables [OACR] includes:

- Changes in receivables from affiliates, employees
- Changes in interest receivable for financial service companies
- Changes in premiums receivable from policyholders for insurance companies
- Changes in receivables from reinsurers, insurance brokers for insurance companies
- Changes in loans receivable for non-banking financial service companies
- Changes in receivables from brokers for investment service companies
- Changes in unbilled receivables for utility companies
- Changes in notes receivable
- Receivable from Related/Due from Related Parties
- Receivable from Affiliate/Due from Affiliate
- Receivable from Associate/Due from Associate
- Receivable from Employees/Loans to Employees
- Notes Receivable
- Other Receivables
- Recoverable Taxes
- Any other receivable items

Definition revised May 2005

Inventories

OITL

COA Code	OITL
Eikon for Office Field	TR.Inventories
Eikon for Office Label	Inventories
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Inventories [OITL] represents changes in inventories during the period. An increase in inventories has a negative impact on cash flow from operating activities, and vice versa.

Inventories [OITL] includes:

- Changes in advances/prepayments for inventory acquisition
- Projects under construction for customers for construction services/real estate development companies
- Fuel/gas in storage for utility companies
- Supplies for rental properties (such as repair and maintenance items, paint, bulbs, heating/air conditioning/ventilation items)
- Tires for trucking companies

Definition revised June 2003

Prepaid Expenses

OPPY

COA Code	OPPY
Eikon for Office Field	TR.PrepaidExpensesCFStmt
Eikon for Office Label	Prepaid Expenses
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Prepaid Expenses [OPPY] represents changes in prepaid expenses during the period. An increase in prepaid expenses has a negative impact on cash flow from operating activities, and vice versa.

Prepaid Expenses [OPPY] includes:

- Prepaid taxes
- Prepaid utilities

Prepaid Expenses [OPPY] excludes:

- Prepayments for inventory acquisition (classified as Inventories [OITL])

Definition revised June 2003

Other Assets

OOAS

COA Code	OOAS
Eikon for Office Field	TR.OtherAssetsCFStmt
Eikon for Office Label	Other Assets
Units	Millions
Polarity	Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Other Assets [OOAS] represents changes in other assets during the period. An increase in other assets has a negative impact on cash flow from operating activities, and vice versa.

Other Assets [OOAS] includes:

- Deposits to suppliers
- Changes in due from directors, employees
- Insurance proceeds receivable, insurance recovery in companies other than insurance companies
- Changes in interest/dividends receivable

Other Assets [OOAS] excludes:

- Changes in costs over billing (classified as Inventories [OITL])
- Unbilled services (classified as Inventories [OITL])
- Deposits from customers (classified as Other Liabilities [OOLB])
- Due from affiliates (classified as Accounts Receivable [OACR])
- Increase in loans receivable in non-banking financial service companies (classified as Accounts Receivable [OACR])
- Changes in Prepayments (classified as Prepaid Expenses [OPPY])
- Increase in loans receivable for banks (classified as Loans Origination – Operating [OLOR])

Definition revised March 2008

Accounts Payable

OAPB

COA Code	OAPB
Eikon for Office Field	TR.AccountsPayableCFStmt
Eikon for Office Label	Accounts Payable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Accounts Payable [OAPB] represents changes in accounts payable during the period. An increase in accounts payable has a positive impact on cash flow from operating activities, and vice versa.

Accounts Payable [OAPB] includes:

- Accounts payable/due to affiliates

- Payables to brokers
- Commissions payable
- Interest payable in non-banking financial service companies
- Trade payable
- Creditors
- Payables/due to affiliates/customers
- Bills payable
- Claims payable in insurance companies
- Payable to Related/Due to Related
- Payable to Affiliate/Due to Affiliate
- Payable to Associate/Due to Associate
- Due to Employees

Accounts Payable [OAPB] excludes:

- Debtors (classified as Accounts Receivable [OACR])
- Taxes Payable (Classified as Taxes Payable [OTXP])
- Payable/Accrued (Classified as Payable/Accrued [OPBA])

Definition revised May 2005

Accrued Expenses

OAEX

COA Code	OAEX
Eikon for Office Field	TR.AccruedExpensesCFStmt
Eikon for Office Label	Accrued Expenses
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Accrued Expenses [OAEX] represents changes in accrued expenses during the period. An increase in accrued expenses has a positive impact on cash flow from operating activities, and vice versa. When not delineated separately, Accrued Expenses [OAEX] is classified as Accounts Payable/Accrued [OPBA].

Accrued Expenses [OAEX] includes:

- Changes in accrued interest expenses
- Changes in accrued payroll/benefits/compensation/bonus expenses
- Changes in accrued profit sharing expenses

- Changes in accrued restructuring expenses

Accrued Expenses [OAEX] excludes:

- Accrued income taxes (classified as Taxes Payable [OTXP])

Definition revised June 2003

Payable/Accrued

OPBA

COA Code	OPBA
Eikon for Office Field	TR.PayableAccruedCFStmt
Eikon for Office Label	Payable / Accrued
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Payable/Accrued [OPBA] represents changes in accounts payable and accrued expenses during the period when a company does not delineate the two components. An increase in accounts payable and accrued expenses has a positive impact on cash flow from operating activities, and vice versa. Payable/Accrued [OPBA] is utilized when a company does not delineate between Accounts Payable [OAPB] and Accrued Expenses [OAEX].

Payable/Accrued [OPBA] excludes:

- Accrued interest expense (classified as Accrued Expenses [OAEX])

Definition revised June 2003

Taxes Payable

OTXP

COA Code	OTXP
Eikon for Office Field	TR.TaxesPayable
Eikon for Office Label	Taxes Payable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Taxes Payable [OTXP] represents changes in taxes payable during the period. An increase in income taxes payable has a positive impact on cash flow from operating activities, and vice versa.

Taxes Payable [OTXP] includes:

- Changes in accrued income taxes
- Changes in sales/VAT/excise taxes payable
- Changes in payroll taxes payable

Definition revised June 2003

Other Liabilities

OOLB

COA Code	OOLB
Eikon for Office Field	TR.OtherLiabilitiesCFStmt
Eikon for Office Label	Other Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Other Liabilities [OOLB] represents changes in other liabilities during the period. An increase in other liabilities has a positive impact on cash flow from operating activities, and vice versa.

Other Liabilities [OOLB] excludes:

- Changes in interest payable (classified as Accrued Expenses [OAEX])
- Changes in accounts payable or trade liabilities (classified as Accounts Payable [OAPB])
- Changes in Payables and Accruals (classified as Payable/Accrued [OPBA])
- Changes in loan loss provision (classified as Loan Loss Provision [OLLP])
- Changes in tax payable (classified as Taxes Payable [OTXP])

Definition revised March 2008

Other Assets & Liabilities, Net

OOAL

COA Code	OOAL
Eikon for Office Field	TR.OtherAssetsAndLiabilitiesNet
Eikon for Office Label	Other Assets & Liabilities, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Other Assets & Liabilities, Net [OOAL] represents the changes in the combined sum of assets and liabilities when a company reports these totals as a single line. If the value of the assets is greater than the value of the liabilities, the result has a negative impact on cash flow, and vice versa.

Other Assets & Liabilities, Net [OOAL] includes:

- Changes in working capital

Definition revised June 2003

Other Operating Cash Flow

OOCF

COA Code	OOCF
Eikon for Office Field	TR.OtherOperatingCashFlow
Eikon for Office Label	Other Operating Cash Flow
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Other Operating Cash Flow [OOCF] represents the impact of other operating cash flow items that cannot be classified as an adjustment item to net income, or an asset/liability as part of changes in non-cash working capital.

Other Operating Cash Flow [OOCF] includes:

- Proceeds from the sale of securities, reported in the operating section, for banks and insurance companies
- Cash items before the beginning line of a Cash Flow Statement
- Items that are not part of changes in non-cash working capital in a Direct Cash Flow Statement
- Cash Taxes Paid, when reported as part of the Operating Cash Flow in an Indirect Cash Flow Statement
- Cash interest paid, when reported as part of the Operating Cash Flow in an Indirect Cash Flow Statement

Other Operating Cash Flow [OOCF] excludes:

- Accrued interest income for banks and insurance companies (classified as Accounts Receivable [OACR])
- Accrued interest income for companies other than financial service companies (classified as Other Assets [OOAS])
- Accrued interest payable (classified as Accrued Expenses [OAEX])
- Billing in excess of completion (classified as Other Liabilities [OOLB])
- Claims payable for healthcare services companies (classified as Accrued Expenses [OAEX])
- Changes in contracts in progress (classified as Inventories [OITL])
- Changes in cost in excess billing (classified as Inventories [OITL])

- Current taxes payable (classified as Taxes Payable [OTXP])
- Customer advance/deposit (classified as Other Liabilities [OOLB])
- Deferred compensation/costs (classified as Accrued Expenses [OAEX])
- Deferred revenue/royalties (classified as Other Assets [OOAS])
- Changes in due to affiliates (classified as Accounts Payable [OAPB])
- Changes in due from affiliates/officers/employees (classified as Accounts Receivable [OACR])

Definition revised May 2011

Investments Securities, Gains/Losses

OINV

COA Code	OINV
Eikon for Office Field	TR.InvestmentSecuritiesGainsLosses
Eikon for Office Label	Investment Securities, Gains/Losses
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank, Insurance
Data Type	Cash Flow – Direct and Indirect Formats

Investment Securities, Gains/Losses [OINV] represents a reversal of gains/losses on the sale of investment securities for banks and insurance companies. Although investments in securities other than investments in affiliated companies qualify as operating assets for banks and insurance companies, changes in such items are reported as investing activities, and gains/losses on the sale of such investments are reported as an elimination of gains/losses in the operating section.

Investment Securities, Gains/Losses [OINV] includes:

- Gains/losses on the sale of investment securities (equity as well as fixed income securities), where such securities are reported in the operating section

Investment Securities, Gains/Losses excludes:

- Changes in accrued investment income for banks and insurance companies (classified as Accounts Receivable [OACR])
- Proceeds on the sale of securities investment/trading securities (classified as Other Operating Cash Flow [OOCF])

Definition revised June 2003

Loans, Gains/Losses

OLOA

COA Code	OLOA
Eikon for Office Field	TR.LoansGainsLossesRptd
Eikon for Office Label	Loans, Gains/Losses
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Loans, Gains/Losses [OLOA] represents a reversal of gains/losses on the sale of loans by a bank. Loans to customers are usually considered operating assets for commercial banks.

Loans, Gains/Losses [OLOA] excludes:

- Proceeds on sale of loans (classified as Sale of Loans [OSOL])
- Deferred loan fees (classified as Other Liabilities [OOLB])
- Decrease in loans for sale (classified as Sale of Loans [OSOL])
- Purchase of loans (classified as Loans Origination – Operating [OLOR])
- Increases in loans (classified as Loans Origination – Operating [OLOR])
- Decreases in loans (classified as Sale of Loans [OSOL])

Definition revised June 2003

Loans Origination – Operating

OLOR

COA Code	OLOR
Eikon for Office Field	TR.LoansOriginationOperating
Eikon for Office Label	Loans Origination - Operating
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Loans Origination – Operating [OLOR] represents an increase in loans to customers when such loans to customers are treated as operating assets by a bank.

Definition revised June 2003

Sale of Loans

OSOL

COA Code	OSOL
Eikon for Office Field	TR.SaleOfLoans
Eikon for Office Label	Sale of Loans
Units	Millions
Polarity	Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Sale of Loans [OSOL] represents a decrease in loans to by a bank to its customers. These loans to customers are treated as operating assets by a bank.

Sale of Loans [OSOL] includes:

- Sale of advances to customers

Sale of Loans [OSOL] excludes:

- Gain/loss on sale of loans (classified as Loans, Gains/Losses [OLOA])

Definition revised June 2003

Other Real Estate Owned

OORE

COA Code	OORE
Eikon for Office Field	TR.OtherRealEstateOwnedCFStmt
Eikon for Office Label	Other Real Estate Owned
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Other Real Estate Owned [OORE] represents a reversal of gains/losses on the sale of other real estate owned. It is utilized to avoid double counting of such cash flow, where changes in other real estate are reported in Foreclosed Real Estate [IFRE] or Other Investing Cash Flow [IICF].

Other Real Estate Owned [OORE] includes:

- Gain/loss on the sale of foreclosed properties and Other Real Estate Owed, where such changes are reported in the investing section

Other Real Estate Owned [OORE] excludes:

- Proceeds on the sale of real estate (classified as Other Operating Cash Flow [OOCF])

Definition revised June 2003

Loss Adjustment

OLOS

COA Code	OLOS
Eikon for Office Field	TR.LossAdjustment
Eikon for Office Label	Loss Adjustment
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow – Direct and Indirect Formats

Loss Adjustment [OLOS] represents reversal of non-cash expenses of estimated losses on unreported cases and cases that have been reported, but are still being processed.

Loss Adjustment [OLOS] excludes:

- Unpaid loss expenses, where a case is reported and loss amount is confirmed (classified as Accrued Expenses [OAEX])
- Loss adjustment expenses not delineated from other insurance reserves (classified as Insurance Reserve [OINR])

Definition revised June 2003

Policy Benefits/Liabilities

OBEN

COA Code	OBEN
Eikon for Office Field	TR.PolicyBenefitsLiabilities
Eikon for Office Label	Policy Benefits/Liabilities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow – Direct and Indirect Formats

Policy Benefits/Liabilities [OBEN] represents changes in reserves for future policy benefits. Reserves for life and other policies are estimated on the basis of various actuarial factors.

Policy Benefits/Liabilities [OBEN] includes:

- Changes in benefits reserves, mathematical reserves, future policy benefits reserves, policyholders' funds

Policy Benefits/Liabilities [OBEN] excludes:

- Changes in benefits/claims payable to policyholders (classified as Accrued Expenses [OAEX])
- Reserves for future policy benefits, when not delineated from other insurance reserves (classified as Insurance Reserves [OINR])

Definition revised June 2003

Deferred Policy Acquisition Costs

OPAC

COA Code	OPAC
Eikon for Office Field	TR.DeferredPolicyAcquisitionCostsCFStmt

Eikon for Office Label Deferred Policy Acquisition Costs

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Cash Flow – Direct and Indirect Formats

Deferred Policy Acquisition Costs [OPAC] represents changes in deferred policy acquisition costs capitalized.

Deferred Policy Acquisition Costs [OPAC] excludes:

- Amortization of deferred policy acquisition costs (classified as Amortization of Deferred Policy Acquisition Costs [ODPA])

Definition revised June 2003

Policy Refunds

OREF

COA Code OREF

Eikon for Office Field TR.PolicyRefunds

Eikon for Office Label Policy Refunds

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Cash Flow – Direct and Indirect Formats

Policy Refunds [OREF] represents the change in the refunding of policy assets and investment capital to policyholders. This can be the result of the cancellation of a policy or related to the policyholder accessing the investment component of the policy.

Definition revised June 2003

Reinsurance Receivable

ORER

COA Code ORER

Eikon for Office Field TR.ReinsuranceReceivable

Eikon for Office Label Reinsurance Receivable

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Cash Flow – Direct and Indirect Formats

Reinsurance Receivable [ORER] represents changes in receivables from reinsurers during the period. An increase in reinsurance receivable has a negative impact on cash flow from operating activities, and vice versa.

Reinsurance Receivable [ORER] includes:

- Changes in due/balances from reinsurers
- Changes in reinsurance assets, assets related to reinsurance

Definition revised June 2003

Reinsurance Payable

OREP

COA Code	OREP
Eikon for Office Field	TR.ReinsurancePayable
Eikon for Office Label	Reinsurance Payable
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow – Direct and Indirect Formats

Reinsurance Payable [OREP] represents changes in payables to reinsurers during the period. An increase in reinsurance payable has a positive impact on cash flow from operating activities, and vice versa.

Reinsurance Payable includes:

- Changes in due/balance to reinsurers
- Changes in ceded reinsurance premiums payable

Definition revised June 2003

Insurance Reserves

OINR

COA Code	OINR
Eikon for Office Field	TR.InsuranceReservesCFStmt
Eikon for Office Label	Insurance Reserves
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow – Direct and Indirect Formats

Insurance Reserves [OINR] represents changes in insurance reserves, such as reserves for claims and losses or reserves for benefits to policyholders, during the period. An increase in insurance reserves has a positive impact on cash flow from operating activities, and vice versa.

Insurance Reserves [OINR] includes:

- Claims, when they are not otherwise delineated

Insurance Reserves [OINR] excludes:

- Premium reserves (classified as Unearned Premiums [OUPR])

Definition revised June 2003

Unearned Premiums

OUPR

COA Code	OUPR
Eikon for Office Field	TR.UnearnedPremiums
Eikon for Office Label	Unearned Premiums
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow – Direct and Indirect Formats

Unearned Premiums [OUPR] represents changes in reserve for unearned premiums during the period. An increase in unearned premiums has a positive impact on cash flow from operating activities, and vice versa.

Unearned Premiums [OUPR] includes:

- Premiums received but not yet earned
- Premiums due but not yet collected
- Unearned premiums/premiums reserve

Definition revised June 2003

Changes in Working Capital

SOCF

COA Code	SOCF
Eikon for Office Field	TR.ChangesInWorkingCapital
Eikon for Office Label	Changes in Working Capital
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Changes in Working Capital [SOCF] represents the sum of:

- Loan Loss Provision [OLLP] (for banks)
- Accounts Receivable [OACR] (for insurance companies, industrial companies and utility companies)
- Prepaid Expenses [OPPY] (for insurance companies and utility companies)
- Inventories [OITL] (for industrial companies and utility companies)
- Other Assets [OOAS] (for banks, insurance companies and utility companies)
- Accounts Payable [OAPB] (for insurance companies, industrial companies and utility companies)
- Accrued Expenses [OAEX] (for insurance companies, industrial companies and utility companies)
- Payable/Accrued [OPBA] (for banks, insurance companies, industrial companies and utility companies)
- Taxes Payable [OTXP] (for banks, insurance companies, industrial companies and utility companies)
- Other Liabilities [OOLB] (for banks, insurance companies, industrial companies and utility companies)
- Other Assets & Liabilities, Net [OOAL] (for banks, insurance companies, industrial companies and utility companies)
- Other Operating Cash Flow [OOCF] (for banks, insurance companies, industrial companies and utility companies)
- Investment Securities, Gains/Losses [OINV] (for banks and insurance companies)
- Loans, Gains/Losses [OLOA] (for banks)
- Other Real Estate Owned [OORE] (for banks)
- Loans Origination – Operating [OLOR] (for banks)
- Sale of Loans [OSOL] (for banks)
- Loss Adjustment [OLOS] (for insurance companies)
- Policy Benefits/Liabilities [OBEN] (for insurance companies)
- Deferred Policy Acquisition Costs [OPAC] (for insurance companies)
- Policy Refunds [OREF] (for insurance companies)
- Reinsurance Receivable [ORER] (for insurance companies)
- Reinsurance Payable [OREP] (for insurance companies)
- Insurance Reserves [OINR] (for insurance companies)
- Unearned Premiums [OUPR] (for insurance companies)

Definition revised May 2011

Cash from Operating Activities

OTLO

COA Code	OTLO
Eikon for Office Field	TR.CashFromOperatingAct
Eikon for Office Label	Cash from Operating Activities
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Cash from Operating Activities [OTLO] represents the sum of:

- Net Income/Starting Line [ONET] (for indirect Cash Flow)
- Depreciation/Depletion [SDED] (for indirect Cash Flow)
- Amortization [SAMT] (for indirect Cash Flow)
- Deferred Taxes [OBDT] (for indirect Cash Flow)
- Non-Cash Items [SNCI] (for indirect Cash Flow)
- Cash Receipts [OCRC] (for direct Cash Flow)
- Cash Payments [OCPD] (for direct Cash Flow)
- Cash Taxes Paid [SCTP] (for direct Cash Flow)
- Cash Interest paid [SCIP] (for direct Cash Flow)
- Changes in Working Capital [SOCF] (for both direct and indirect Cash Flow)

Cash from Operating Activities [OTLO] includes diverse cash flows that are reported outside of the operating, investing and financing sections of the cash flow statement.

For example, if a company's net change in cash is the sum of operating cash flows, investing cash flows, financing cash flows and discontinued operations reported separately, such discontinued operations are moved to the operating section.

Definition revised May 2017

Investing Activities

Purchase of Fixed Assets

ICEX

COA Code	ICEX
Eikon for Office Field	TR.PurchaseOfFixedAssets
Eikon for Office Label	Purchase of Fixed Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Banks, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Purchase of Fixed Assets [ICEX] is commonly referred to as Capital Expenditures. Capital Expenditures encompass all expenditures for factories and equipment that have a useful life of more than one year. These expenditures are not treated as an expense on the income statement when they are incurred. Rather, they are capitalized as property, plant and equipment on the balance sheet and subsequently depreciated over the useful life of the purchased assets.

Capital Expenditures consist of expenditures that are necessary to maintain the existing plant and equipment in premium condition, and discretionary expenditures for growth.

Purchase of Fixed Assets [ICEX] includes:

- Acquisition of oil properties for oil exploration companies
- Purchase of investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets)
- Acquisition of rental property or assets to be leased out under operating lease contracts
- Increase in fixed assets held under long-term capital leases
- Increase in airplanes under capital leases for airline companies
- Increase in aircraft for rent in aerospace companies
- Deposits for aircraft acquisition for airline companies
- Advance/progress payments on aircraft acquisition for airline companies
- Additions to land for real estate development companies
- Expenditure in building (capitalized), building improvements
- Purchase of mining properties/mineral properties for mining companies
- Increase in construction in progress
- Development expenditure/exploration costs capitalized (construction in progress) for oil/gas companies
- Development expenditure on real estate under development for real estate development companies

- Construction of non-utility facilities
- Expenditure on nuclear fuel for electric utility companies
- Recurring/non-recurring capital expenditures
- Satellite construction for broadcasting companies
- Purchase of software that is an integral part of equipment
- Tenant improvement for rental property
- Addition of timberland

Purchase of Fixed Assets [ICEX] excludes:

- Increase in assets for sale (classified as Purchase of Investments [IINP])
- Increase in assets to be leased under long-term finance lease, which results in an increase in loans to customers (classified as Accounts Receivable [OACR] if reported in the operating section, or as Purchase of Investments [IINP] if reported in the investing section)
- Increase in investment properties classified as investment assets (in the IFRS and other standards which treat these as investments – classified as Purchase of Investments [IINP])
- Increase in fixed assets of discontinued operations (classified as Other Investing Cash Flow [IICF])
- Acquisition of business units (classified as Acquisition of Business [IBAQ])
- Increase in foreclosed real estate for banks (classified as Foreclosed Real Estate [IFRE])
- Acquisition of affiliate companies (classified as Purchase of Investments [IINP])
- Additional development expenditure for software (classified as Software Development Costs [ISDC])
- Film production costs capitalized (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Increase in organization costs (classified as Other Investing Cash Flow [IICF])
- Product development costs capitalized for software companies (classified as Software Development Costs [ISDC])

Definition revised August 2015

Purchase/Acquisition of Intangibles

IIAQ

COA Code	IIAQ
Eikon for Office Field	TR.PurchaseAcquisitionOfIntangibles
Eikon for Office Label	Purchase/Acquisition of Intangibles
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Purchase/Acquisition of Intangibles [IIAQ] represents cash outflow on acquisition of intangibles.

Purchase/Acquisition of Intangibles [IIAQ] includes:

- Acquisition of patents, copyrights, trademarks, customer lists, domain names, distribution rights, brands
- Acquisition of goodwill
- Acquisition of cellular licenses for telecommunication service companies
- Expenditure on/acquisition of film libraries for motion picture companies
- Franchise agreements
- Mortgage servicing rights for banks

Purchase/Acquisition of Intangibles [IIAQ] excludes:

- Acquisition of software for software development companies (classified as Software Development Costs [ISDC])
- Expenditure on/acquisition of software as an integral part of equipment (classified as Purchase of Fixed Assets [ICEX])
- Acquisition of investments (classified as Purchase of Investments [IINP])
- Acquisition of leased properties (classified as Purchase of Fixed Assets [ICEX])
- Expenditure on organization costs (classified as Other Investing Cash Flow [IICF])

Definition revised November 2003

Software Development Costs

ISDC

COA Code	ISDC
Eikon for Office Field	TR.SoftwareDevelopmentCosts
Eikon for Office Label	Software Development Costs
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Software Development Costs [ISDC] represents costs accumulated and capitalized for software development. Research and development costs for future products are normally expensed, but costs for development of software are capitalized at the time of development, and amortized later, when such software is actually implemented for production.

Software Development Costs [ISDC] includes:

- Capitalized software development costs
- Website development costs

Software Development Costs [ISDC] excludes:

- Capitalized development costs for intangibles other than software (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Costs for software that is never implemented (classified as Amortization of Intangibles [OAMI])

Definition revised June 2003

Capital Expenditures

SCEX

COA Code	SCEX
Eikon for Office Field	TR.CapitalExpenditures
Eikon for Office Label	Capital Expenditures
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Capital Expenditures [SCEX] represents the sum of:

- Purchase of Fixed Assets [ICEX]
- Purchase/Acquisition of Intangibles [IIAQ]
- Software Development Costs [ISDC]

Definition revised June 2003

Acquisition of Business

IBAQ

COA Code	IBAQ
Eikon for Office Field	TR.AcquisitionOfBusiness
Eikon for Office Label	Acquisition of Business
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Acquisition of Business [IBAQ] represents cash outflow for acquiring new businesses. Reporting the cash flow for acquiring new businesses is not consistent among companies. Some companies report the increase in each component of assets and liabilities, and others report one cash outflow for the business acquired as a whole in the year of acquisition. Acquisition of Business [IBAQ] is utilized in the latter cases. Acquisition costs on the purchase of a new business may be reported as total payments, reduced by cash held by the acquired company.

Acquisition of Business [IBAQ] includes:

- Merger-related expenses
- Acquisitions, Net of Cash Acquired even if this results in a positive number

Acquisition of Business [IBAQ] excludes:

- Acquisition of assets only (classified as Purchase of Fixed Assets [ICEX])
- Acquisition of investment securities of a company (rather than the whole business unit) (classified as Purchase of Investments [IINP])
- Acquisition of partnership interests, investments in affiliates, joint ventures, or other investments (classified as Purchase of Investments [IINP])
- Franchise acquired (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Acquisition of minority interest in a subsidiary (classified as Purchase of Investments [IINP])
- Cash used for discontinued operations (classified as Other Investing Cash Flow [IICF])

Definition revised May 2005

Sale of Business

ISOB

COA Code	ISOB
Eikon for Office Field	TR.SaleOfBusiness
Eikon for Office Label	Sale of Business
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Sale of Business [ISOB] represents cash inflow from the disposal of existing businesses. Companies report cash flow from the sale of an existing business inconsistently: some report a decrease in each component of assets and liabilities, and others report one cash inflow from the business disposed in the year of disposition. Sale of Business [ISOB] is utilized in the latter cases.

Sale of Business [ISOB] includes:

- Sale of discontinued business units
- Sale of branches
- Deconsolidation of subsidiaries if the subsidiaries are sold
- Divestitures

Sale of Business [ISOB] excludes:

- Sale of investment in affiliates/limited partnership (classified as Sale/Maturity of Investment [IINS])
- Sale of buildings/assets (classified as Sale of Fixed Assets [ISFA])
- Deconsolidation of subsidiaries if ownership interest in a subsidiary is reduced (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Sale of Fixed Assets ISFA

COA Code	ISFA
Eikon for Office Field	TR.SaleOfFixedAssets
Eikon for Office Label	Sale of Fixed Assets
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Sale of Fixed Assets [ISFA] represents cash inflow from the sale of fixed assets. Gains/losses on the sale of the fixed assets are recognized on the income statement, and may be classified as Net Income/Starting Line [ONET]. In order to avoid this double counting of the profits/losses, Refinitiv reverses the gains/losses on the sale of fixed assets and classifies as Other Non-Cash Items [ONCI].

Sale of Fixed Assets [ISFA] includes:

- Assets sold/retired
- Sale of investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets)
- Sale of assets to be leased out under operating lease contracts

Sale of Fixed Assets [ISFA] excludes:

- Sale/disposition of assets held for sale (classified as Sale/Maturity of Investment [IINS])
- Sale of subsidiaries (classified as Sale of Business [ISOB])
- Divestiture/spin-off of a business unit (classified as Sale of Business [ISOB])
- Sale of investment properties classified as investment assets (in the IFRS and other standards which treat these as investments – classified as Sale/Maturity of Investment [IINS])
- Sale of assets to be leased out under financial lease contracts (classified as Sale/Maturity of Investment [IINS])

Definition revised August 2015

Sale/Maturity of Investment IINS

COA Code	IINS
Eikon for Office Field	TR.SaleMaturityofInvestment
Eikon for Office Label	Sale/Maturity of Investment
Units	Millions
Polarity	Positive

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Sale/Maturity of Investment [IINS] represents cash inflow on the sale of securities, the repayment of securities matured, or the sale of other investments.

Sale/Maturity of Investment [IINS] includes:

- Sale of short-term investment securities, long-term investment securities, securities available for sale, securities held for maturity
- Sale of investments in affiliates
- Maturity of bonds invested
- Disposition/maturity of mortgage-backed securities
- Sale of investment properties classified as investment assets (in the IFRS and other standards which treat these as investments)
- Sale of assets to be leased out under financial lease contracts (e.g. reported by the financing arms of car and equipment manufacturing companies)

Sale/Maturity of Investment [IINS] excludes:

- Sale of a business segment (classified as Sale of Business [ISOB])
- Divestiture of a business unit (classified as Sale of Business [ISOB])
- Sale of investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets – classified as Sale of Fixed Assets [ISFA])
- Collection of loans/mortgage-backed securities/mortgage notes in banks (classified as Loans [ILOA])
- Sale of loans to customers (classified as Loans [ILOA])
- Deconsolidation of a subsidiary (classified as Sale of Business [ISOB])
- Sale of notes receivable (other than trade notes receivable) (classified as Other Investing Cash Flow [IICF])
- Sale of assets to be leased out under operating lease contracts (classified as Sale of Fixed Assets [ISFA])

Definition revised August 2015

Investment, Net		IIVN
COA Code	IIVN	
Eikon for Office Field	TR.InvestmentNet	
Eikon for Office Label	Investment, Net	
Units	Millions	
Polarity	Positive	
Annual History	Since 1983	

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Investment, Net [IIVN] represents changes in investments in securities and other investments. Investment, Net [IIVN] is utilized when a company does not delineate the sale of investments and the purchase of investments on the cash flow statement.

Investment, Net [IIVN] includes:

- Net value of purchased and sold investment properties classified as investment assets (in the IFRS and other standards which treat these as investments)
- Net change in assets to be leased out under financial lease contracts (e.g. reported by the financing arms of car and equipment manufacturing companies)

Investment, Net [IIVN] excludes:

- Decrease in balances with other banks (classified as Loans [ILOA])
- Increase in investment in subsidiaries (classified as Acquisition of Business [IBAQ])
- Increase in loans/advances (classified as Loans Origination – Investing [ILOR])
- Net value of purchased and sold investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets – classified as Purchase of Fixed Assets [ICEX] or Sale of Fixed Assets [ISFA])
- Net change in assets to be leased out under operating lease contracts (classified as Purchase of Fixed Assets [ICEX] or Sale of Fixed Assets [ISFA])

Definition revised August 2015

Purchase of Investments

IINP

COA Code	IINP
Eikon for Office Field	TR.PurchaseOfInvestments
Eikon for Office Label	Purchase of Investments
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Purchase of Investments [IINP] represents the cash outflow on the purchase of investments in securities and other investments.

Purchase of Investments [IINP] includes:

- Acquisition of short-term and long-term investments, including investments in affiliates, joint ventures, limited partnerships
- Acquisition/increase in shares of minority ownership of another company

- Purchase of investment properties classified as investment assets (in the IFRS and other standards which treat these as investments)
- Purchase of assets to be leased out under financial lease contracts (e.g. reported by the financing arms of car and equipment manufacturing companies)

Purchase of Investments [IINP] excludes:

- Acquisition of loans for banks (classified as Loans Origination – Investing [ILOR])
- Purchase of the entire unit of a business/company or subsidiary (classified as Acquisition of Business [IBAQ])
- Purchase of investment properties classified as property, plant and equipment (in the U.S. GAAP and other standards which treat these as tangible assets – classified as Purchase of Fixed Assets [ICEX])
- Increase in investments on discontinued operations (classified as Other Investing Cash Flow [IICF])
- Purchase of assets to be leased out under operating lease contracts (classified as Purchase of Fixed Assets [ICEX])
- Increase in loans for banks (classified as Loans Origination – Investing [ILOR])
- Increase in foreclosed real estate for banks (classified as Foreclosed Real Estate [IFRE])

Definition revised August 2015

Principal Payments From Securities

ISPP

COA Code	ISPP
Eikon for Office Field	TR.PrincipalPaymentsFromSecurities
Eikon for Office Label	Principal Payments from Securities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Principal Payments From Securities [ISPP] represents cash inflow from the repayment of securities that have been invested and have matured. Principal Payments From Securities [ISPP] is utilized when principal repayments on securities are separately reported from the Sale of Investment [IINS].

Principal Payments From Securities [ISPP] includes:

- Repayment of fixed income securities held to maturity, mortgage-backed securities

Principal Payments From Securities [ISPP] excludes:

- Repayment of loans to customers (classified as Loans [ILOA])

Definition revised June 2003

Sale of Intangible Assets

ISOI

COA Code	ISOI
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Eikon for Office Field TR.SaleOfIntangibleAssets

Eikon for Office Label Sale of Intangible Assets

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Sale of Intangible Assets [ISOI] represents cash inflow on the sale of intangible assets.

When an intangible asset is disposed of, receipts from the disposition are reported and classified as Sale of Intangible Assets [ISOI]. Gains/losses on the sale of the intangible assets are recognized in the income statement, which may be classified as Net Income/Starting Line [ONET]. Refinitiv reverses these gains and losses and classifies as Other Non-Cash Items [ONCI].

Sale of Intangible Assets [ISOI] includes:

- Sale/disposition of trademarks, broadcasting licenses, patents, copyrights, service rights, capitalized software development costs, etc.

Sale of Intangible Assets [ISOI] excludes:

- Disposition of deferred charges (classified as Other Investing Cash Flow [IICF])

Definition revised June 2003

Intangible, Net

IIAN

COA Code IIAN

Eikon for Office Field TR.IntangibleNet

Eikon for Office Label Intangible, Net

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Intangible, Net [IIAN] represents changes in intangible assets. When a company does not delineate its purchase of intangibles and sale of intangibles, Intangible, Net [IIAN] is utilized.

Intangible, Net [IIAN] excludes:

- Disposition of deferred charges (classified as Other Investing Cash Flow [IICF])

Definition revised June 2003

Loans **ILOA**

COA Code	ILOA
Eikon for Office Field	TR.LoansRptd
Eikon for Office Label	Loans
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats – Direct and Indirect Formats

Loans [ILOA] represents changes in loans to customers for banks.

When an increase in loans is separately reported from a decrease in loans to customers, the increase or decrease in loans is classified as Loans Origination – Investing [ILOR]. However, if such delineation is not made and the net changes in loans are reported in a single line, Loans [ILOA] is utilized.

Definition revised June 2003

Loans Origination – Investing **ILOR**

COA Code	ILOR
Eikon for Office Field	TR.LoansOriginationInvesting
Eikon for Office Label	Loans Origination - Investing
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Loans Origination – Investing [ILOR] represents cash inflow from increases in loans to customers, which may be directly originated from customers, or acquired from other loan originators.

When loans are reported as non-current assets and sold to third parties, gains/losses on the sale of loans are classified as Loans, Gains/Losses [OLOA] in order to avoid double counting the gains/losses.

Definition revised June 2003

Foreclosed Real Estate **IFRE**

COA Code	IFRE
Eikon for Office Field	TR.ForeclosedRealEstate
Eikon for Office Label	Foreclosed Real Estate
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Foreclosed Real Estate [IFRE] represents an increase/decrease in cash flow due to foreclosed real estate for banks. Commercial banks commonly extend credit as mortgage loans, secured by real estate. When such loans are in default, real estate used as security to the mortgage loans may be seized (foreclosed) and eventually disposed of to recover the loans in default.

Foreclosed Real Estate [IFRE] excludes:

- Acquisition of fixed assets to be used for own use (classified as Purchase of Fixed Assets [ICEX])
- Disposal of fixed assets for own use (classified as Sale of Fixed Assets [ISFA])
- Acquisition of real estate for sale (as an investment) (classified as Purchase of Investments [IINP])
- Disposal of real estate for sale (as an investment) (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Policy Loans

IPOL

COA Code	IPOL
Eikon for Office Field	TR.PolicyLoans
Eikon for Office Label	Policy Loans
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow – Direct and Indirect Formats

Policy Loans [IPOL] represents an increase/decrease in cash flow on changes in the total outstanding policy loans to policyholders during a period.

Policy Loans [IPOL] excludes:

- Increase in mortgage loans (classified as Purchase of Investments [IINP])
- Decrease/repayment of mortgage loans (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Other Investing Cash Flow

IICF

COA Code	IICF
Eikon for Office Field	TR.OtherInvestingCashFlow
Eikon for Office Label	Other Investing Cash Flow

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Other Investing Cash Flow [IICF] represents investing activities other than the following items:

- Capital Expenditures [SCEX]
- Acquisition of Business [IBAQ]
- Sale of Business [ISOB]
- Sale of Fixed Assets [ISFA]
- Sale/Maturity of Investment [IINS]
- Purchase of Investments [IINP]
- Principal Payments From Securities [ISPP]
- Sale of Intangible Assets [ISOI]
- Intangible, Net [IIAN]
- Loans [ILOA]
- Loans Origination – Investing [ILOR]
- Foreclosed Real Estate [IFRE]
- Policy Loans [IPOL]

Other Investing Cash Flow [IICF] includes:

- Cash from the sale of discontinued operations
- Changes of cash in escrow/trust
- Interest/dividends received from investments

Other Investing Cash Flow [IICF] excludes:

- Acquisition of minority shares of investee (classified as Purchase of Investments [IINP])
- Increase in assets held for sale (classified as Purchase of Investments [IINP])
- Due from other banks or bank balances for banking institutions (classified as Loans [ILOA])
- Increase in deposits to banks (as investments) (classified as Purchase of Investments [IINP])
- Collection of (long-term) notes receivable (not trade) (classified as Sale/Maturity of Investment [IINS])
- Collection of loans for companies other than financial services (classified as Sale/Maturity of Investment [IINS])
- Collection of commercial paper invested (classified as Sale/Maturity of Investment [IINS])
- Advances paid for construction (classified as Purchase of Fixed Assets [ICEX])

- Increase in credit card loans (classified as Loans Origination – Investing [ILOR])
- Long-term advances to related parties (affiliates, unconsolidated subsidiaries, joint ventures, officers, employees, etc. – classified as Purchase of Investments [IINP] or Sale/Maturity of Investment [IINS])

Definition revised June 2003

Other Investing Cash Flow Items, Total SICF

COA Code	SICF
Eikon for Office Field	TR.OtherInvestingCashFlowItemsTotal
Eikon for Office Label	Other Investing Cash Flow Items, Total
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Other Investing Cash Flow Items, Total [SICF] represents all items reported within the investing activities in the cash flow statement, other than capital expenditures.

Other Investing Cash Flow Items, Total [SICF] is calculated as the sum of:

- Acquisition of Business [IBAQ]
- Sale of Business [ISOB]
- Sale of Fixed Assets [ISFA]
- Sale/Maturity of Investment [IINS]
- Purchase of Investments [IINP]
- Investment, Net [IIVN]
- Sale of Intangible Assets [ISOI]
- Intangible, Net [IIAN]
- Principal Payments From Securities [ISPP] (for banks only)
- Loans [ILOA] (for banks only)
- Loans Origination – Investing [ILOR] (for banks only)
- Foreclosed Real Estate [IFRE] (for banks only)
- Policy Loans [IPOL] (for insurance companies only)
- Other Investing Cash Flow [IICF]

Alternatively, Other Investing Cash Flow Items, Total [SICF] can be calculated as:

- Cash from Investing Activities [ITLI]
- less Capital Expenditures [SCEX], further delineated into:

- Purchase of Fixed Assets [ICEX]
- Purchase/Acquisition of Intangibles [IIAQ]
- Software Development Costs [ISDC]

Definition revised August 2015

Cash From Investing Activities

ITLI

COA Code	ITLI
Eikon for Office Field	TR.CashFromInvestingAct
Eikon for Office Label	Cash from Investing Activities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Cash From Investing Activities [ITLI] represents the sum of:

- Capital Expenditures [SCEX]
- Other Investing Cash Flow Items, Total [SICF]

Definition revised June 2003

Financing Activities

Deposits

FDPT

COA Code	FDPT
Eikon for Office Field	TR.Deposits
Eikon for Office Label	Deposits
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Deposits [FDPT] represents an increase/decrease in cash flow due to changes in the level of deposits from customers for banks.

Deposits [FDPT] includes:

- Changes in demand/savings/time deposits, CD, NOW, money market accounts
- Maturing of CD (Certificate of Deposits)

Definition revised June 2003

FHLB Borrowings

FFLB

COA Code	FFLB
Eikon for Office Field	TR.FhLB Borrowings
Eikon for Office Label	FHLB Borrowings
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

FHLB Borrowings [FFLB] represents an increase/decrease in cash flow due to changes in the level of borrowings from Federal Home Loan Banks (FHLB).

FHLB Borrowings [FFLB] includes:

- Advance payments to FHLB/FHLB borrowings
- Repayment of advance from FHLB

Definition revised June 2003

Federal Funds/REPOS**FFFS**

COA Code	FFFS
Eikon for Office Field	TR.FederalFundsRepos
Eikon for Office Label	Federal Funds/REPOS
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow – Direct and Indirect Formats

Federal Funds/REPOS [FFFS] represents an increase/decrease in cash flow due to changes in the level of Federal Funds Sold/Securities Purchased Under Resale Agreement [FFFS].

Definition revised June 2003

Other Financing Cash Flow**FFCF**

COA Code	FFCF
Eikon for Office Field	TR.OtherFinancingCashFlow
Eikon for Office Label	Other Financing Cash Flow
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Other Financing Cash Flow [FFCF] represents cash flow from financing activities other than the following items:

- Increase/decrease in Deposits [FDPT]
- Increase/decrease in FHLB [FFLB]
- Increase/decrease in Federal Funds Sold/Securities Purchase Under Resale Agreement [FFFS]
- Total Cash Dividends Paid [FCDP]
- Issuance/Retirement of Stock, Net [FPSS]
- Issuance/Retirement of Debt, Net [FPRD]

Other Financing Cash Flow [FFCF] includes:

- Increase/decrease in debt issue costs
- Increase/decrease in financing costs

- Increase/decrease in minority interest
- Increase/decrease in advance to officers/shareholders when reported as part of financing activities
- Increase/decrease in customer advances when reported as part of financing activities
- Increase/decrease in restructuring costs when reported as part of financing activities

Other Financing Cash Flow [FFCF] excludes:

- Increase in additional paid in capital (classified as Sale/Issuance of Common [FSIC])
- Advance received from long-term borrowers (classified as Long Term Debt Issued [FLDI])
- Increase in bank overdrafts (classified as Short Term Debt Issued [FSDI])
- Capital contributed (classified as Sale/Issuance of Common [FSIC])
- Changes of CDs for banks (classified as Deposits [FDPT])
- Cash distribution (classified as Cash Dividends Paid – Common [FDPC])
- Checks issued/drawn/written (classified as Short Term Debt Issued [FSDI])
- Common stock subscribed (classified as Sale/Issuance of Common [FSIC])

Definition revised October 2012

Financing Cash Flow Items

SFCF

COA Code	SFCF
Eikon for Office Field	TR.FinancingCashFlowItems
Eikon for Office Label	Financing Cash Flow Items
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Financing Cash Flow Items [SFCF] represents the sum of:

- Increase/decrease in Deposits [FDPT]
- Increase/decrease in FHLB [FFLB]
- Increase/decrease in Federal Funds Sold/REPOS [FFFS]
- Other Financing Cash Flow [FFCF]

Definition revised June 2003

Cash Dividends Paid – Common

FDPC

COA Code	FDPC
Eikon for Office Field	TR.CashDividendsPaidCommon

Eikon for Office Label	Cash Dividends Paid - Common
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Cash Dividends Paid – Common [FDPC] represents cash dividends paid to common stockholders. This amount may be different from the dividends declared in the same period.

Although the distribution of stock to shareholders as stock dividends or bonus shares is a non-cash activity, companies may report the stock dividend as cash distribution and an increase in common stock. In such cases, Refinitiv follows what was reported by the company.

Cash Dividends Paid – Common [FDPC] includes:

- Distribution to shareholders, unit holders, parent company
- Ordinary dividends, special dividends, memorial dividends to common stock

Cash Dividends Paid – Common [FDPC] excludes:

- Distribution to minority shareholders of subsidiaries, general partners (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Cash Dividends Paid – Preferred

FDPP

COA Code	FDPP
Eikon for Office Field	TR.CashDividendsPaidPreferred
Eikon for Office Label	Cash Dividends Paid - Preferred
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Cash Dividends Paid – Preferred [FDPP] represents cash dividends paid to preferred stockholders. This amount may be different from the preferred dividends declared in the same period.

Cash Dividends Paid – Preferred [FDPP] includes:

- Dividends paid to preferred shareholders of a subsidiary

Cash Dividends Paid – Preferred [FDPP] excludes:

- Distribution to general partners (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Cash Dividends Paid**FCDP**

COA Code	FCDP
Eikon for Office Field	TR.TotalCashDividendsPaid
Eikon for Office Label	Total Cash Dividends Paid
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Cash Dividends Paid [FCDP] represents cash dividends paid to shareholders, which is the sum of Cash Dividends Paid – Common [FDPC] and Cash Dividends Paid – Preferred [FDPP].

Although the distribution of stock to shareholders as stock dividends or bonus shares is a non-cash activity, certain companies may report the stock dividend as a cash distribution and an increase in common stock. In such cases, Refinitiv follows what was reported by the company.

The distribution is generally made quarterly in the form of cash (cash dividend), but as mentioned above, it can also take the form of stock (stock dividend).

Dividends to shareholders may consist of ordinary dividends, special dividends, etc.

Cash Dividends Paid [FCDP] includes:

- Cash paid in lieu of fractional shares
- Special dividends
- Stock dividends (when not segregated)
- Preferred or common distributions
- Distribution to shareholders, unit holders, parent company

Cash Dividends Paid [FCDP] excludes:

- Distribution to minority shareholders of subsidiaries, general partners, shareholders of S corporations as subsidiaries (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Sale/Issuance of Common**FSIC**

COA Code	FSIC
Eikon for Office Field	TR.SaleIssuanceOfCommon
Eikon for Office Label	Sale/Issuance of Common
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Sale/Issuance of Common [FSIC] represents cash inflow from the issuance of common stock. It also includes cash inflow from the sale of treasury shares. However, issuance of additional shares from a stock split is not included in Sale/Issuance of Common [FSIC] because such transactions do not result in cash flow. If the sale, issuance or repurchase of common stock is not separately delineated, then the total is classified as Common Stock, Net [FCSN].

Sale/Issuance of Common [FSIC] includes:

- Sale/re-issuance of treasury shares
- Issuance of participative preferred stock
- Issuance of stock in an initial public offering
- Proceeds on the sale of shares as ESOP

Sale/Issuance of Common [FSIC] excludes:

- Proceeds on the sale of shares in subsidiaries (classified as Other Financing Activities [FFCF])
- Proceeds on the exercise of options outstanding (classified as Options Exercised [FOPX])
- Proceeds on the conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Repurchase/Retirement of Common

FRRC

COA Code	FRRC
Eikon for Office Field	TR.RepurchaseRetirementOfCommon
Eikon for Office Label	Repurchase/Retirement of Common
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Repurchase/Retirement of Common [FRRC] represents cash outflow on the repurchase of common stock (increase in treasury stock) or the reduction of capital. Reduction of capital through a reverse split is not classified as Repurchase/Retirement of Common [FRRC] because such transactions do not impact cash flow. If the sale, issuance or repurchase of common stock is not separately delineated, then the total is classified as Common Stock, Net [FCSN].

Repurchase/Retirement of Common [FRRC] includes:

- Repurchase/redemption of common stock

Definition revised June 2003

Common Stock, Net**FCSN**

COA Code	FCSN
Eikon for Office Field	TR.CommonStockNet
Eikon for Office Label	Common Stock, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Common Stock, Net [FCSN] represents the sum of Sales/Issuance of Common [FSIC] and Repurchase/Retirement of Common [FRRC].

When a company does not delineate between the issuance and retirement of common stock, Common Stock, Net [FCSN] is utilized.

Common Stock, Net [FCSN] excludes:

- Proceeds on exercise of options outstanding (classified as Options Exercised [FOPX])
- Proceeds on conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Sale/Issuance of Preferred**FSIP**

COA Code	FSIP
Eikon for Office Field	TR.SaleIssuanceOfPreferred
Eikon for Office Label	Sale/Issuance of Preferred
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Sale/Issuance of Preferred [FSIP] represents cash inflow from issuance of preferred stock. If the sale, issuance or repurchase of preferred stock is not separately delineated, then the total is classified as Preferred Stock, Net [FPSN].

Sale/Issuance of Preferred [FSIP] includes:

- Sale/issuance of preferred stock in a subsidiary
- Issuance of preferred stock by the trust of a company

Definition revised June 2003

Repurchase/Retirement of Preferred**FRRP**

COA Code	FRRP
Eikon for Office Field	TR.RepurchaseRetirementOfPreferred
Eikon for Office Label	Repurchase/Retirement of Preferred
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Repurchase/Retirement of Preferred [FRRP] represents cash outflow from the repurchase or retirement of preferred stock. If the sale, issuance or repurchase of preferred stock is not separately delineated, then the total is classified as Preferred Stock, Net [FPSN].

Repurchase/Retirement of Preferred [FRRP] includes:

- Buyback/cancellation/retirement/redemption of preferred stock (redeemable, convertible, etc.)

Definition revised June 2003

Preferred Stock, Net**FPSN**

COA Code	FPSN
Eikon for Office Field	TR.PreferredStockNet
Eikon for Office Label	Preferred Stock, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Preferred Stock, Net [FPSN] represents the sum of Sale/Issuance of Preferred [FSIP] and Repurchase/Retirement of Preferred [FRRP]. When a company does not delineate the issuance and retirement of preferred stock, the net changes in preferred stock may be classified as Preferred Stock, Net [FPSN].

Definition revised June 2003

Sale/Issuance of Common/Preferred**FSCP**

COA Code	FSCP
Eikon for Office Field	TR.SaleIssuanceOfCommonPreferred
Eikon for Office Label	Sale/Issuance of Common/Preferred

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Sale/Issuance of Common/Preferred [FSCP] represents cash inflow from the sale or issuance of common and preferred stock. When a company does not delineate the issuances between common and preferred stock, Sale/Issuance of Common/Preferred [FSCP] is utilized. If the sale, issuance or repurchase of common and preferred stock is not separately delineated, then the total is classified as Issuance (Retirement) of Stock, Net [FPSS].

Sale/Issuance of Common/Preferred [FSCP] excludes:

- Proceeds on sale of common shares in subsidiaries (classified as Other Financing Activities [FFCF])
- Proceeds on exercise of options outstanding (classified as Options Exercised [FOPX])
- Proceeds on conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Repurch./Retirement of Common/Preferred

FRCP

COA Code	FRCP
Eikon for Office Field	TR.RepurchRetirementOfCommonPreferred
Eikon for Office Label	Repurchases/Retirement of Common/Preferred
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Repurchase/Retirement of Common/Preferred [FRCP] represents cash outflow on the repurchase or retirement of common and preferred stock. When a company does not delineate between the retirement of common and the retirement of preferred stock, Repurchase/Retirement of Common/Preferred [FRCP] is utilized. If the sale, issuance or repurchase of common and preferred stock is not separately delineated, then the total is classified as Issuance (Retirement) of Stock, Net [FPSS].

Repurchase/Retirement of Common/Preferred [FRCP] includes:

- Repurchase/redemption of common/preferred stock

Definition revised June 2003

Options Exercised

FOPX

COA Code	FOPX
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Eikon for Office Field TR.OptionsExercised

Eikon for Office Label Options Exercised

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Options Exercised [FOPX] represents cash inflow due to stock options exercised, which results in an increase of common stock.

Options Exercised [FOPX] includes:

- Proceeds on the issuance of stock on the exercise of options
- Redemption/repurchase of stock options

Definition revised August 2015

Warrants Covered

FWCV

COA Code FWCV

Eikon for Office Field TR.WarrantsConverted

Eikon for Office Label Warrants Converted

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Warrants Converted [FWCV] represents cash inflow on behalf of warrants converted, which results in an increase of common stock.

Warrants Converted [FWCV] includes:

- Proceeds received on the sale of issue by the exercise of warrants
- Redemption/repurchase of warrants

Definition revised August 2015

Treasury Stock

FTST

COA Code FTST

Eikon for Office Field TR.TreasuryStock

Eikon for Office Label Treasury Stock

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Treasury Stock [FTST] represents the repurchase of a company's common stock for specific corporate purposes. Treasury Stock [FTST] has been used historically but is being discontinued. Treasury Stock [FTST], when reported in the financing section of the cash flow statement, is henceforth classified as Sale/Issuance of Common [FSIC] or Repurchase/Retirement Common [FRRC].

Definition revised June 2003

Issuance (Retirement) of Stock, Net

FPSS

COA Code	FPSS
Eikon for Office Field	TR.IssuanceRetirementOfStock
Eikon for Office Label	Issuance (Retirement) of Stock, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Issuance (Retirement) of Stock, Net [FPSS] represents the sum of:

- Common Stock, Net [FCSN]
- Preferred Stock, Net [FPSN]
- Sale/Issuance of Common/Preferred [FSCP]
- Repurchase/Retirement of Common/Preferred [FRCP]
- Options Exercised [FOPX]
- Warrants Converted [FWCV]
- Treasury Stock [FTST]

Definition revised June 2003

Short Term Debt Issued

FSDI

COA Code	FSDI
Eikon for Office Field	TR.STDebtIssued
Eikon for Office Label	Short Term Debt Issued
Units	Millions

Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Short Term Debt Issued [FSDI] represents cash inflow due to the issuance of short-term debt. If short-term debt issuances and reductions are not delineated separately, the total is classified as Short Term Debt, Net [FSDN].

Short Term Debt Issued [FSDI] includes:

- Advances on lines of credit
- Bank overdrafts
- Increases in notes payable

Definition revised June 2003

Short Term Debt Reduction

FSDR

COA Code	FSDR
Eikon for Office Field	TR.STDebtReduction
Eikon for Office Label	Short Term Debt Reduction
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Short Term Debt Reduction [FSDR] represents cash outflow due to the repayment of short-term debt. If short-term debt issuances and reductions are not delineated separately, the total is classified as Short Term Debt, Net [FSDN].

Definition revised June 2003

Short Term Debt, Net

FSDN

COA Code	FSDN
Eikon for Office Field	TR.STDebtNet
Eikon for Office Label	Short Term Debt, Net
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Short Term Debt, Net [FSDN] represents the sum of Short Term Debt Issued [FSDI] and Short Term Debt Reduction [FSDR]. When a company does not delineate between the short-term debts issued and short-term debts reduction, Short Term Debt, Net [FSDN] is utilized.

Definition revised June 2003

Long Term Debt Issued

FLDI

COA Code	FLDI
Eikon for Office Field	TR.LTDDebtIssued
Eikon for Office Label	Long Term Debt Issued
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Long Term Debt Issued [FLDI] represents cash inflow on the issuance of long-term debt instruments in a company. Long-term debt may include long-term bank borrowings, corporate bonds, convertible bonds, etc. If long-term debt issuances and reductions are not delineated separately, the total is classified as Long Term Debt, Net [FLDN].

Long Term Debt Issued [FLDI] includes:

- Secured/unsecured loans
- Subordinated loans, senior loans/notes, bonds
- Term loans
- Long-term portion of lines of credit, if any
- Increase in long-term capital lease obligations
- Lease liability Issued

Definition revised April 2022

Long Term Debt Reduction

FLDR

COA Code	FLDR
Eikon for Office Field	TR.LTDDebtReduction
Eikon for Office Label	Long Term Debt Reduction
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Long Term Debt Reduction [FLDR] represents cash outflow on the repayment of long-term debt in a company. Long-term debt obligations may be repaid upon maturity or replaced with new debt. If long-term debt issuances and reductions are not delineated separately, the total is classified as Long Term Debt, Net [FLDN].

Long Term Debt Reduction [FLDR] includes:

- Reduction of long-term capital lease obligations
- Lease liability Reduced

Definition revised April 2022

Long Term Debt, Net

FLDN

COA Code FLDN

Eikon for Office Field TR.LTDebtNet

Eikon for Office Label Long Term Debt, Net

Units Millions

Polarity Positive

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow – Direct and Indirect Formats

Long Term Debt, Net [FLDN] represents the sum of Long Term Debt Issued [FTDI] and Long Term Debt Reduction [FLDR]. When a company does not delineate between long-term debts issued and long-term reduction, Long Term Debt, Net [FLDN] is utilized.

Long Term Debt, Net [FLDN] includes:

- Secured/unsecured loans
- Subordinated loans, senior loans/notes, bonds
- Term loans
- Long-term portion of lines of credit, if any
- Long-term capital lease obligations
- Lease liability Net

Definition revised April 2022

Total Debt Issued

FTDI

COA Code FTDI

Eikon for Office Field TR.TotalDebtIssued

Eikon for Office Label Total Debt Issued

Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Total Debt Issued [FTDI] represents cash inflow on changes in the level of debt of a company. When a company does not delineate between short-term and long-term debt issuance, Total Debt Issued [FTDI] is utilized. If debt issuances and reductions are not delineated separately, the total is classified as Issuance (Retirement) of Debt, Net [FPRD].

Definition revised June 2003

Total Debt Reduction

FTDR

COA Code	FTDR
Eikon for Office Field	TR.TotalDebtReduction
Eikon for Office Label	Total Debt Reduction
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Total Debt Reduction [FTDR] represents cash outflow on changes in the level of debt in a company. When a company does not delineate between short-term and long-term debt reduction, Total Debt Reduction [FTDR] is utilized. If debt issuances and reductions are not delineated separately, the total is classified as Issuance (Retirement) of Debt, Net [FPRD].

Definition revised June 2003

Issuance (Retirement) of Debt, Net

FPRD

COA code	FPRD
Eikon for Office Field	TR.IssuanceRetirementOfDebt
Eikon for Office Label	Issuance (Retirement) of Debt, Net
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Issuance (Retirement) of Debt, Net [FPRD] represents net changes in cash flow due to the changes in the level of debt of a company, which is the sum of:

- Short Term Debt, Net [FSDN]
- Long Term Debt, Net [FLDN]
- Total Debt Issued [FTDI]
- Total Debt Reduction [FTDR]

When a company does not delineate between short-term and long-term debt issuance and retirement, Issuance (Retirement) of Debt, Net [FPRD] is utilized.

Definition revised June 2003

Cash From Financing Activities

FTLF

COA Code	FTLF
Eikon for Office Field	TR.CashFromFinancingAct
Eikon for Office Label	Cash from Financing Activities
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Cash From Financing Activities [FTLF] represents the sum of:

- Financing Cash Flow Items [SFCF]
- Cash Dividends Paid [FCDP]
- Issuance (Retirement) of Stock, Net [FPSS]
- Issuance (Retirement) of Debt, Net [FPRD]

Definition revised June 2003

Net Change in Cash

Foreign Exchange Effects

SFEE

COA Code	SFEE
Eikon for Office Field	TR.ForeignExchangeEffects
Eikon for Office Label	Foreign Exchange Effects
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Foreign Exchange Effects [SFEE] represents the increase/decrease in cash and cash equivalents due to changes in exchange rates.

Definition revised June 2003

Net Change in Cash

SNCC

COA Code	SNCC
Eikon for Office Field	TR.NetChangeInCash
Eikon for Office Label	Net Change in Cash
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Net Change in Cash [SNCC] represents the sum of:

- Cash From Operating Activities [OTLO]
- Cash From Investing Activities [ITLI]
- Cash From Financing Activities [FTLF]
- Foreign Exchange Effects [SFEE]

Definition revised June 2003

Net Cash – Beginning Balance**SNCB**

COA Code	SNCB
Eikon for Office Field	TR.NetCashBeginningBalance
Eikon for Office Label	Net Cash - Beginning Balance
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Net Cash – Beginning Balance [SNCB] represents the beginning balance of cash and cash equivalents, as defined by a company. This is the ending balance of cash and cash equivalents of the previous fiscal period, with exceptions for certain cases when there are changes in the scope of businesses consolidated. The only situation in which this would vary is the restatement of the cash flow for the previous fiscal period.

Definition revised June 2003

Net Cash – Ending Balance**SNCE**

COA Code	SNCE
Eikon for Office Field	TR.NetCashEndingBalance
Eikon for Office Label	Net Cash - Ending Balance
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Net Cash – Ending Balance [SNCE] represents the sum of Net Change in Cash [SNCC] and Net Cash – Beginning Balance [SNCE]. This value is the ending balance of cash and cash equivalents of the current fiscal period, with exceptions in certain cases where there are changes in the scope of businesses consolidated.

Definition revised June 2003

Cash Flow Statement – Supplemental Items

Depreciation – Supplemental

SDEP

COA Code	SDEP
Eikon for Office Field	TR.DepreciationCFStmt
Eikon for Office Label	Depreciation
Units	Millions
Polarity	Negative (in the direct cash flow format)
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct Format

Depreciation – Supplemental [SDEP] represents total non-cash depreciation expenses.

Depreciation – Supplemental [SDEP] is utilized when a company organizes the operating section of its cash flow statement using the Direct Method. When a company does not delineate between amortization of intangibles/acquisition costs from depreciation of tangible fixed assets, Depreciation – Supplemental [SDEP] is utilized. When the Indirect Method is utilized, and the company delineates amortization and depreciation separately, the amortization is classified as Amortization of Intangibles [OAMI]. Historically, Amortization of Acquisition Costs [OAMA] was also utilized.

Definition revised June 2003

Cash Interest Paid, Supplemental

SCIP

COA Code	SCIP
Eikon for Office Field	TR.CashInterestPaid
Eikon for Office Label	Cash Interest Paid, Supplemental
Units	Millions
Polarity	Negative (in the indirect cash flow format)
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Cash Interest Paid, Supplemental [SCIP] represents interest paid in cash during the period.

Cash Interest Paid, Supplemental [SCIP] is utilized when a company organizes the operating section of its cash flow statement using the Indirect Method.

Definition revised June 2003

Cash Taxes Paid, Supplemental**SCTP**

COA Code	SCTP
Eikon for Office Field	TR.CashTaxesPaid
Eikon for Office Label	Cash Taxes Paid
Units	Millions
Polarity	Negative (in the indirect cash flow format)
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Indirect Format

Cash Taxes Paid, Supplemental [SCTP] represents taxes paid in cash, net of tax refunds received, as reported by the company.

Cash Taxes Paid, Supplemental [SCTP] is reported net of tax refunds received, even when the refunds are reported separately by the company. This is to show the actual cash actually paid out by the company to the tax authorities during the period. Tax refunds received can often be used to offset tax payments.

Cash taxes Paid, Supplemental [SCTP] is utilized when the Direct Method is employed for the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Taxes Paid [SCTP] and compiled in the supplemental section of the cash flow statement.

Cash Taxes Paid, Supplemental [SCTP] excludes:

- Sales taxes/VAT paid (classified as Cash Payments [OCPD])

Definition revised November 2008

Lease liability Issued, Supplemental**VLLI**

COA Code	VLLI
Eikon for Office Field	
Eikon for Office Label	
Units	Millions
Polarity	Positive
Annual History	Since 2019
Quarterly History	Since 2019
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Lease liability Issued, Supplemental [VLLI] represents cash inflow on the issuance of the lease liability/debt in a company. It includes finance leases, capitalized lease, and hire-purchase agreement. Lease liabilities are disclosed on account of adoption of IFRS 16/ASC 842- Leases, effective from 1st January 2019.

Lease liability Issued, Supplemental [VLLI] is a component of Long-Term Debt Issued [FLDI]

Definition added April 2022

Lease liability Reduced, Supplemental**VLLR**

COA Code	VLLR
Eikon for Office Field	
Eikon for Office Label	
Units	Millions
Polarity	Positive
Annual History	Since 2019
Quarterly History	Since 2019
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Lease liability Reduced, Supplemental [VLLR] represents cash outflow due to the repayment of lease liability/debt of the company. It includes finance leases, capitalized lease, and hire-purchase agreement. Lease liabilities are disclosed on account of adoption of IFRS 16/ASC 842- Leases, effective from 1st January 2019.

Lease liability Reduced, Supplemental [VLLR] is a component of Long-Term Debt Issued [FLDR]

Definition added April 2022

Lease liability Net, Supplemental**VLLN**

COA Code	VLLN
Eikon for Office Field	
Eikon for Office Label	
Units	Millions
Polarity	Positive
Annual History	Since 2019
Quarterly History	Since 2019
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Lease liability Net, Supplemental [VLLN] represents the sum of Lease liabilities Issued, Supplemental [VLLI] and Lease liabilities Reduced, Supplemental [VLLR]. This code is used when lease liability issued and reduced are not delineated separately. Lease liabilities are disclosed on account of adoption of IFRS 16/ASC 842- Leases, effective from 1st January 2019.

Lease liability Net, Supplemental [VLLN] is a component of Long-Term Debt Issued [FLDN].

Definition added April 2022

Share Based Payments, Supplemental**VSPY**

COA Code	VSPY
Eikon for Office Field	

Eikon for Office Label

Units	Millions
Polarity	Positive
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Share Based Payments [VSPY] is a non-cash item representing the reversal of stock-based compensation (share-based payments, stock options granted) reported in the income statement for the period.

This field is supplemental to Other-Cash Flow Items [ONCI].

Definition added February 2023

Net Changes in Working Capital

SCWC

COA Code	SCWC
Eikon for Office Field	TR.NetChangesinWorkingCapital
Eikon for Office Label	Net Changes in Working Capital
Units	Millions
Polarity	Positive
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Net Changes in Working Capital [SCWC] represents the sum of:

- Loan Loss Provision [OLLP] (for banks)
- Accounts Receivable [OACR] (for insurance companies, industrial companies and utility companies)
- Prepaid Expenses [OPPY] (for insurance companies and utility companies)
- Inventories [OITL] (for industrial companies and utility companies)
- Other Assets [OOAS] (for banks, insurance companies and utility companies)
- Accounts Payable [OAPB] (for insurance companies, industrial companies and utility companies)
- Accrued Expenses [OAEX] (for insurance companies, industrial companies and utility companies)
- Payable/Accrued [OPBA] (for banks, insurance companies, industrial companies and utility companies)
- Taxes Payable [OTXP] (for banks, insurance companies, industrial companies and utility companies)
- Other Liabilities [OOLB] (for banks, insurance companies, industrial companies and utility companies)
- Other Assets & Liabilities, Net [OOAL] (for banks, insurance companies, industrial companies and utility companies)
- Investment Securities, Gains/Losses [OINV] (for banks and insurance companies)

- Loans, Gains/Losses [OLOA] (for banks)
- Other Real Estate Owned [OORE] (for banks)
- Loans Origination – Operating [OLOR] (for banks)
- Sale of Loans [OSOL] (for banks)
- Loss Adjustment [OLOS] (for insurance companies)
- Policy Benefits/Liabilities [OBEN] (for insurance companies)
- Deferred Policy Acquisition Costs [OPAC] (for insurance companies)
- Policy Refunds [OREF] (for insurance companies)
- Reinsurance Receivable [ORER] (for insurance companies)
- Reinsurance Payable [OREP] (for insurance companies)
- Insurance Reserves [OINR] (for insurance companies)
- Unearned Premiums [OUPR] (for insurance companies)

Net Changes in Working Capital [SCWC] represents the sum of all the working capital items of all the industry type, after excluding Other Operating Cash Flow [OOCF]

Reported Cash from Operating Activities

VTLO

COA Code	VTLO
Eikon for Office Field	TR.ReportedCashFromOperatingActivities
Eikon for Office Label	Reported Cash from Operating Activities
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Reported Cash from Operating Activities 営業活動によるキャッシュフロー [VTLO] represents the company's as reported value for total cash received from operating activities within their financial report.

This value may not be the same as the Cash from Operating Activities [OTLO] calculated by Refinitiv as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Cash from Investing Activities

VTLI

COA Code	VTLI
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Eikon for Office Field	TR.ReportedCashFromInvestingActivities
Eikon for Office Label	Reported Cash from Investing Activities
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Reported Cash from Investing Activities 投資活動によるキャッシュフロー [VTLI] represents the company's as reported value for total cash received from investing activities within their financial report.

This value may not be the same as the Cash from Investing Activities [ITLI] calculated by Refinitiv as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Cash from Financing Activities

VTLF

COA Code	VTLF
Eikon for Office Field	TR.ReportedCashFromFinancingActivities
Eikon for Office Label	Reported Cash from Financing Activities
Units	Millions
Polarity	Positive
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow – Direct and Indirect Formats

Reported Cash from Financing Activities 財務活動によるキャッシュフロー [VTLF] represents the company's as reported value for total cash received from financing activities within their financial report.

This value may not be the same as the Cash from Financing Activities [FTLF] calculated by Refinitiv as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Definitions: Business and Geographic Segments

Segments – Income Statement Data

External Revenue		REXR
COA Code	REXR	
Eikon for Office Field	TR.BGS.BusExternalRevenue / TR.BGS.GeoExternalRevenue	
Eikon for Office Label	Business External Revenue / Geographic External Revenue	
Units	Period Header Unit	
Polarity	Positive	
Annual History	Since 1998	
Quarterly History	Since 1998	
COA Type	Industrial, Insurance, Utility	
Data Type	Income (Segment Data)	

External Revenue [REXR] represents revenues acquired from external customers.

Revenue acquisition activities performed by companies with multiple segments may include revenues generated from segment-to-segment sales within the company. Companies may disclose these "intersegment sales" in one of two presentations:

- They may present one value per segment consisting of both total external sales and intersegment sales, and then provide a one-line reconciliation item for all segments, which would be classified as [A1] Inter-company Eliminations.
- Alternatively, companies may report their segment sales to outside customers only, and separately disclose their intersegment sales on a segment-by segment basis, which would be coded as [RINR] Intersegment Revenue.

Definition revised October 2006

Intersegment Revenues		RINR
COA code	RINR	
Eikon for Office Field	TR.BGS.BusIntersegmentRevenue / TR.BGS.GeoIntersegmentRevenue	
Eikon for Office Label	Business Intersegment Revenue / Geographic Intersegment Revenue	
Units	Period Header Unit	
Polarity	Positive	
Annual History	Since 1998	
Quarterly History	Since 1998	
COA Type	Industrial, Insurance, Utility	
Data Type	Income (Segment Data)	

Intersegment Revenues [RINR] consists of sales activities between segments.

Intersegment sales are eventually reconciled by an intersegment elimination line against [RNTS] Net Sales of the income statement.

Definition revised October 2006

Interest Income, Bank RIIB

COA code	RIIB
Eikon for Office Field	TR.BGS.BusInterestIncomeBank / TR.BGS.GeoInterestIncomeBank
Eikon for Office Label	Business Interest Income, Bank / Geographic Interest Income, Bank
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income (Segment Data)

Interest Income, Bank [RIIB] is an equivalent of the Interest Income, Bank [SIIB] COA code found in the income statement for banks.

This item represents the total interest income from all of the bank's operating activities as reported by the company in its Business and Geographical Segments report.

Definition revised April 2008

Premiums Earned RPRE

COA code	RPRE
Eikon for Office Field	TR.BGS.BusNetPremiumsEarned / TR.BGS.GeoNetPremiumsEarned
Eikon for Office Label	Business Premiums Earned / Geographic Premiums Earned
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Insurance
Data Type	Income (Segment Data)

Premiums Earned [RPRE], is an equivalent of the Total Premiums Earned [SPRE] COA code found in the income statement for insurance companies.

It represents the as-reported total insurance-related premiums earned by the company according to its business and/or geographical segments.

Total Premiums Earned [SPRE] in the income statement is the sum of:

- Net Premiums Earned [RPRE]

- Other Insurance Revenue
- Reinsurance - Income
- On adoption of IFRS 17 accounting standard by financial companies, supplemental footnote item includes
 - Insurance Revenue - IFRS 17 [VINS]
 - Net Inc/Exp frm Reins Contr Held-IFRS 17 [VICH]

Definition revised February 2023

Net Investment Income

RNII

COA code	RNII
Eikon for Office Field	TR.BGS.BusNetInvestmentIncome / TR.BGS.GeoNetInvestmentIncome
Eikon for Office Label	Business Net Investment Income / Geographic Net Investment Income
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Insurance
Data Type	Income (Segment Data)

Net Investment Income [RNII] is an equivalent of the Net Investment Income [RNII] COA code found in the income statement for insurance companies.

Net Investment Income in BGS generally represents the as-reported total earned investment income of an insurance company, reduced by investment expenses directly related to investing activities.

However, the investment income is limited to earnings on capital such as interest income, dividend income, etc. It does not include the following if the business and/or geographical segment breakouts for these items are provided by the company:

- Realized Gains (Losses) [RRGL] on sale
- Other Revenue [RORE]

Definition revised April 2008

Realized & Unrealized Gains (Losses)

RRGL

COA code	RRGL
Eikon for Office Field	TR.BGS.BusRealizedGains / TR.BGS.GeoRealizedGains
Eikon for Office Label	Business Realized and Unrealized Gains (Losses) / Geographic Realized and Unrealized Gains (Losses)
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998

Quarterly History Since 1998

COA Type Insurance

Data Type Income (Segment Data)

Realized & Unrealized Gains (Losses) [RRGL] is an equivalent of the Realized & Unrealized Gains (Losses) [RRGL] COA code found in the income statement for insurance companies.

This item includes not only realized gains (losses) on investments, but also unrealized gains (losses) on trading securities if the unrealized gains (losses) are not reported separately by the company.

Realized & Unrealized Gains (Losses) [RRGL] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Other Revenue

RORE

COA code RORE

Eikon for Office Field TR.BGS.BusOtherRevenue / TR.BGS.GeoOtherRevenue

Eikon for Office Label Business Other Revenue / Geographic Other Revenue

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial

Data Type Income (Segment Data)

Other Revenue [RORE] is an equivalent of the Other Revenue [RORE] COA code found in the income statement.

This item represents revenue that is not otherwise classified from the main operating activities of a company.

Other Revenue [RORE] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

On adoption of IFRS-17 accounting standard by financial companies, supplemental footnote items included as part of Other Non-Insurance Revenue. [RORE]

- Fin Inc/Exp from Insur Contr Iss-IFRS 17 [VICI]
- Fin Inc/Exp frm reinsur ContrHeld-IFRS17 [VIRC]
- Net Insurance Fin Inc/Exp - IFRS 17[VIFI]

Definition revised February 2023

Total Revenue

RTLR

COA code RTLR

Eikon for Office Field TR.BGS.BusTotalRevenue / TR.BGS.GeoTotalRevenue

Eikon for Office Label Business Total Revenues / Geographic Total Revenues

Units Period Header Unit

Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Income (Segment Data)

Total Revenue [RTLR] is an equivalent of the Total Revenue [RTLR] COA code found in the income statement.

This item represents the total revenue from all of a company's operating activities as reported by the company in its Business and Geographical Segments report. The net sales equivalents from all industries aggregated into Total Revenue [RTLR] in the BGS are as follows:

- External Revenue [REXR] – Applicable to industrial, insurance and utility companies
- Intersegment Revenue [RINR] – Applicable to industrial, insurance and utility companies
- Interest Income, Bank [RIIB] – Applicable to banks
- Premiums Earned [RPRE] – Applicable to insurance companies
- Net Investment Income [RNII] – Applicable to insurance companies
- Realized Gains (Losses) [RRGL] – Applicable to insurance companies
- Other Revenue, Total [RORE] – Applicable to industrial, insurance and utility companies

Definition revised April 2008

Cost of Revenue		ECOR
COA Code	ECOR	
Eikon for Office Field	TR.BGS.BusCostofRevenue / TR.BGS.GeoCostofRevenue	
Eikon for Office Label	Business Cost of Revenue / Geographic Cost of Revenue	
Units	Period Header Unit	
Polarity	Negative	
Annual History	Since 1998	
Quarterly History	Since 1998	
COA Type	Industrial, Utility	
Data Type	Expense (Segment Data)	

Cost of Revenue [ECOR] is an equivalent of the Cost of Revenue, Total [SCOR] COA code found in the income statement.

This item includes all costs that can be directly attributable to the goods and services produced/purchased and sold.

Cost of Revenue [ECOR] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Gross Profit**GRP**

COA code	GRP
Eikon for Office Field	TR.BGS.BusGrossProfit / TR.BGS.GeoGrossProfit
Eikon for Office Label	Business Gross Profit / Geographic Gross Profit
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Income/Loss (Segment Data)

Gross Profit [GRP] represents the gross profit amount as reported by the company.

Although gross profit is generally defined as total revenue reduced by variable operating costs, minor variations are observed within each industry and/or country.

In contrast to the income statement where Gross Profit [SGRP] is calculated, Gross Profit [GRP] in BGS is as defined and/or reported by the company.

Definition revised April 2008

Gross Margin**GROSM**

COA code	GROSM
Eikon for Office Field	TR.BGS.BusGrossMarginPct / TR.BGS.GeoGrossMarginPct
Eikon for Office Label	Business Gross Margin (%) / Geographic Gross Margin (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Ratio (Segment Data)

Gross Margin [GROSM] is an equivalent of the Gross Margin [SGPP] COA code found in the income statement.

Gross Margin [GROSM] in BGS is obtained using Gross Profit [GRP] divided by Total Revenues [RTLR].

This item is not available if either Gross Profit [SGRP] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Definition revised April 2008

Interest Expense, Bank**EIEB**

COA code	EIEB
Eikon for Office Field	TR.BGS.BusInterestExpnBank / TR.BGS.GeoInterestExpnBank

Eikon for Office Label	Business Interest Expense, Bank / Geographic Interest Expense, Bank
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense (Segment Data)

Interest Expense, Bank [EIEB] is an equivalent to the Total Interest Expense [STIE] COA code found in the income statement of banks.

This item represents the total interest expense from all of the bank's operating activities as reported by the company in its Business and Geographical Segments report.

Definition revised April 2008.

Loan Loss Provision

ELLP

COA code	ELLP
Eikon for Office Field	TR.BGS.BusLoanLossProvision / TR.BGS.GeoLoanLossProvision
Eikon for Office Label	Business Loan Loss Provision / Geographic Loan Loss Provision
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense (Segment Data)

Loan Loss Provision [ELLP] is an equivalent of the Loan Loss Provision [ELLP] COA code found in the income statement.

This item represents the business and/or geographical segmental breakouts of the provisions established for possible defaults by customers on loan, as reported by the bank. The provision may be net of recoveries of loans written-off.

Definition revised April 2008

Net Interest Income, Bank

ENII

COA code	ENII
Eikon for Office Field	TR.BGS.BusNetInterestIncome / TR.BGS.GeoNetInterestIncome
Eikon for Office Label	Business Net Interest Income, Bank / Geographic Net Interest Income, Bank
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998

COA Type	Bank
Data Type	Income/Loss (Segment Data)

Net Interest Income, Bank [ENII] is an equivalent of the Net Interest Income [ENII] COA code found in the income statement.

This item indicates the interest margins for financial institutions engaged in the lending and borrowing businesses, and is computed before consideration of Loan Loss Provision [ELLP].

Net Interest Income, Bank [ENII] in BGS is as-reported by the company, which may include the breakouts of expenses and intersegment eliminations.

However, Net Interest Income, Bank [ENII] in the income statement is calculated and represents Interest Income, Bank [SIIB], reduced by Total Interest Expense [STIE] for banks.

Definition revised April 2008

Research and Development

ERAD

COA code	ERAD
Eikon for Office Field	TR.BGS.BusResearchAndDevelopment / TR.BGS.GeoResearchAndDevelopment
Eikon for Office Label	Business Research & Development / Geographic Research & Development
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Utility
Data Type	Expense (Segment Data)

Research & Development [ERAD] is an equivalent of the Research & Development [VRAD] COA code, found in the supplemental information section of the income statement.

This item represents the expenses for research and development of new products and services incurred by a company in order to obtain a competitive advantage.

Research & Development [ERAD] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Losses, Benefits and Adjustments

ELBA

COA code	ELBA
Eikon for Office Field	TR.BGS.BusLossesBenefitsandAdjustments / TR.BGS.GeoLossesBenefitsandAdjustments
Eikon for Office Label	Business Losses, Benefits and Adjustments / Geographic Losses, Benefits and Adjustments
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998

Quarterly History Since 1998

COA Type Insurance

Data Type Expense (Segment Data)

Losses, Benefits, and Adjustments [ELBA] is an equivalent of the Losses, Benefits, and Adjustments, Total [SLBA] COA code found in the income statement.

This item represents losses paid to policyholders, loss adjustment expenses, and benefits to life policyholders as expenses to insurance policies.

Losses, Benefits, and Adjustments [ELBA] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Losses, Benefits, and Adjustments, Total [SLBA] in the income statement is calculated and represents the sum of:

- Losses, Benefits, and Adjustments [ELBA]
- Underwriting & Commissions [EUAC]

On adoption of IFRS accounting standard -17 by financial companies, supplemental footnote item Insurance Service Expenses - IFRS 17 [VISE] is included as part of Losses, Benefits and Adjustments [ELBA].

Definition revised February 2023

Amortization of Policy Acquisition Costs

EPAC

COA code EPAC

Eikon for Office Field TR.BGS.BusAmortizationofPolicyAcquisitionCosts /
TR.BGS.GeoAmortizationofPolicyAcquisitionCosts

Eikon for Office Label Business Amortization of Policy Acquisition Costs /
Geographic Amortization of Policy Acquisition Costs

Units Period Header Unit

Polarity Negative

Annual History Since 1998

Quarterly History Since 1998

COA Type Insurance

Data Type Expense (Segment Data)

Amortization of Policy Acquisition Costs [EPAC] is an equivalent of the Amortization of Policy Acquisition Costs [EPAC] COA code found in the income statement.

This item represents policy acquisition costs that are capitalized and amortized over the contractual period of the underlying policy.

Amortization of Policy Acquisition Costs [EPAC] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Unusual Income/Expenses

EUIE

COA code EUIE

Eikon for Office Field	TR.BGS.BusOtherUnusualExpense / TR.BGS.GeoOtherUnusualExpense
Eikon for Office Label	Business Unusual Income/Expense / Geographic Unusual Income/Expense
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense (Segment Data)

Unusual Income/Expenses [EUIE] is an equivalent to the Unusual Expense (Income) [SUIE] COA code found in the income statement.

In contrast to the positive figure for expenses/losses in both the Unusual Expense (Income) [SUIE] and Other Unusual Expense (Income) [EUIE] COA codes in the income statement, the gains/income are expressed as a positive figure for Unusual Income/Expense [EUIE] reported in BGS.

Definition revised October 2006

Earnings before Interest, Taxes, Depreciation and Amortization EBITDA

COA code	EBITDA
Eikon for Office Field	TR.BGS.BusEarningsBeforeInterestTaxDeprAndAmortEbitda / TR.BGS.GeoEarningsBeforeInterestTaxDeprAndAmortEbitda
Eikon for Office Label	Business Earnings Before Interest, Tax, Depr. & Amort. (EBITDA) / Geographic Earnings Before Interest, Tax, Depr. & Amort. (EBITDA)
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Income/Loss (Segment Data)

Earnings before Interest, Taxes, Depreciation and Amortization [EBITDA] is a financial measure used in the approximation of operating cash flow by the investment community and its computation method may vary between analysts.

In contrast to the strict definition found in the Ratio and Analytics files of Refinitiv, EBITDA in BGS is as defined and/or reported by the company.

Definition revised October 2006

EBITDA Margin EBDAM

COA code	EBDAM
Eikon for Office Field	TR.BGS.BusEbitdaMarginPct / TR.BGS.GeoEbitdaMarginPct
Eikon for Office Label	Business EBITDA Margin (%) / Geographic EBITDA Margin (%)

Units	Percentage (%)
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Ratio (Segment Data)

EBITDA Margin [EBDAM] represents Earnings before Interest, Taxes, Depreciation and Amortization as a percentage of Total Revenues. It is a measure of profitability of the company.

EBITDA Margin [EBDAM] is obtained using Earnings before Interest, Taxes, Depreciation and Amortization [EBITDA] divided by Total Revenues [RTLR].

This item is not available if either Earnings before Interest, Taxes, Depreciation and Amortization [EBITDA] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Definition revised April 2008

Depreciation/Amortization

EDEP

COA code	EDEP
Eikon for Office Field	TR.BGS.BusDepreciation / TR.BGS.GeoDepreciation
Eikon for Office Label	Business Depreciation/Amortization / Geographic Depreciation/Amortization
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Expense (Segment Data)

Depreciation/Amortization [EDEP] is an equivalent of the Deprecation [VDEP] and Amortization [VAMI] Supplemental COA codes found in the supplemental information section of the income statement.

As each code in the BGS can only be used once, in contrast to the income statement where each code can be used multiple times, this item is taken to represent the sum of depreciation and amortization in a single line, if both depreciation and amortization are reported separately by the company.

Depreciation/Amortization [EDEP] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the expenses and intersegment eliminations.

It generally includes amortization of intangible fixed assets, as well as depreciation of tangible fixed assets.

Amortization of acquisition costs or goodwill may also be included.

Definition revised November 2012

Total Operating Expenses

ETOE

COA code	ETOE
Eikon for Office Field	TR.BGS.BusTotalOperatingExpense / TR.BGS.GeoTotalOperatingExpense

Eikon for Office Label	Business Total Operating Expenses / Geographic Total Operating Expenses
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Expense (Segment Data)

Total Operating Expense [ETOE] is an equivalent of the Total Operating Expense [ETOE] COA code found in the income statement.

Total Operating Expense [ETOE] in BGS is as reported by the company, which may include the breakouts of expenses and intersegment eliminations.

However, Total Operating Expense [ETOE] in the income statement may be a summation of all the Total Operating Expense codes in a multi-step format income statement, or used as a replacement for "total expenses" which consists of all expenses to compute income before taxes under the single step format income statement.

Definition revised April 2008

Operating Income/Loss

OPIL

COA code	OPIL
Eikon for Office Field	TR.BGS.BusOperatingIncomeLoss / TR.BGS.GeoOperatingIncomeLoss
Eikon for Office Label	Business Operating Income/Loss / Geographic Operating Income/Loss
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Income (Segment Data)

Operating Income/Loss [OPIL] is an equivalent to the Operating Income [SOPI] COA code found in the income statement. However, there may be inconsistencies between the two codes.

Operating Income [SOPI] is computed using the Total Revenue [RTLR] and Total Operating Expenses [ETOE] found on the income statement.

Operating Income/Loss [OPIL] is as reported by the company, so there may be discrepancies in reported values between companies in different countries.

Definition revised October 2006

Operating Margin

OPERM

COA code	OPERM
Eikon for Office Field	TR.BGS.BusOperatingMarginPct / TR.BGS.GeoOperatingMarginPct
Eikon for Office Label	Business Operating Margin (%) / Geographic Operating Margin (%)

Units	Percentage (%)
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Ratio (Segment Data)

Operating Margin [OPERM] is an equivalent of the Operating Margin [SOPP] COA code found in the income statement. It is a measure of a company's operational profitability.

Operating Margin [OPERM] in BGS is calculated using Operating Income/Loss [OPIL] divided by Total Revenues [RTLR]. This item is not available if either Operating Income/Loss [OPIL] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Operating Margin [SOPP] in the income statement represents Operating Income [SOPI] divided by Total Revenue [RTLR].

Definition revised April 2008

Earnings Before Interest and Taxes

EBIT

COA code	EBIT
Eikon for Office Field	TR.BGS.BusEarningsBeforeInterestandTaxesEbit / TR.BGS.GeoEarningsBeforeInterestandTaxesEbit
Eikon for Office Label	Business Earnings Before Interest and Taxes (EBIT) / Geographic Earnings Before Interest and Taxes (EBIT)
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Income/Loss (Segment Data)

Earnings Before Interest and Taxes [EBIT] is considered an indicative data item for financial analysis and is computed and/or provided by the reporting company.

Definition Revised October 2006

EBIT Margin

EBITM

COA code	EBITM
Eikon for Office Field	TR.BGS.BusEbitMarginPct / TR.BGS.GeoEbitMarginPct
Eikon for Office Label	Business EBIT Margin (%) / Geographic EBIT Margin (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1998

Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Ratio (Segment Data)

EBIT Margin [EBITM] represents Earnings before Interest and Taxes, as a percentage of Total Revenues. It is a measure of profitability of the company.

This item is calculated using Earnings before Interest and Taxes [EBIT] divided by Total Revenues [RTLR].

This item is not available if either Earnings before Interest and Taxes [EBIT] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Definition revised April 2008

Interest/Investment Income

NIIN

COA code	NIIN
Eikon for Office Field	TR.BGS.BusInterestIncomeNonOperating / TR.BGS.GeoInterestIncomeNonOperating
Eikon for Office Label	Business Interest/Investment Income / Geographic Interest/Investment Income
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Insurance, Utility
Data Type	Income (Segment Data)

Interest/Investment Income [NIIN] is an equivalent of the Interest/Investment Income, Non-Operating [SIIN] and Interest/Investment Income, Operating [SIIO] COA codes found in the income statement.

As each code in the BGS can only be used once, in contrast to the income statement where each code can be used multiple times, this item is taken to represent the summation of interest and investment income, if both interest and investment income are reported separately by the company.

Interest/Investment Income [NIIN] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Interest Expense

EIEX

COA code	EIEX
Eikon for Office Field	TR.BGS.BusInterestExpenseOperating / TR.BGS.GeoInterestExpenseOperating
Eikon for Office Label	Business Interest Expense / Geographic Interest Expense
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Utility, Insurance

Data Type Expense (Segment Data)

Interest Expense [EIXE] is an equivalent of the Interest Expense [VIEX] COA code found in the supplemental information section of the income statement.

Interest Expense [EIXE] in BGS is as-reported by the company, and may include interest expense in the operating and non-operating section. This item also shows business and/or geographical breakouts of the item and intersegment eliminations.

Interest Expense [EIXE] excludes:

- Interest expense that is reduced by interest income (classified as Interest Income (Expense), Net [NINN])

Definition revised April 2008

Interest Income (Expense), Net

NINN

COA code NINN

Eikon for Office Field TR.BGS.BusInterestIncomeNetNonOperating /
 TR.BGS.GeoInterestIncomeNetNonOperating

Eikon for Office Label Business Interest Income (Expense), Net /
 Geographic Interest Income (Expense), Net

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Insurance, Utility

Data Type Income/Expense (Segment Data)

Interest Income (Expense), Net [NINN] is an equivalent of the Interest Income (Expense), Net Non-Operating [NINN] and Interest Expense (Income) - Net Operating [EINN] COA codes found in the income statement.

This item is used when the company reports the net of interest expense and interest/investment income.

Interest Income (Expense), Net [NINN] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Definition revised April 2008

Non-Interest Expense, Bank

NTNE

COA code NTNE

Eikon for Office Field TR.BGS.BusNonInterestExpnBank / TR.BGS.GeoNonInterestExpnBank

Eikon for Office Label Business Non-Interest Expense, Bank / Geographic Non-Interest Expense, Bank

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense (Segment Data)

Non-Interest Expense, Bank [NTNE] may be an equivalent of the Non-Interest Expense [SNIE] COA code found in the income statement. However, it may be limited to non-interest "operating" expenses as reported, which may include the equivalents of the following items:

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Other Expense [NOEX]

Definition revised October 2006

Non-Interest Income, Bank

NTNI

COA code	NTNI
Eikon for Office Field	TR.BGS.BusNonInterestIncomeBank / TR.BGS.GeoNonInterestIncomeBank
Eikon for Office Label	Business Non-Interest Income, Bank / Geographic Non-Interest Income, Bank
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income (Segment Data)

Non-Interest Income, Bank [NTNI] may be an equivalent of the Non-Interest Income [SNII] COA code found in the income statement.

However, it may be limited to non-interest "operating" income, as reported, which may include the equivalents of the following items:

- Fees & Commissions from Operations [NFAC]
- Comm./Fees from Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]
- Real Estate Operation Gain [NREG]
- Dealer Trading Account Profit [NDTA]
- Investment Securities Gains [NSGL]
- Foreign Currency Gains [NFCI]

- Unrealized Gains [NUGG]
- Other Revenue [NORU]

Definition revised October 2006

Income Before Tax EIBT

COA code	EIBT
Eikon for Office Field	TR.BGS.BusNetIncomeBeforeTaxes / TR.BGS.GeoNetIncomeBeforeTaxes
Eikon for Office Label	Business Income Before Tax / Geographic Income Before Tax
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income (Segment Data)

Income Before Tax [EIBT] is an equivalent of the Income Before Tax [EIBT] COA code found in the income statement.

Income Before Tax [EIBT] in BGS is as-reported by the company, which may include business and/or geographical breakouts of the item and intersegment eliminations.

Income Before Tax [EIBT] in the income statement represents the sum of Operating Income [SOPI] and the following items for industrial, insurance and utility companies:

- Interest Income (Expense), Net [NINN]
- Gain (Loss) on Sale of Assets [NGLA]
- Allowance for Funds Used During Construction [NAFC] – Utility only
- Other, Net [SONT]

For banks, Net Interest Income After Loan Loss Provision [SIAP] is adjusted by the following items:

- Non-Interest Income, Bank [SNII]
- Non-Interest Expense, Bank [SNIE]

Definition revised April 2008

Pretax Margin PRTXM

COA code	PRTXM
Eikon for Office Field	TR.BGS.BusPreTaxMarginPct / TR.BGS.GeoPreTaxMarginPct
Eikon for Office Label	Business Pre-Tax Margin (%) / Geographic Pre-Tax Margin (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1998

Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio (Segment Data)

Pretax Margin [PRTXM] is an equivalent of the Pretax Margin [SPTM] COA code found in the income statement.

This item is calculated using Income Before Tax [EIBT] divided by Total Revenues [RTLR]. This item is not available if either Income Before Tax [EIBT] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Pretax Margin [SPTM] in the income statement represents Income Before Tax [EIBT] divided by Total Revenue [RTLR].

Definition revised April 2008

Income Tax

TTAX

COA code	TTAX
Eikon for Office Field	TR.BGS.BusProvisionForIncomeTaxes / TR.BGS.GeoProvisionForIncomeTaxes
Eikon for Office Label	Business Income Tax / Geographic Income Tax
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense (Segment Data)

Income Tax [TTAX] is an equivalent of the Income Tax – Total [TTAX] COA code found in the income statement.

This item includes all taxes on the basis of profits that may be owed to federal, state and/or foreign government. These taxes do not include regressive taxes, such as sales taxes or excise taxes to state and federal government.

Income Tax [TTAX] in BGS is as-reported by the company, which may include the breakouts of expenses and intersegment eliminations.

Definition revised April 2008

Income After Tax

TIAT

COA code	TIAT
Eikon for Office Field	TR.BGS.BusNetIncomeAfterTaxes / TR.BGS.GeoNetIncomeAfterTaxes
Eikon for Office Label	Business Income After Tax / Geographic Income After Tax
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998

COA Type Industrial, Bank, Insurance, Utility

Data Type Income (Segment Data)

Income After Tax [TIAT] is an equivalent of the Income After Tax [TIAT] COA code found in the income statement.

In contrast to calculated Income After Tax in the income statement, Income After Tax [TIAT] in BGS is as-reported by the company, which may include the breakouts of expenses and intersegment eliminations.

Income After Tax [TIAT] in the income statement represents the sum of Income Tax – Total [TTAX] and Income Before Tax [EIBT].

Definition revised April 2008

Net Profit Margin - %

NTPRM

COA code NTPRM

Eikon for Office Field TR.BGS.BusNetProfitMarginPct / TR.BGS.GeoNetProfitMarginPct

Eikon for Office Label Business Net Profit Margin (%) / Geographic Net Profit Margin (%)

Units Percentage (%)

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Bank, Insurance, Utility

Data Type Ratio (Segment Data)

Net Profit Margin- % [NTPRM] is an equivalent of the Net Profit Margin [SNPM] COA code found in the income statement.

This item is calculated using Income After Tax [TIAT] divided by Total Revenues [RTLR]. This item is not available if either using Income After Tax [TIAT] or Total Revenues [RTLR] is missing or if Total Revenues [RTLR] is negative.

Net Profit Margin- % [SNPM] in the income statement represents Income Available to Common Excluding Extraordinary Items [CIAC] divided by Total Revenue [RTLR].

Definition revised April 2008

Equity in Affiliates

CEIA

COA code CEIA

Eikon for Office Field TR.BGS.BusEquityInAffiliates / TR.BGS.GeoEquityInAffiliates

Eikon for Office Label Business Equity in Affiliates / Geographic Equity in Affiliates

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Bank, Insurance, Utility

Data Type Income/Expense (Segment Data)

Equity in Affiliates [CEIA] is an equivalent of the Equity in Affiliates [CEIA] COA code found in the income statement.

This item represents the share of earnings/losses that the company is entitled to from unconsolidated affiliated companies, but that has not been distributed as dividends.

Equity in Affiliates [CEIA] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Discontinued Operations

XIDO

COA code XIDO

Eikon for Office Field TR.BGS.BusDiscontinuedOperations / TR.BGS.GeoDiscontinuedOperations

Eikon for Office Label Business Discontinued Operations / Geographic Discontinued Operations

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Utility, Bank, Insurance

Data Type Income/Expense (Segment Data)

Discontinued Operations [XIDO] is an equivalent of the Discontinued Operations [XIDO] COA code found in the income statement.

This item represents the gain or loss from the sale of divisions of a business that have been sold or written off by the company. It includes not only the gain/loss on discontinued operations but also the cost of the discontinuation of a business.

Discontinued Operations [XIDO] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Extraordinary Item

XTRA

COA code XTRA

Eikon for Office Field TR.BGS.BusExtraordinaryItem / TR.BGS.GeoExtraordinaryItem

Eikon for Office Label Business Extraordinary Items / Geographic Extraordinary Items

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Utility, Bank, Insurance

Data Type Expense (Segment Data)

Extraordinary Item [XTRA] is an equivalent of the Extraordinary Item [XTRA] COA code found in the income statement.

This item represents events and transactions that are distinguished by their unusual nature, by the infrequency of their occurrence, and the materiality of their impact on the earnings of the company. Some examples of

Extraordinary Item [XTRA] include:

- Natural disasters
- Terrorist attacks

Extraordinary Item [XTRA] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Accounting Change

XACG

COA code	XACG
Eikon for Office Field	TR.BGS.BusAccountingChange / TR.BGS.GeoAccountingChange
Eikon for Office Label	Business Accounting Change / Geographic Accounting Change
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Income/Expense (Segment Data)

Accounting Change [XACG] is an equivalent of the Accounting Change [XACG] COA code found in the income statement.

Accounting Change [XACG] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Funds From Operations (REIT)

HFFO

COA code	HFFO
Eikon for Office Field	TR.BGS.BusFundsFromOperationsREIT / TR.BGS.GeoFundsFromOperationsREIT
Eikon for Office Label	Business Funds From Operations (REIT) / Geographic Funds From Operations (REIT)
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial

Data Type Supplemental Item (Segment Data)

Funds From Operations (REIT) [HFFO] is an equivalent of the Funds From Operations [HFFO] – REIT COA code found in the income statement.

This item represents, according to the National Association of Real Estate Investment Trusts, Inc. (NAREIT), net income computed in accordance with Generally Accepted Accounting Principles (GAAP), excluding gains (or losses) from debt restructuring and sales of property, plus depreciation and amortization, and after adjustments for unconsolidated partnerships and joint ventures.

Funds From Operations (REIT) [HFFO] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Segments – Balance Sheet Data

Total Gross Loans, Bank ATGL

COA code	ATGL
Eikon for Office Field	TR.BGS.BusTotalGrossLoans / TR.BGS.GeoTotalGrossLoans
Eikon for Office Label	Business Total Gross Loans, Bank / Geographic Total Gross Loans, Bank
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Bank
Data Type	Asset (Segment Data)

Total Gross Loans, Bank [ATGL] is an equivalent of the Total Gross Loans [ATGL] COA code found in the balance sheet.

This item represents the nominal value of loans to customers. Total Gross Loans, Bank [ATGL] in the Business and Geographic Segment report is as reported by the company, and may include intersegment eliminations. It is commonly delineated in the following categories:

- by customers (consumer or industrial)
- by business functions
- by geographical locations

Total Gross Loans [ATGL] excludes:

- Net Loans, classified as Net Loans, Bank [ANTL]

Definition revised April 2008

Net Loans, Bank ANTL

COA code	ANTL
Eikon for Office Field	TR.BGS.BusNetLoans / TR.BGS.GeoNetLoans
Eikon for Office Label	Business Net Loans, Bank / Geographic Net Loans, Bank
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Bank
Data Type	Asset (Segment Data)

Net Loans, Bank [ANTL] is an equivalent of the Net Loans [ANTL] COA code found in the balance sheet.

This line item represents total loans to customers, reduced by possible default losses and unearned interest income. In contrast to Net Loans [ANTL] in the balance sheet, Net Loans [ANTL] in the BGS is as reported by the company, and may include intersegment eliminations.

Refinitiv is taking Total Gross Loans [ATGL] and subtracting:

- Loan Loss Allowances [ALLA]
- Unearned Interest [AUNI]

Definition revised April 2008

Long-Term Investments

AEQI

COA code	AEQI
Eikon for Office Field	TR.BGS.BusLTInvestmentAffiliateCompanies / TR.BGS.GeoLTInvestmentAffiliateCompanies
Eikon for Office Label	Business Long Term Investments / Geographic Long Term Investments
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset (Segment Data)

Long-Term Investments [AEQI] is an equivalent of the Long-Term Investments [SINV] COA code found in the balance sheet statement, which may consists of Long-Term Investments [AEQI] and Long-Term Investments – Other [ALTI] on the balance sheet.

Long-Term Investments [AEQI] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

On adoption of IFRS-17 accounting standard by financial companies, supplemental footnote item Insurance Contract Assets - IFRS 17 [VICA] is included as part of Long-Term Investments – Other [AEQI]

Definition revised February 2023

Deferred Policy Acquisition Costs

ADPA

COA code	ADPA
Eikon for Office Field	TR.BGS.BusDeferredPolicyAcquisitionCosts / TR.BGS.GeoDeferredPolicyAcquisitionCosts
Eikon for Office Label	Business Deferred Policy Acquisition Costs / Geographic Deferred Policy Acquisition Costs
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998

COA Type Insurance

Data Type Asset (Segment Data)

Deferred Policy Acquisition Costs [ADPA] is an equivalent of the Deferred Policy Acquisition Costs [ADPA] COA code found in the balance sheet.

This item represents varying costs related to the acquisition of insurance contracts that are deferred and amortized over the respective policy terms.

Deferred Policy Acquisition Costs [ADPA] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Long Term Assets

SLTA

COA code SLTA

Eikon for Office Field TR.BGS.BusLTAssets / TR.BGS.GeoLTAssets

Eikon for Office Label Business Long Term Assets / Geographic Long Term Assets

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset (Segment Data)

Long Term Assets [SLTA] represents the total non-current assets reported by a company. For companies who report a differentiated balance sheet, this value may equate to the difference between Total Assets [ATOT] and Total Current Assets [ACTA].

Long Term Assets [SLTA] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

On adoption of IFRS-17 accounting standard by financial companies, supplemental footnote item Reinsurance Contract Assets - IFRS 17 [VRIA] is included as part of Long-Term Assets [SLTA]

Definition revised February 2023

Total Assets

ATOT

COA code ATOT

Eikon for Office Field TR.BGS.BusTotalAssets / TR.BGS.GeoTotalAssets

Eikon for Office Label Business Total Assets / Geographic Total Assets

Units Period Header Unit

Polarity Positive

Annual History Since 1998

Quarterly History Since 1998

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset (Segment Data)

Total Assets [ATOT] reflects a company's identifiable assets allocated to each of its segments.

In contrast to the balance sheet where Total Assets [ATOT] is calculated, Total Assets [ATOT] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Common assets that are not identifiable to any specific segment are usually expressed in a "Corporate/Other" segment and reported in [A2] Corporate Expenses/Others, this to reconcile the value to Total Assets [ATOT] of the balance sheet.

Definition revised October 2006

Operating Return on Assets - %

OPROA

COA code	OPROA
Eikon for Office Field	TR.BGS.BusOperatingReturnOnAssetsPct / TR.BGS.GeoOperatingReturnOnAssetsPct
Eikon for Office Label	Business Operating Return on Assets (%) / Geographic Operating Return on Assets (%)
Units	Percentage (%)
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio (Segment Data)

Operating Return on Assets - % [OPROA] represents a measure of the company's management effectiveness in using its assets to generate earnings.

This item is calculated using Operating Income/Loss [OPIL] divided by Total Assets [ATOT]. This item is not available if either using Operating Income/Loss [OPIL] or Total Assets [ATOT] is missing.

Definition revised April 2008

Policy Liabilities

LPLR

COA code	LPLR
Eikon for Office Field	TR.BGS.BusPolicyLiabilities / TR.BGS.GeoPolicyLiabilities
Eikon for Office Label	Business Policy Liabilities / Geographic Policy Liabilities
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Insurance
Data Type	Liability (Segment Data)

Policy Liabilities [LPLR] is an equivalent to the Policy Liabilities [SOPL] COA code found on the balance sheet statement. This is inclusive of not only Policy Liabilities [LPLR] but also all other liabilities related to insurance policies.

Policy Liabilities [LPLR] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

On adoption of IFRS -17 accounting standard by financial companies, supplemental footnote item Reinsurance Contract Liab - IFRS 17 [VRIC] is included as part of Policy Liabilities – [LPLR].

Definition revised February 2023

Deposit Liabilities LDBT

COA code	LDBT
Eikon for Office Field	TR.BGS.BusTotalDeposits / TR.BGS.GeoTotalDeposits
Eikon for Office Label	Business Deposits / Geographic Deposits
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Bank
Data Type	Liability (Segment Data)

Deposit Liabilities [LDBT] is an equivalent of the Total Deposits [LDBT] COA code found in the balance sheet.

When a company reports its deposits without any delineation between interest-bearing and non-interest-bearing, or if the deposits are delineated in a manner other than interest-bearing/non-interest-bearing, deposits are classified as Total Deposits [LDBT].

Deposit Liabilities [LDBT] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Total Liabilities LTLL

COA code	LTLL
Eikon for Office Field	TR.BGS.BusTotalLiabilities / TR.BGS.GeoTotalLiabilities
Eikon for Office Label	Business Total Liabilities / Geographic Total Liabilities
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability (Segment Data)

Total Liabilities [LTLL] is an equivalent of the Total Liabilities [LTLL] COA code found in the balance sheet.

This item represents the sum of all the liabilities of the company.

Total Liabilities [LTLL] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Employees		METL
COA code	METL	
Eikon for Office Field	TR.BGS.BusEmployees / TR.BGS.GeoEmployees	
Eikon for Office Label	Business Number of Employees / Geographic Number of Employees	
Units	Actual	
Polarity	Positive	
Annual History	Since 1998	
Quarterly History	Since 1998	
COA Type	Industrial, Bank, Insurance, Utility	
Data Type	Supplemental Item (Segment Data)	

Employees [METL] is an equivalent of the Employees [METL] COA code found in the balance sheet.

Employees [METL] represents the number of full-time employees and full-time equivalents of part-time/temporary employees, as reported, as of the fiscal period end date.

Employees [METL] in BGS is as-reported by the company, which may include the business and/or geographical breakouts of this item and intersegment eliminations.

Definition revised April 2008

Segments – Cash Flow Data

Capital Expenditures ICEX

COA code	ICEX
Eikon for Office Field	TR.BGS.BusPurchaseOfFixedAssets / TR.BGS.GeoPurchaseOfFixedAssets
Eikon for Office Label	Business Capital Expenditures / Geographic Capital Expenditures
Units	Period Header Unit
Polarity	Negative
Annual History	Since 1998
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow (Segment Data)

Capital Expenditures [ICEX] is an equivalent of the Capital Expenditures [SCEX] COA code found on the cash flow statement. The item includes:

- Purchase of tangible assets
- Purchase of intangible assets
- Software development costs

In contrast to the negative values reported in the Capital Expenditures [SCEX] COA code on the cash flow statement, Capital Expenditures [ICEX] in BGS is expressed as a positive figure when this value reflects an expense.

Definition revised August 2015

Definitions: Major Customers

Customer Order Number

COA Code	n/a
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1993
Quarterly History	n/a
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Reference

Customer Order Number represents the order in which revenues per customer are reported.

Refinitiv will assign a number (e.g. 1, 2, 3, 4, etc.) to the customer according to the order in which it was reported.

Definition revised June 2008

Customer Details - Name

COA Code	n/a
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1993
Quarterly History	n/a
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Reference

Customer Details - Name represents the name of a major customer, as provided by a company.

However, in the event a company has not provided the name of a major customer, Refinitiv presents a proxy for the customer name (e.g. Customer A, Customer B, etc.).

Definition revised June 2008

Customer Details - Revenue

COA Code	n/a
Eikon for Office Field	n/a

Eikon for Office Label	n/a
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1993
Quarterly History	n/a
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Reference

Customer Details - Revenue represents the revenues attributed to a specific major customer, as reported by a company.

Definition revised June 2008

Customer Details - Percent

COA Code	n/a
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1993
Quarterly History	n/a
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Reference

Customer Details - Percent represents the percentage of total company annual revenues attributed to a specific major customer.

This information is obtained using revenues attributed to a specific major customer, divided by the company's total revenues.

Definition revised June 2008

Total Revenue

COA Code	n/a
Eikon for Office Field	n/a
Eikon for Office Label	n/a
Units	Period Header Unit
Polarity	Positive
Annual History	Since 1993
Quarterly History	n/a
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Reference

Total Revenue represents a company's total annual revenues.

This information is obtained from the income statement, and is provided for comparison, to indicate the significance of the contribution of a specific major customer to the company's total revenues.

This item is also used to calculate Customer Details - Percent, which shows the percentage contribution of each reported major customer to total revenues.

For the Industrial, Insurance Utility COA types, this item is the equivalent of Total Revenue [RTLR].

For the Bank industry template, this item is the equivalent of Interest Income [SIIIB].

Definition revised June 2008

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