

Scope 3_total	Scope 3 Greenhouse Gas (GHG) Emissions of as reported by the company, in thousands of metric tonnes of carbon dioxide equivalent (CO2e).
Scope 3 Purchased Goods and Services Emissions	Scope 3 emissions, during the reporting period, from all upstream (i.e., cradle-to-gate) emissions from the extraction or production of products purchased or acquired by the reporting company in thousands of metric tonnes of carbon dioxide equivalent (CO2e). Purchased goods include both products and services.
Scope 3 Capital Goods Emissions	Scope 3 emissions, during the reporting period, from all upstream (i.e., cradle-to-gate) emissions from the production and transportation of capital goods purchased or acquired by the reporting company in thousands of metric tonnes of carbon dioxide equivalent (CO2e). Capital goods are final products that have an extended life and are used by the company to manufacture a product; provide a service; or sell, store, and deliver merchandise. In financial accounting, capital goods are treated as fixed assets or as plant, property, and equipment (PP&E). Examples of capital goods include equipment, machinery, buildings, facilities, and vehicles.
Scope 3 Fuel & Energy Related Activities Emissions	Scope 3 emissions, during the reporting period, from the extraction, production and transportation of fuels and energy purchased and consumed by the reporting company that are not included in Scope 1 and Scope 2 in thousands of metric tonnes of carbon dioxide equivalent (CO2e). This excludes emissions from the combustion of fuels or electricity consumed by the reporting company because they are already included in Scope 1 or Scope 2 emissions accounting. This field includes emissions from production of fuels and fuels used in electricity purchased by the company including transmission and distribution losses reported by the utility company or energy retailer.
Scope 3 Upstream Transprttn and Distrbtn Emissions	Scope 3 emissions, during the reporting period, from the transportation and distribution of products purchased in thousands of metric tonnes of carbon dioxide equivalent (CO2e) between a company's tier 1 suppliers and its own operations in vehicles not owned or operated by the reporting company (including multi-modal shipping). It also includes third-party transportation and distribution services purchased by the reporting company including inbound logistics, outbound logistics and third-party transportation and distribution between a company's own facilities. For downstream Scope 3 transportation and distribution emissions refer to Scope 3 Downstream Transportation and Distribution Emissions (SA567, SCOPE_3_DWNSTRM_TRANS_DIST).

Scope 3 Waste Generated in Operations Emissions	Scope 3 emissions, during the reporting period, from third-party disposal and treatment of waste generated in the reporting company's owned or controlled operations in thousands of metric tonnes of carbon dioxide equivalent (CO2e). This includes emissions from disposal of both solid waste and wastewater.
Scope 3 Employee Commuting Emissions	Scope 3 emissions, during the reporting period, from the transportation of employees between their homes and their worksites in thousands of metric tonnes of carbon dioxide equivalent (CO2e). Emissions from employee commuting may arise from automobile, bus, rail air travel or other modes of transportation such as subway, bicycling or walking. Companies may include emissions from remote working. For Scope 3 emissions from business related travel refer to Travel Emissions (Th Tonnes) (ES006, TRAVEL_EMISSIONS).
Scope 3 Business Travel Emissions	Carbon dioxide (CO2) emissions associated with employee travel, in thousands of metric tonnes. Travel Emissions are defined as those generated by company employees when conducting business travel by air, rail and any other vehicles. Due to the fact that the majority of travel emissions consist of CO2, tons of CO2 and/or CO2e will be captured in this field. NOTE: Employee car travel excludes employee commuting and business travel by company owned vehicle. Business travel by company owned vehicles, reported as CO2 emissions, should be captured as Direct CO2 emissions. Travel Emissions expressed as generic Greenhouse Gas emissions or CO2 equivalents (CO2e) will not be captured in this field.
Scope 3 Upstream Leased Assets Emissions	Scope 3 emissions, during the reporting period, from the operation of assets that are leased by the reporting company and not already included in the reporting company's scope 1 or scope 2 inventories in thousands of metric tonnes of carbon dioxide equivalent (CO2e). This is applicable only to companies that operate leased assets (i.e., lessees).
Scope 3 Dwnstrm Transprttn and Distrbtn Emissions	Scope 3 emissions, during the reporting period, from the transportation and distribution of sold products in vehicles and facilities not owned or controlled by the reporting company in thousands of metric tonnes of carbon dioxide equivalent (CO2e).
Scope 3 Processing of Sold Products Emissions	Scope 3 emissions, during the reporting period, from processing of sold intermediate products by third parties like manufacturers, subsequent to sale by the reporting company in thousands of metric tonnes of carbon dioxide equivalent

	(CO2e). Intermediate products are products that require further processing, transformation, or inclusion in another product before use, and therefore result in emissions from processing subsequent to sale by the reporting company and before use by the end consumer. Emissions from processing should be allocated to the intermediate product.
Scope 3 Use of Sold Products Emissions	Scope 3 emissions, during the reporting period, from use of goods and services sold in thousands of metric tonnes of carbon dioxide equivalent (CO2e). A reporting company's scope 3 emissions from use of sold products include the scope 1 and scope 2 emissions of end users. End users include both consumers and business customers that use final products.
Scope 3 EOL Treatment of Sold Products Emissions	Scope 3 emissions, during the reporting period, from the waste disposal and treatment of products sold by the reporting company at the end of their life in thousands of metric tonnes of carbon dioxide equivalent (CO2e). This includes the total expected end-of-life emissions from all products sold. For Scope 3 emissions from third party treatment of production waste and wastewater refer to Scope 3 Waste Generated in Operations Emissions (SA564 , SCP3_WASTE_GNRTD_IN_OP_EMISS).
Scope 3 Downstream Leased Assets Emissions	Scope 3 emissions, during the reporting period, from the operation of assets that are owned by the reporting company (acting as lessor) and leased to other entities that are not already included in Scope 1 or Scope 2 in thousands of metric tonnes of carbon dioxide equivalent (CO2e). This is applicable to lessors that receive payments from lessees.
Scope 3 Emissions from Franchises	Scope 3 emissions, during the reporting period, from the operation of franchises not included in scope 1 or scope 2 in thousands of metric tonnes of carbon dioxide equivalent (CO2e). A franchise is a business operating under a license to sell or distribute another company's goods or services within a certain location. This is applicable to franchisors that grant licenses to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use of trademarks and other services. Franchisors should account for emissions that occur from the operation of franchises in this field.
Scope 3 Emissions from Investments	Scope 3 emissions, during the reporting period, from investments in the reporting year, not already included in Scope 1 or Scope 2 in thousands of metric tonnes of carbon dioxide equivalent (CO2). This is applicable to investors (i.e., companies that make an investment with the objective of making a profit) and companies that provide financial services. This also applies to investors that are not profit driven like multilateral development banks or export credit agencies.

	Investments are categorized as a downstream Scope 3 category because providing capital of financial is a service provided by the reporting company.
Scope 3 Emissions Other	Specifies the Scope 3 Greenhouse Gas (GHG) emissions, in thousands of metric tonnes, during the reporting period, from other activities not included in any specific GHG Protocol Scope 3 category.
Country GDP per capita	GDP per capita is gross domestic product divided by midyear population. GDP is the sum of gross value added by all resident producers in the economy plus any product taxes and minus any subsidies not included in the value of the products. It is calculated without making deductions for depreciation of fabricated assets or for depletion and degradation of natural resources. Data are in current U.S. dollars.
ESG Disclosure Score	Proprietary Bloomberg score based on the extent of a company's Environmental, Social, and Governance (ESG) disclosure. The score ranges from 0 for companies that do not disclose any of the ESG data included in the score, to 100 for those that disclose every data point. Companies that are not covered by Bloomberg for ESG data will have no score and will show N/A. A consistent list of topics, data fields, and field weights apply across sectors and regions. While the topics and data fields included in the score have been selected based primarily on industry agnostic frameworks, certain topics may not apply to all industries. Environmental (E), Social (S) and Governance (G) pillars are equally weighted within the overall ESG Disclosure Score, each topic within a pillar is equally weighted, and topic weights are allocated across fields related to the issue, with quantitative fields weighted more heavily than binary fields. This score measures the amount of ESG data a company reports publicly, and does not measure the company's performance on any data point.
CSR/Sustainability Committee	Indicates whether the company has a Corporate Social Responsibility (CSR)/sustainability (or equivalent) committee that reports directly to the board. The field returns "Yes" if one of the committee's responsibilities explicitly includes oversights of CSR/sustainability/health and safety/energy efficiency activities.
Number of Employees	Number of people employed by the company, based on the number of full-time equivalents. If unavailable, then the number of full-time employees is used, excluding part time employees.
Total Assets	<p>INDUSTRIALS</p> <p>Total Assets: The total of all short and long-term assets as reported on the Balance Sheet.</p> <p>BANKS</p> <p>Total Assets: This is the sum of Cash & bank balances, Fed funds sold & resale agreements, Investments for Trade and Sale, Net loans, Investments held to maturity, Net fixed assets, Other assets, Customers' Acceptances and Liabilities.</p>

Canada:

This is the sum of Cash & Bank Balances, Short Term Investments, Interbank Assets, Securities Purchased with Resale Agreements, Net loans, Investments Held to Maturity, Net fixed assets, Other assets, Customers' Acceptances and Liabilities.

FINANCIALS

Total Assets:

Total assets is equal to the sum of Cash & near cash items, Short-term investments & securities inventory, Net receivables, Total Long-Term Investments, Net fixed assets, and Other assets.

INSURANCES

Total Assets:

Total assets is the sum of Cash & Near Cash Items, Net Receivables, Total Investments, Net Fixed Assets, Deferred Policy Acquisition Costs, and Other Assets

UTILITIES

Total Assets:

This account will generally equal Total Assets in the annual report, except when Utility plant is net of deferred income taxes. Deferred income taxes is presented on the credit or liability side of the balance sheet.

This item is balancing both the debit (assets) and credit (liabilities and shareholders' equity) sides.

REITS

Total Assets:

Total Assets is the sum of Net Real Estate Investments, Cash and Equivalents, Other Investments, Receivables, Other Assets and Restricted Assets.

MUNICIPAL ISSUERS:

For general obligation (G.O.) issuers (general fund), this is the total of all short-term, restricted, capital and long-term assets as reported on the statement of net assets.

For all other issuers, this is the total of all short-term, restricted, unrestricted, capital and long-term assets as reported on the balance sheet.

Capital Expenditures	Amount the company spent on purchases of tangible fixed assets. May include intangible assets when not disclosed separately. The value is always negative. Figure is reported in millions; the Scaling Format Override (DY339, SCALING_FORMAT) can be used to change the display units for the field.
Operating Expenses	Operating expenses are those expenditures that a business incurs to engage in any activities not directly associated with the production of goods or services. It includes selling & administrative expenses (SG&A) and other operating expenses after cost of goods sold (COGS). If there is no breakdown between cost of goods sold and SG&A, it includes the entire amount which represents total operating expenses. Figure is reported in millions; the Scaling Format Override (DY339, SCALING_FORMAT) can be used to change the display units for the field. Users can set their preference to return 'GAAP' (Generally Accepted Accounting Principles) or 'ADJUSTED' data through Fundamental Analysis Defaults. The field FA Adjusted Financials Override (DT094, FA_ADJUSTED) can be used to return Adjusted (excluding abnormal items) data ('Y') or GAAP data ('N').
Selling, General and Administrative Expense	The sum of all direct and indirect selling expenses (such as advertising expenses), general and administrative expenses (including rental expenses).
Cost of Goods & Services Sold	Expenses attributable to the production of goods sold. Unit: Millions.
Inventories	<p>INDUSTRIALS Inventories: Includes raw materials, work in progress, finished goods and other adjustments to inventory that are considered to be the portion of a business's assets that are ready or will be ready for sale.</p> <p>UTILITIES Inventories: Includes the fossil fuel inventory used in the production of electricity, materials and supplies, gas in storage and other inventories. Net of advances and net of obsolescence. For long-term contracts, negative inventory arising from billing greater than costs is classified as current liabilities.</p> <p>MUNICIPAL G.O. Includes completed but not billed on long-term contracts for business type activities.</p>
Revenue	<p>INDUSTRIALS Amount of sales generated by a company after the deduction of sales returns, allowances, discounts, and sales based taxes. Includes revenues from financial subsidiaries in industrial companies if the consolidation includes those subsidiaries throughout the report. Includes subsidies from federal or local government in certain industries (i.e. transportation or utilities). Excludes turnover from joint ventures and/or associates. Excludes inter-company revenue. Excludes revenues from discontinued operations. Figure is reported in millions; the Scaling Format Override (DY339, SCALING_FORMAT) can be used to change the display units for the field. Users can set their preference to return 'GAAP' (Generally Accepted Accounting Principles) or 'ADJUSTED' data through Fundamental Analysis Defaults. The field FA Adjusted Financials Override (DT094, FA_ADJUSTED) can be used to return Adjusted (excluding abnormal items) data ('Y') or GAAP data ('N').</p>

	<p>BANKS & FINANCIALS Gross revenue from any operating activity. Total revenue is defined as the sum of total interest income, investment income, trading profit (loss), commissions and fees earned and other operating income. Excludes revenue from discontinued operations. Revenue may be negative due to large trading account losses.</p> <p>INSURANCES All revenues from any operating activities. The sum of net premiums earned, realized investment gain (loss), investment income, real estate operations, and other income.</p> <p>UTILITIES Includes revenues from electric, gas, water and other operating revenue. All revenues from any operating activity (principal activities). Gross revenues less adjustments. Excludes internal or inter-company revenues, except for privately held companies (utility subsidiaries).</p> <p>REITS Revenues from real estate operating activities. Total of rental income, real estate sales (for Real Estate Operating companies), management and advisory fees, mortgage and note income and other operating income. Excludes equity in income from unconsolidated entities. Excludes gain/(loss) on sale of rental properties.</p>
Property Plant & Equipment Net	<p>INDUSTRIALS</p> <p>Net Fixed Assets (or Property, Plant and Equipment): Gross fixed Assets less amounts of Accumulated Depreciation. Those assets of a permanent nature required for the normal conduct of a business, and which will not normally be converted into cash during the ensuring fiscal period. May include investment properties if disclosed under net fixed assets by the company. May include intangible fixed assets such as easements and land rights.</p> <p>BANKS</p> <p>Net Fixed Assets: Net of accumulated depreciation. Operating fixed assets only. Includes assets held under operating leases when the bank is the lessor. Depreciation for the assets is included in other operating expenses.</p> <p>FINANCIALS</p>

	<p>Net Fixed Assets: Includes fixed assets net of accumulated depreciation. Includes assets acquired under operating leases.</p> <p>INSURANCE</p> <p>Net Fixed Assets: Net of accumulated depreciation. Operating fixed assets only. Includes equipment leased out under operating leases.</p> <p>UTILITIES</p> <p>Net Fixed Assets: Includes utility and non-utility fixed assets net of accumulated depreciation. Includes operating fixed assets only.</p> <p>REITS</p> <p>Net Real Estate Properties: Real estate property, net of accumulated depreciation plus real estate held for resale.</p>
Asset Turnover	<p>Amount of sales or revenues generated per dollar of assets. The ratio is an indicator of the efficiency with which a company is deploying its assets. Unit: Actual.</p> <p>INDUSTRIALS, BANKS, FINANCIALS, INSURANCE, UTILITIES, REITS</p> <p>Calculated as:</p> <p>Trailing 12M Net Sales / ((Total Assets - Current Period + Total Assets - Prior Year Period) / 2)</p> <p>Where: Trailing 12M Net Sales is RR800, TRAIL_12M_Net Sales Total Assets is BS035, BS_TOT_ASSET</p>
Inventory Turnover	<p>Amount of sales or revenues generated per dollar of assets. The ratio is an indicator of the efficiency with which a company is deploying its assets. Unit: Actual.</p>

	<p>INDUSTRIALS, BANKS, FINANCIALS, INSURANCE, UTILITIES, REITS</p> <p>Calculated as:</p> <p>Trailing 12M Net Sales / ((Total Assets - Current Period + Total Assets - Prior Year Period) / 2)</p> <p>Where:</p> <p>Trailing 12M Net Sales is RR800, TRAIL_12M_Net Sales</p> <p>Total Assets is BS035, BS_TOT_ASSET</p>
Scope 2 Emissions	Scope 2 emissions in thousands of metric tonnes of carbon dioxide equivalent (CO2e). The information is directly from the company's response to the CDP climate change information request
Scope 1 Emissions	Total global amount of scope 1 emissions emitted by the company, measured in thousands of metric tons of carbon dioxide equivalent (mtCO2e). Scope 1 emissions are direct GHG (greenhouse gas) emissions from sources that are owned or operated by the company. Sources include combustion facilities, company owned or operated transportation, and physical or chemical processes. The information is directly from the company's response to the CDP climate change information request.
Carbon tax	A carbon tax is a fee imposed on the burning of carbon-based fuels (coal, oil, gas). More to the point: a carbon tax is the core policy for reducing and eventually eliminating the use of fossil fuels whose combustion is destabilizing and destroying our climate.
Sector	The industry that the company is operating in