| **Category** | **Example Metrics** | **Why Easy** |
| --- | --- | --- |
| **Revenue & Income** | Total Revenue, Net Income / Loss, Operating Income, Gross Profit | All companies must file these with consistent XBRL tags (e.g. Revenues, NetIncomeLoss). |
| **Balance Sheet Items** | Total Assets, Total Liabilities, Shareholders’ Equity, Cash & Cash Equivalents | Uniformly tagged; always appear in the consolidated balance sheet section. |
| **Cash Flow Items** | Net Cash from Operating Activities, Investing Activities, Financing Activities | Well-defined XBRL structure; tables are consistent across issuers. |
| **Basic Ratios** | Earnings Per Share (Basic/Diluted), Total Debt to Equity, Operating Margin | Computable directly from standardized fields. |
| **Segment Information** | Revenue by segment (if clearly tabulated) | Often tabled with labeled segments; usually accessible. |
| **Common Per-Share Data** | Weighted Average Shares Outstanding, Dividends Per Share | Tagged consistently for 10-Q/10-K filers. |

| **Category** | **Example Metrics** | **Why Harder** |
| --- | --- | --- |
| **Non-GAAP Adjustments** | Adjusted EBITDA, Core Earnings, Non-GAAP Net Income | Companies define these differently; often only appear in MD&A text or press releases with custom tables (no standard tags). |
| **Guidance / Forecasts** | “We expect FY 2025 revenue growth of 8–10%” | Appears only in prose; requires entity-aware NLP and time-series context linking. |
| **Ratios or Derived Measures** | ROA, ROE, FCF Yield, Operating Leverage | Need formula composition from multiple tables or MD&A explanations. |
| **Segment-Level Margins & KPIs** | Cloud Margin, Net Retention Rate, Bookings Growth | Disclosed inconsistently; requires semantic understanding of tables and labels. |
| **Alternative Performance Metrics** | ARR, ARPU, GMV, DAUs/MAUs (for tech companies) | Not filed with XBRL tags; appear in narrative or inline HTML tables only. |
| **Reconciliations (Non-GAAP ↔ GAAP)** | “Adjusted Net Income = GAAP Net Income + Stock-Based Compensation + …” | Parsing requires table structure recognition and text alignment across sections. |
| **Footnotes / Disclosures** | Stock-based Compensation Expense by Segment, Tax Rate Details | Nested in notes; complex hierarchies and cross-references. |

Perfect — since the image lays out *Day 1* (structured, XBRL-style metrics) and *Harder on Day 1* (semi-structured metrics like non-GAAP, forecasts, etc.), here are **four concise tables** of example user questions you can directly use in your product spec or evaluation flows.  
 Each table lists **five representative sample queries** for that class of metric and context type.

### 🟢 Table 1 – Day 1 (single-document queries)

| **#** | **Sample User Question** | **Context** |
| --- | --- | --- |
| 1 | “What was Apple’s total revenue in its latest 10-K filing?” | Single filing; direct numeric extract |
| 2 | “Show me Microsoft’s net income from its Q2 2025 10-Q.” | One document lookup |
| 3 | “What is Tesla’s operating margin in the most recent quarter?” | Derived from same doc fields |
| 4 | “Give me Alphabet’s total assets and liabilities from its 2024 annual report.” | Balance-sheet fields |
| 5 | “How much cash did Meta report under cash & cash equivalents?” | Cash-flow/balance-sheet extraction |

### 🟢 Table 2 – Day 1 (multi-document queries)

| **#** | **Sample User Question** | **Context** |
| --- | --- | --- |
| 1 | “Compare Amazon’s total revenue across the last four 10-Qs.” | Multi-filing aggregation |
| 2 | “Show quarterly EPS trend for Nvidia over the past year.” | Multiple documents, same metric |
| 3 | “List top-line revenue and gross profit for Apple and Microsoft 2023 filings.” | Cross-company comparison |
| 4 | “Calculate year-over-year growth in net income for Tesla.” | Computed across periods |
| 5 | “What was total operating cash flow for the last three filings by JPMorgan?” | Multi-doc retrieval + summarization |

### 🟠 Table 3 – Day 2 (single-document queries / partially structured)

| **#** | **Sample User Question** | **Context** |
| --- | --- | --- |
| 1 | “What adjusted EBITDA did Netflix report in its latest 10-Q?” | Non-GAAP table parsing |
| 2 | “Extract any revenue guidance figures from Nvidia’s most recent filing.” | Forecast in MD&A text |
| 3 | “What was Meta’s reported operating leverage in the 2024 annual report?” | Derived ratio from text |
| 4 | “Summarize Shopify’s non-GAAP reconciliation table for Q1 2025.” | Table structure recognition |
| 5 | “List any segment-level margins disclosed in Uber’s 2024 10-K.” | Inconsistent segment tables |

### 🟠 Table 4 – Day 2 (multi-document queries / complex or derived)

| **#** | **Sample User Question** | **Context** |
| --- | --- | --- |
| 1 | “Track Apple’s Adjusted EPS versus GAAP EPS over the past eight quarters.” | GAAP↔non-GAAP reconciliation over time |
| 2 | “Compare revenue guidance trends for Microsoft and Google across the last three filings.” | Multi-doc + multi-entity |
| 3 | “Compute YOY change in free-cash-flow yield for Tesla from 2023 to 2024 filings.” | Derived ratios |
| 4 | “Identify all non-GAAP metrics that Meta introduced or dropped over the past two years.” | Taxonomy comparison |
| 5 | “Summarize each quarter’s segment margins for Amazon’s AWS segment and visualize trend.” | Multi-filing, segment-specific metrics |

✅ These four tables align directly with the image’s taxonomy:

* **Day 1 = structured (XBRL-style)** → easy numeric extraction
* **Day 2 = semi-structured (MD&A/non-GAAP)** → requires semantic + multi-document reasoning

Would you like me to turn these into **synthetic evaluation prompts** (e.g., “ground truth answer present / multi-hop reasoning required / retrieval scope”) to embed directly into your trace-logging or eval dataset?