MORNINGSTAR®

Global Equity Data

User's Definitions

Operational

CompanyId (1)
10-digit unique and unchanging Morningstar identifier assigned to every company.

ShortName (2)
25-character max abbreviated name of the firm. In most cases, the short name will simply be the Legal Name less the "Corporation", "Corp.", "Inc.", "Incorporated", etc…

StandardName (3)
The English translation of the foreign legal name if/when applicable.

LegalName (4)
The full name of the registrant as specified in its charter, and most often found on the front cover of the 10K/10Q/20F filing.

CountryId (5)
3 Character ISO code of the country where the firm is domiciled. See separate reference document for Country Mappings.

CIK (6)
The Central Index Key; a corporate identifier assigned by the Securities and Exchange Commission (SEC).

CompanyStatus (9)
At the Company level; each company is assigned to 1 of 3 possible status classifications; (U) Public, (V) Private, or (O) Obsolete:
- **Public**-Firm is operating and currently has at least one common share class that is currently trading on a public exchange.
- **Private**-Firm is operating but does not have any common share classes currently trading on a public exchange.
- **Obsolete**-Firm is no longer operating because it closed its business, or was acquired.

FiscalYearEnd (10)
The Month of the company's latest fiscal year.

IndustryTemplateCode (11)
This indicator will denote which one of the six industry data collection templates applies to the company. Each industry data collection template includes data elements that are commonly reported by companies in that industry. N=Normal (Manufacturing), M=Mining, U=Utility, T=Transportation, B=Bank, I=Insurance

PrimaryShareClassID (12)
The 10-digit unique and unchanging Morningstar identifier assigned to the Primary Share class of a company. The primary share of a company is defined as the first share that was traded publicly and is still actively trading. If this share is no longer trading, the primary share will be the share with the highest volume.

PrimarySymbol (13)
The symbol of the Primary Share of the company, composed of an arrangement of characters (often letters) representing a particular security listed on an exchange or otherwise traded publicly.   The primary share of a company is defined as the first share that was traded publicly and is still actively trading. If this share is no longer trading, the primary share will be the share with the highest volume. Note: Morningstar's multi-share class symbols will often contain a "period" within the symbol; e.g. BRK.B for Berkshire Hathaway Class B.

PrimaryExchangeID (14)
The Id representing the stock exchange of the Primary Share of the company. See separate reference document for Exchange Mappings. The primary share of a company is defined as the first share that was traded publicly with and is still actively trading. If this share is no longer trading, the primary share will be the share with the highest volume.

BusinessCountryID (15)
In some cases, different from the country of domicile (CountryId; DataID 5). This element is a three (3) Character ISO code of the business country of the security. It is determined by a few factors, including:

- Country of incorporation
- Country of primary headquarters
- Country of primary exchange listing
- Country of most significant trading volumes
- Geographic source of revenues and location of assets

LegalNameLanguageCode (16)
The language code for the foreign legal name if/when applicable. Related to DataID 4 (LegalName).

Auditor (17)
The legal (registered) name of the company's current auditor. Distinct from DataID 28000 Period Auditor that identifies the Auditor related to that period's financial statements.

AuditorLanguageCode (18)
The ISO code denoting the language text for Auditor's name and contact information.

Advisor (19)
The legal (registered) name of the current legal Advisor of the company.

AdvisorLanguageCode (20)
The ISO code denoting the language text for Advisor's name and contact information.

Symbol (1001)
An arrangement of characters (often letters) representing a particular security listed on an exchange or otherwise traded publicly. Note: Morningstar's multi-share class symbols will often contain a "period" within the symbol; e.g. BRK.B for Berkshire Hathaway Class B.

ExchangeId (1002)
The Id representing the stock exchange that the particular share class is trading. See separate reference document for Exchange Mappings.

ExchangeSubMarketId (1003)
The Id representing the stock exchange sub market that the particular share class is trading. See separate reference document for Exchange Mappings.

CurrencyId (1004)
3 Character ISO code of the currency that the exchange price is denominated in; i.e. the trading currency of the security. See separate reference document for Currency Mappings.

Valoren (1005)
An identification number assigned to financial instruments in Switzerland. These numbers are similar to the CUSIP numbers that are used in Canada and the U.S. A typical valoren number is between six to nine digits in length.

CUSIP (1006)
The acronym for the Committee for Uniform Security Identification Procedures. The Committee is appointed by the National Association of Securities Dealers (NASD) to assign identification numbers to nearly all publicly traded stock and bond certificates. CUSIPs are 9-digit numbers designed to be unique numerical identifiers for traded securities.
NOTE: CUSIPS are proprietary to Standard & Poor's CUSIP Service Bureau through an exclusive agreement with American Bankers Association. CUSIP number is provided for matching purposes only; no redistribution rights apply.

ISIN (1007)
The acronym for International Securities Identification Number. A code that uniquely identifies a specific securities issue. The organization that allocates ISINs in any particular country is the country's respective National Numbering Agency (NNA). All internationally traded securities issuers are urged to use this numbering scheme, which is now the accepted standard by virtually all countries. The United States and Canada primarily use a similar scheme known as a CUSIP number.

SEDOL (1008)
The acronym for Stock Exchange Daily Official List. An identification code, consisting of at least seven alphanumeric characters, that is assigned to all securities trading on the London Stock Exchange and on other smaller exchanges in the U.K.….U.K. stocks that do not trade in the U.S. can be identified by their SEDOL code.

IPODate (1009)
The initial day that the share begins trading on a public exchange.

IsDepositoryReceipt (1010)
Indicator to denote if the share class is a depository receipt. 1 denotes it is an ADR or GDR; otherwise 0.

DepositoryReceiptRatio (1011)
The number of underlying common shares backing each American Depository Receipt traded.

SecurityType (1012)
Each security will be assigned to one of the below security type classifications;
- Common Stock (ST00000001)
- Preferred Stock (ST00000002)

ShareClassDescription (1013)
Provides information when applicable such as whether the share class is Class A or Class B, an ADR, GDR, or a business development company (BDC). For preferred stocks, this field provides more detail about the preferred share class.

ShareClassStatus (1014)
At the ShareClass level; each share is assigned to 1 of 4 possible status classifications; (A) Active, (D) Deactive, (I) Inactive, or (O) Obsolete:
- **Active**-Share class is currently trading in a public market, and we have fundamental data available.
- **Deactive**-Share class was once Active, but is no longer trading due to share being delisted from the exchange.
- **Inactive**-Share class is currently trading in a public market, but no fundamental data is available.
- **Obsolete**-Share class was once Inactive, but is no longer trading due to share being delisted from the exchange.

IsPrimaryShare (1015)
This indicator will denote if the indicated share is the primary share for the company. A "1" denotes the primary share, a "0" denotes a share that is not the primary share. The primary share is defined as the first share that a company IPO'd with and is still actively trading. If this share is no longer trading, we will denote the primary share as the share with the highest volume.

IsDividendReinvest (1016)
Shareholder election plan to re-invest cash dividend into additional shares.

IsDirectInvest (1017)
A plan to make it possible for individual investors to invest in public companies without going through a stock broker.

InvestmentId (1018)
Identifier assigned to each security Morningstar covers.

Profile

Short(Business)Description (2000)
A brief business description of the company; often using abbreviated words and may not be a full sentence
(max 200 characters)

Medium(Business)Description (2001)
A more complete business description of the company; often a sentence or two.
(max 1000 characters)

Long(Business)Description (2002)
A complete and often lengthy business description of the company; often a paragraph or more.
(no max)

HeadquarterAddressLine1 (2100)

The headquarter address as given in the latest report

HeadquarterAddressLine2 (2101)

The headquarter address as given in the latest report

HeadquarterAddressLine3 (2102)

The headquarter address as given in the latest report

HeadquarterAddressLine4 (2103)

The headquarter address as given in the latest report

HeadquarterAddressLine5 (2104)

The headquarter address as given in the latest report

HeadquarterCity (2105)
The headquarter city as given in the latest report

HeadquarterProvince (2106)
The headquarter state or province as given in the latest report

HeadquarterCountry (2107)
The headquarter country as given in the latest report

HeadquarterPostalCode (2108)

The headquarter postal code as given in the latest report

HeadquarterPhone (2109)
The headquarter phone number as given in the latest report

HeadquarterFax (2110)
The headquarter fax number as given in the latest report

HeadquarterHomepage (2111)
The headquarter's website address as given in the latest report

TotalEmployeeNumber (2113)
The number of employees as indicated on the latest Annual Report, 10-K filing, Form 20-F or equivalent report indicating the employee count at the end of latest fiscal year.

ContactEmail (2114)
Company's contact email address

SharesOutstanding (40000)
The latest total shares outstanding reported by the company; most common source of this information is from the cover of the 10K, 10Q, or 20F filing. This figure is an aggregated shares outstanding number for a company. It can be used to calculate the most

accurate market cap, based on each individual share's trading price and the total aggregated shares outstanding figure.

MarketCap (40001)
Price * Total SharesOutstanding.
The most current market cap for example, would be the most recent closing price x the most recent reported shares outstanding. For ADR share classes, market cap is price * (ordinary shares outstanding / adr ratio).

EnterpriseValue (40002)
This number tells you what cash return you would get if you bought the entire company, including its debt.   Enterprise Value = Market Cap + Preferred stock + Long-Term Debt And Capital Lease + Short Term Debt And Capital Lease + Securities Sold But Not Yet Repurchased - Cash, Cash Equivalent And Market Securities - Securities Purchased with Agreement to Resell - Securities Borrowed.

ShareClassLevelSharesOutstanding (40003)
The latest shares outstanding reported by the company of a particular share class; most common source of this information is from the cover of the 10K, 10Q, or 20F filing. This figure is an aggregated shares outstanding number for a particular share class of the company.

Proprietary

StockType (3000)
The purpose of the Stock Types is to group companies according to the underlying fundamentals of their business. They answer the question: If I buy this stock, what kind of company am I buying? Unlike the style box, the emphasis with the Stock Types is on income statement, balance sheet, and cash-flow data—not price data or valuation multiples. We focus on the company, not the stock. Morningstar calculates this figure in-house on a monthly basis.

Investors can use the Stock Types to diversify portfolios across a variety of different kinds of companies. They can also use the Stock Types as a benchmark for comparing the performance of any one company against the performance of similar companies. Finally, in analyzing companies in different Stock Types, different questions become important. For Cyclicals, how did the company do during the last recession? For High Yield, how dependable is the company's dividend? For Speculative Growth, how much cash does the company have to spend to generate its rapid revenue growth?

We divide the universe into eight Stock Types. There's nothing magical about eight; we simply broke out companies the way we tend to think about them when analyzing them. (There are some stocks that don't have enough data to assign a Stock Type. These are labeled N/A.) Also, a stock may meet the conditions for more than one Stock Type. We designed the algorithm, however, so that it will assign only one Stock Type per stock—the Stock Type we feel is most appropriate.
The 8 stock types are:

Aggressive Growth-1: companies whose sales and earnings have grown very rapidly over the trailing five-year period. These firms tend to be a step up the quality ladder from speculative-growth firms.

Classic Growth-2: companies that show moderate to rapid growth over the trailing five-year period in two of the following three categories: sales, earnings, dividends. These tend to be fairly mature firms, but ones that are still generating steady growth.

Cyclicals-3: companies whose core business can be expected to fluctuate in line with the overall economy. In a booming economy such companies will look excellent; in a recession, their growth stalls and they might even lose money.

Distressed-4: companies that are having serious operating problems. This could mean declining cash flow, negative earnings, high debt, or some combination of these. Such "turnaround" stocks tend to be highly risky, but also harbor some intriguing investments.

Hard Asset-5: companies whose main business revolves around the ownership or exploitation of hard assets like real estate, metals, timber, etc. Such companies typically sport a low correlation with the overall stock market, and have traditionally been where investors look for inflation hedges.

High Yield-6: companies whose stocks offer a high dividend yield. These tend to be mature companies that choose not to reinvest the bulk of their earnings. For investors interested in income, this is where to look.

Slow Growth-7: companies that have grown slowly, if at all, over the trailing five-year period. These companies tend to be mature firms.

Speculative Growth-8: companies whose sales have grown very rapidly over the trailing five-year period, but whose earnings growth has been spotty. These tend to be companies in the early phase of their growth cycle.

StyleBox (3001)
The Morningstar Style Box captures three of the major considerations in equity investing: size, security valuation and security growth. The Style Box is a nine-square grid that classifies securities by size along the vertical axis and by value and growth characteristics along the horizontal axis. It measures style exposure and is a great diversification tool. The grid format allows investors to design equity portfolios that cover a wide spectrum of the market. A quick glance at the style box will indicate whether the stocks have small or large market capitalizations and whether they are more value-oriented or growth-oriented. Morningstar calculates this figure in-house monthly based on data from the past five years.

Stylecode	Style
1	Large Value
2	Large Core
3	Large Growth
4	Mid Value
5	Mid Core
6	Mid Growth
7	Small Value
8	Small Core
9	Small Growth

Grades- *The Morningstar stock-grading system is a quantitative scoring system that consists of three grades: Growth, Profitability, and Financial Health. They're meant to be a quick way to get a handle on a company's fundamentals. All grades are based on relative rankings. For example, a company that receives an "A" in growth is a company that ranks near the top of our universe in terms of growth. We award 10% of the universe As, 20% Bs, 40% Cs, 20% Ds, and 10% Fs. The grades are based solely on the numbers reported by the company in its SEC filings. Due to accounting conventions, however, these grades may or may not reflect the underlying economic reality, and investors should view the grades as a starting point for analysis rather than a definitive judgment on the company. No Morningstar analyst makes a subjective call as to what grade a company should get. All information used to calculate the grades comes from Morningstar's internal equities database.*

GrowthGrade (3002)

The growth grade is based on the trend in revenue per share using data from the past five years. For the purpose of calculating revenue per share we use the past five years' revenue figures and corresponding year-end fully diluted shares outstanding; if year-end fully diluted shares outstanding is not available, we calculate this figure by dividing the company's reported net income applicable to common shareholders by the reported fully diluted earnings per share. A company must have a minimum of four consecutive years of positive and non-zero revenue, including the latest fiscal year, to qualify for a grade.

In calculating the revenue per share growth rate, we calculate the slope of the regression line of historical revenue per share. We then divide the slope of the regression line by the arithmetic average of historical revenue per share figures. The result of the regression is a normalized historical increase or decrease in the rate of growth for sales per share. We then calculate a z-score by subtracting the universe mean revenue growth from the company's revenue growth, and dividing by the standard deviation of the universe's growth rates.

Stocks are sorted based on the z-score of their revenue per share growth rate calculated above, from the most negative z-score to the most positive z-score. Stocks are then ranked based on their z-score from 1 to the total number of qualified stocks. We assign grades based on this ranking. Stocks are assigned A, B, C, D, or F. Morningstar calculates this figure in-house on a monthly basis.

FinancialHealthGrade (3003)

Instead of using accounting-based ratios to formulate a measure to reflect the financial health of a firm, we use structural or contingent claim models. Structural models take advantage of both market information and accounting financial information. The firm's equity in such models is viewed as a call option on the value of the firm's assets. If the value of the assets is not sufficient to cover the firm's liabilities (the strike price), default is expected to occur, and the call option expires worthless and the firm is turned over to its creditors. To estimate a distance to default, the value of the firm's liabilities is obtained from the firm's latest balance sheet and incorporated into the model. We then rank the calculated distance to default and award 10% of the universe A's, 20% B's, 40% C's, 20% D's, and 10% F's. Morningstar calculates this figure in-house on a daily basis.

ProfitabilityGrade (3004)

The profitability grade for all qualified companies in Morningstar's stock universe is based on valuation of return on shareholders' equity (ROE) using data from the past five years. Morningstar's universe of stocks is first filtered for adequacy of historical ROE figures. Companies with less than four years of consecutive ROE figures including the ROE figure for the latest fiscal year are tossed from calculations and are assigned "--" for the profitability grade. For the remaining qualified universe of stocks the profitability grade is based on the valuation of the following three components, which are assigned different weights; the historical growth rate of ROE, the average level of historical ROE, the level of ROE in the latest fiscal year of the company.

Stocks are assigned A, B, C, D, or F. Morningstar calculates this figure in-house on a monthly basis.

MorningstarIndustryCode (3005)

Equities are mapped into one of 148 industries, the one which most accurately reflects the underlying business of that company. This mapping is based on publicly available information about each company and uses annual reports, Form 10-Ks and Morningstar Equity Analyst input as its primary source. Other secondary sources of information may include company web sites, sell-side research (if available) and trade publications. By and large, equities are mapped into the industries that best reflect each company's largest source of revenue and income. If the company has more than three sources of revenue and income and there is no clear dominant revenue and income stream, the company is assigned to the Conglomerates industry. Based on Morningstar analyst research or other third party information, Morningstar may change industry assignments to more accurately reflect the changing businesses of companies.

MorningstarIndustryGroupCode (3006)

Industries are mapped into 69 industry groups based on their common operational characteristics. If a particular industry has unique operating characteristics—or simply lacks commonality with other industries—it would map into its own group. However, any industry group containing just one single industry does not necessarily imply that that industry is dominant or otherwise important. The assignment simply reflects the lack of a sufficient amount of shared traits among industries. See appendix for mappings.

MorningstarSectorCode (3007)
Industry groups are consolidated into 11 sectors. See appendix for mappings.

MorningstarEconomySphereCode (3008)
Sectors are consolidated into three major economic spheres or Super Sectors: Cyclical, Defensive and Sensitive. See appendix for mappings.

SIC (3009)
Standard Industrial Classification System (SIC) is a system for classifying a business according to economic activity. See separate reference document for a list of Sic Codes/Mappings.

NAICS (3010)
An acronym for North American Industry Classification System, it is a 6 digit numerical classification assigned to individual companies. Developed jointly by the U.S., Canada, and Mexico to provide new comparability in statistics about business activity across North America. It is intended to replace the U.S. Standard Industrial Classification (SIC) system. See separate reference document for a list of NAICS Codes/Mappings.

The initial SIC and NAICS listed is the Primary based on revenue generation; followed by Secondary SIC and NAICS when applicable. Both SIC and NAICS are manually collected and assigned.

StyleScore (3011)
The investment style indicator which serves as X-axis value of the Morningstar Style Box. Stocks are given a value score based on five fundamental measures and a growth score based on five growth rates. Stocks are scored against their style zone and size peers. The difference between the stock's growth and value scores is the net style score. Morningstar calculates this figure in-house monthly based on data form the past five years.

SizeScore (3012)
The investment size indicator which serves as the Y-axis value of the Morningstar Style Box. Stocks are given a score based the

cumulative market capitalization of its style zone. Morningstar calculates this figure in-house monthly based on data form the past five years.

GrowthScore (3013)

A high overall growth score indicates that a stock's per-share earnings, book value, revenues, and cash flow are expected to grow quickly relative to other stocks in the same scoring group. A weak growth orientation does not necessarily mean that a stock has a strong value orientation.

ValueScore (3014)

A high value score indicates that a stock's price is relatively low, given the anticipated per-sharing earnings, book value, revenues, cash flow, and dividends that the stock provides to investors. A high price relative to these measures indicates that a stock's value orientation is weak, but it does not necessarily mean that the stock is growth-oriented.

NACE (3015)

NACE is a European standard classification of economic activities maintained by Eurostat.

NACE is the acronym of European standard classification of economic activities maintained by Eurostat similar to SIC and NAICS in North America. The NACE code is 5 characters long and is arranged in the following format: '00.00'.   NACE provides the framework for collecting and presenting a large range of statistical data according to economic activity. The use of NACE is mandatory within the European Statistical System.

CANNAICS (3016)

Similar to NAICS (data point 3010, above), this is specifically for Canadian classifications.

An acronym for North American Industry Classification System, it is a 6 digit numerical classification assigned to individual companies. Developed jointly by the U.S., Canada, and Mexico to provide new comparability in statistics about business activity across North America. It is intended to replace the U.S. Standard Industrial Classification (SIC) system. See separate reference document for a list of NAICS Codes/Mappings.

The initial SIC and NAICS listed is the Primary based on revenue generation; followed by Secondary SIC and NAICS when applicable. Both SIC and NAICS are manually collected and assigned.

Ratios

General Rules

1. If the data used to calculate a ratio are from the Income Statement and/or Cash Flow Statement only, we use the data from the same Income Statement and/or Cash Flow Statement.
2. If the data used to calculate a ratio are from the Balance Sheet only, we use the data from the same Balance Sheet.
3. If the data used to calculate a ratio are from the mix of both Balance Sheet and Income Statement/Cash Flow, we will use the average value of the balance sheet data points.
4. The same methodology is used for AOR and Restated ratios.

Growth Ratios-For annual based growth ratios, the 1Y/3Y/5Y/10Y annualized growth will be reported. For quarterly based growth ratios, the same period growth and sequential growth will be reported.

- M-year average growth:

$$AvgGrowthRate = \left[\left(\frac{Year_N}{Year_{N-M}} \right)^{\frac{1}{M}} - 1 \right] \times 100$$

- Quarterly Same Period Growth

$$QuarterlySamePeriodGrowth = \left[\left(\frac{CurrentQuarter}{SameQuarterOneYearAgo} \right) - 1 \right] \times 100$$

The difference between current quarter and same quarter on year ago should be 12 months. If it is not due to fiscal year change, no same period growth will be calculated.

- Quarterly Sequential Growth (AOR based only)

$$QuarterlySequentialGrowth = \left[\left(\frac{CurrentQuarter}{PeviousQuarter} \right) - 1 \right] \times 100$$

The difference between current quarter and previous quarter must be 3 months. If it is different due to fiscal year change, no sequential growth will be calculated.

RevenueGrowth (10001)

The growth in the company's revenue on a percentage basis. Morningstar calculates the growth percentage based on the underlying revenue data reported in the Income Statement within the company filings or reports.

OperatingIncomeGrowth (10002)
The growth in the company's operating income on a percentage basis. Morningstar calculates the growth percentage based on the underlying operating income data reported in the Income Statement within the company filings or reports.

NetIncomeGrowth (10003)
The growth in the company's net income on a percentage basis. Morningstar calculates the growth percentage based on the underlying net income data reported in the Income Statement within the company filings or reports.

NetIncomeContOpsGrowth (10004)
The growth in the company's net income from continuing operations on a percentage basis. Morningstar calculates the growth percentage based on the underlying net income from continuing operations data reported in the Income Statement within the company filings or reports. This figure represents the rate of net income growth for parts of the business that will continue to generate revenue in the future.

CFOGrowth3MonthAvg (10005)
The growth in the company's cash flow from operations on a percentage basis. Morningstar calculates the growth percentage based on the underlying cash flow from operations data reported in the Cash Flow Statement within the company filings or reports.

FCFGrowth3MonthAvg (10006)
The growth in the company's free cash flow on a percentage basis. Morningstar calculates the growth percentage based on the underlying cash flow from operations and capital expenditures data reported in the Cash Flow Statement within the company filings or reports: Free Cash Flow = Cash flow from operations – Capital Expenditures.

OperationRevenueGrowth3MonthAvg (10007)
The growth in the company's operating revenue on a percentage basis. Morningstar calculates the growth percentage based on the underlying operating revenue data reported in the Income Statement within the company filings or reports.

Profitability Ratios-*Margins are valid only when the underlying revenue is positive, otherwise null.*

Gross Margin (11001)
Refers to the ratio of gross profit to revenue. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: (Revenue – Cost of Goods Sold) / Revenue.

OperationMargin (11002)
Refers to the ratio of operating income to revenue. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: Operating Income / Revenue.

PretaxMargin (11003)
Refers to the ratio of pretax income to revenue. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: Pretax Income / Revenue.

NetMargin (11004)
Refers to the ratio of net income to revenue. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: Net Income / Revenue.

TaxRate (11005)

Refers to the ratio of tax provision to pretax income. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: Tax Provision / Pretax Income.
[Note: Valid only when positive pretax income, and positive tax expense (not tax benefit)]

EBITMargin (11006)

Refers to the ratio of earnings before interest and taxes to revenue. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: EBIT / Revenue.

EBITDAMargin (11007)

Refers to the ratio of earnings before interest, taxes and depreciation and amortization to revenue. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: EBITDA / Revenue.

SalesPerEmployee (11008)

Refers to the ratio of Revenue to Employees. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: Revenue / Employee Number.

Liquidity Ratios-*For the following liquidity ratios, all the data points from the balance sheet are a snapshot of a certain time period, so the concepts of annual/quarter/TTM are meaningless. All liquidity ratios will be calculated based on the reporting date.*

CurrentRatio (11009)

Refers to the ratio of Current Assets to Current Liabilities. Morningstar calculates the ratio by using the underlying data reported in the Balance Sheet within the company filings or reports: Current Assets / Current Liabilities.

QuickRatio (11010)

Refers to the ratio of liquid assets to Current Liabilities. Morningstar calculates the ratio by using the underlying data reported in the Balance Sheet within the company filings or reports: (Cash, Cash Equivalents, and ShortTerm Investments + Receivables) / Current Liabilities.

LongTermDebtTotalCapitalRatio (11011)

Refers to the ratio of Long Term Debt to Total Capital. Morningstar calculates the ratio by using the underlying data reported in the Balance Sheet within the company filings or reports: Long-Term Debt And Capital Lease Obligation / (Long-Term Debt And Capital Lease Obligation + Total Shareholder's Equity)

Interest Coverage (11012)

Refers to the ratio of EBIT to Interest Expense. Morningstar calculates the ratio by using the underlying data reported in the Income Statement within the company filings or reports: EBIT / Interest Expense.

LongTermDebtEquityRatio (11013)

Refers to the ratio of Long Term Debt to Common Equity. Morningstar calculates the ratio by using the underlying data reported in the Balance Sheet within the company filings or reports: Long-Term Debt And Capital Lease Obligation / Common Equity.
[Note: Common Equity = Total Shareholder's Equity – Preferred Stock]

FinancialLeverage (11014)

Refers to the ratio of Total Assets to Common Equity. Morningstar calculates the ratio by using the underlying data reported in the Balance Sheet within the company filings or reports: Total Assets / Common Equity. [Note: Common Equity = Total Shareholder's Equity – Preferred Stock]

TotalDebtEquityRatio (11015)

Refers to the ratio of Current Debt and Long Term Debt to Common Equity. Morningstar calculates the ratio by using the underlying data reported in the Balance Sheet within the company filings or reports: (Current Debt And Current Capital Lease Obligation + Long-Term Debt And Long-Term Capital Lease Obligation / Common Equity. [Note: Common Equity = Total Shareholder's Equity – Preferred Stock]

NormalizedNetProfitMargin (11016)

Normalized Income / Total Revenue. A measure of profitability of the company calculated by finding Normalized Net Profit as a percentage of Total Revenues.

Efficiency Ratios- For the following Morningstar calculations that are derived from the raw data in the income statement and balance sheet, all values in the balance sheet will use the average value of this period and previous period. For example, the average total assets will be:

Average Assets = (Assets Of This Year + Assets Of Previous Year) /2

If it is TTM based, the average of two comparable time periods will be used. For example, the average assets as of Q3 would be:

Average Assets as of Q3 = (Q3 Assets Of This Year + Q3 Assets Of Previous Year)/2
If the assets of the previous period are not available, then the value from the current period is used.

All efficiency ratios are valid only when the two underlying values are positive; otherwise null.

DaysInSales (12001)

365 / Receivable Turnover

DaysInInventory (12002)

365 / Inventory turnover

DaysInPayment (12003)

365 / Payable turnover

CashConversionCycle (12004)

Days In Inventory + Days In Sales – Days In Payment

ReceivableTurnover (12005)
Revenue / Average Accounts Receivables

InventoryTurnover (12006)
Cost Of Goods Sold / Average Inventory

PaymentTurnover (12007)
Cost of Goods Sold / Average Accounts Payables

FixedAssetsTurnover (12008)
Revenue / Average PP&E

AssetsTurnover (12009)
Revenue / Average Total Assets

ROE (12010)
Net Income / Average Total Common Equity

ROA (12011)
Net Income / Average Total Assets

ROIC (12012)
Net Income / (Total Equity + Long-term Debt and Capital Lease Obligation + Short-term Debt and Capital Lease Obligation)

Cash Flow Ratios- *The following three Morningstar calculations are derived from the raw data in the cash flow and income statement.*

All cash flow ratios are valid only when the two underlying values are positive.

FCFSalesRatio (12013)
Free Cash flow / Revenue

FCFNetIncomeRatio (12014)
Free Cash Flow / Net Income

CapExSalesRatio (12015)
Capital Expenditure / Revenue

DebttoAssets (12016)
This is a leverage ratio used to determine how much debt (a sum of long term and current portion of debt) a company has on its balance sheet relative to total assets. This ratio examines the percent of the company that is financed by debt.

CommonEquityToAssets (12017)
This is a financial ratio of common stock equity to total assets that indicates the relative proportion of equity used to finance a company's assets.

CapitalExpenditureAnnual5YrGrowth (12018)
This is the compound annual growth rate of the company's capital spending over the last 5 years. Capital Spending is the sum of the Capital Expenditure items found in the Statement of Cash Flows.

GrossProfitAnnual5YrGrowth (12019)
This is the compound annual growth rate of the company's Gross Profit over the last 5 years.

GrossMargin5YrAvg (12020)
This is the simple average of the company's Annual Gross Margin over the last 5 years. Gross Margin is Total Revenue minus Cost of Goods Sold divided by Total Revenue and is expressed as a percentage.

PostTaxMargin5YrAvg (12021)
This is the simple average of the company's Annual Post Tax Margin over the last 5 years. Post tax margin is Post tax divided by total revenue for the same period.

PreTaxMargin5YrAvg (12022)
This is the simple average of the company's Annual Pre Tax Margin over the last 5 years. Pre tax margin is Pre tax divided by total revenue for the same period.

ProfitMargin5YrAvg (12023)
This is the simple average of the company's Annual Net Profit Margin over the last 5 years. Net profit margin is post tax income divided by total revenue for the same period.

ROE5YrAvg (12024)
This is the simple average of the company's ROE over the last 5 years. Return on equity reveals how much profit a company has earned in comparison to the total amount of shareholder equity found on the balance sheet.

ROA5YrAvg (12025)
This is the simple average of the company's ROA over the last 5 years. Return on asset is calculated by dividing a company's annual earnings by its average total assets.

AVG5YrsROIC (12026)
This is the simple average of the company's ROIC over the last 5 years. Return on invested capital is calculated by taking net operating profit after taxes and dividends and dividing by the total amount of capital invested and expressing the result as a percentage.

RegressionGrowthOperatingRevenue5Years (12028)
The five-year growth rate of operating revenue, calculated using regression analysis.

DilutedEPSGrowth (13015)
The growth in the company's diluted earnings per share (EPS) on a percentage basis. Morningstar calculates the annualized growth percentage based on the underlying diluted EPS reported in the Income Statement within the company filings or reports.

DilutedContEPSGrowth (13016)
The growth in the company's diluted EPS from continuing operations on a percentage basis. Morningstar calculates the annualized growth percentage based on the underlying diluted EPS from continuing operations reported in the Income Statement within the company filings or reports.

DPSGrowth (13017)
The growth in the company's dividends per share (DPS) on a percentage basis. Morningstar calculates the annualized growth percentage based on the underlying DPS from its dividend database. Morningstar collects its DPS from company filings and reports, as well as from third party sources.

EquityPerShareGrowth (13018)
The growth in the company's book value per share on a percentage basis. Morningstar calculates the annualized growth percentage based on the underlying equity and end of period shares outstanding reported in the company filings or reports.

RegressionGrowth ofDividends5Years (13019)
The five-year growth rate of dividends per share, calculated using regression analysis.

Valuation-The following valuation related datapoints are calculated by Morningstar using underlying data reported in the Income Statement, Balance Sheet, and Cash Flow Statements within the company filings or reports. Prices are updated daily and sourced from a third party.

PayoutRatio (14000)
Dividend per share / Diluted earning per share

SustainableGrowth (14001)
ROE * (1 – Payout Ratio)

CashReturn (14002)
Refers to the ratio of free cash flow to enterprise value. Morningstar calculates the ratio by using the underlying data reported in the company filings or reports: FCF /Enterprise Value.

This number tells you what cash return you would get if you bought the entire company, including its debt.
[Note: Enterprise Value = Market Cap + Preferred stock + Long-Term Debt And Capital Lease + Short Term Debt And Capital Lease + Securities Sold But Not Yet Repurchased - Cash, Cash Equivalent And Market Securities - Securities Purchased with Agreement to Resell - Securities Borrowed]

SalesPerShare (14003)
Sales / Average Diluted Shares Outstanding

BookValuePerShare (14004)
Common Shareholder's Equity / Diluted Shares Outstanding

CFOPerShare (14005)
Cash Flow from Operations / Average Diluted Shares Outstanding

FCFPerShare (14006)
Free Cash Flow / Average Diluted Shares Outstanding

EarningYield (14007)
Diluted EPS / Price

PERatio (14008)
1 / Earnings Yield
If result is negative, then null

SalesYield (14009)
SalesPerShare / Price

PSRatio (14010)
1 / SalesYield
If result is negative, then null

BookValueYield (14011)
BookValuePerShare / Price

PBRatio (14012)
1 / BookValueYield
If result is negative, then null

CFYield (14013)
CFOPerShare / Price

PCFRatio (14014)
1 / CFYield
If result is negative, then null

FCFYield (14015)
FCFPerShare / Price

FCFRatio (14016)
1 / FCFYield
If result is negative, then null

DividendYield (14017)
Dividends Per Share over the trailing 12 months / Price

ForwardDividendYield (14018)
(Current Dividend Per Share * Payout Frequency) / Price

ForwardEarningYield (14019)
Estimated Earnings Per Share / Price
Note:
a) The "Next" Year's EPS Estimate is used; For instance, if today's actual date is March 1, 2009, the "Current" EPS Estimate for MSFT is June 2009, and the "Next" EPS Estimate for MSFT is June 2010; the latter is used.
b) The eps estimated data is sourced from a third party.

ForwardPERatio (14020)
1 / ForwardEarningYield
If result is negative, then null

PEGRatio (14021)
ForwardPERatio / Long-term Average Earning Growth Rate

PEGPayback (14022)
The number of years it would take for a company's cumulative earnings to equal the stock's current trading price, assuming that the company continues to increase its annual earnings at the growth rate used to calculate the PEG ratio.

$$[\text{Log} (PG/E + 1) \,/ \text{Log} (1 + G)] - 1$$

Where
P=Price
E=Next Fiscal Year's Estimated EPS
G=Long-term Average Earning Growth

TangibleBookValuePerShare (14023)
The company's total book value less the value of any intangible assets dividend by number of shares.

TangibleBVPerShare3YrAvg (14024)
The three year average for tangible book value per share.

TangibleBVPerShare5YrAvg (14025)
The five year average for tangible book value per share.

DividendRate (14026)
Latest Dividend * Frequency +Special/Extra Dividends

WorkingCapitalPerShare (14027)
(Current Assets – Current Liabilities)/number of shares

WorkingCapitalPerShare3YrAvg (14028)
The three year average for working capital per share.

WorkingCapitalPerShare5YrAvg (14029)
The five year average for working capital per share.

EVToEBITDA (14030)
This reflects the fair market value of a company, and allows comparability to other companies as this is capital structure-neutral.

BuyBackYield (14031)
The net repurchase of shares outstanding over the market capital of the company. It is a measure of shareholder return.

TotalYield (14032)
The total yield that shareholders can expect, by summing Dividend Yield and Buyback Yield.

RatioPE5YearAverage (14033)
The five-year average of the company's price-to-earnings ratio.

PriceChange1M (14034)
Price change this month, expressed as latest price/last month end price.

Raw Datapoints- _Unless specifically stated, the following data items are collected when applicable and as they are presented on a company's Consolidated Income Statement (IS) ,Balance Sheet (BS) , and Cash Flow Statement (CF) within the company's filing or report._

Income Statement

PeriodEndingDate (20001)
The exact date that is given in the financial statements for each quarter's end.

FileDate (20002)
Specific date on which a company released its filing to the public.

AccessionNumber (20003)
The accession number is a unique number that EDGAR assigns to each submission as the submission is received.

FormType (20004)
The type of filing of the report: for instance, 10-K (annual report) or 10-Q (quarterly report).

Amortization (20007)
Used to reduce the value of intangible fixed assets.

SecuritiesAmortization (20008)
The gradual elimination of a liability, such as a mortgage, in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest.

CostOfRevenue (20013)
The aggregate cost of goods produced and sold and services rendered during the reporting period. It excludes all operating expenses such as depreciation, depletion, amortization, and SG&A. For the must have cost industry, if the number is not reported by the company, it will be calculated based on accounting equation.
Cost of Revenue = Revenue – Operating Expenses – Operating Profit.

CumulativeEffectOfAccountingChange (20016)
Any cumulative gains or losses from change in accounting principles. A change in accounting principle constitutes a change from one generally accepted accounting principle to another generally accepted accounting principle. This may also include a change in the method of applying an accounting principle, such as depreciation or inventory methods.

Depletion (20017)
Used to reduce the value of natural resource.

Depreciation (20018)
Used to reduce the value of tangible fixed assets.

DepreciationAndAmortization (20019)
The current period expense charged against earnings on long-lived, physical assets used in the normal conduct of business

and not intended for resale to allocate or recognize the cost of assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset. Examples include buildings, production and equipment.

DepreciationAmortizationDepletion (20020)
It is a non-cash charge that represents a reduction in the value of fixed assets due to wear, age, or obsolescence. This figure also includes amortization of leased property, intangibles, and goodwill, and depletion.

NetIncomeDiscontinuousOperations (20022)
To be classified as discontinued operations, if both of the following conditions are met:
1: The operations and cash flow of the component have been or will be removed from the ongoing operations of the entity as a result of the disposal transaction, and
2: The entity will have no significant continuing involvement in the operations of the component after the disposal transaction. The discontinued operation is reported net of tax.
Gains/Loss on Disposal of Discontinued Operations: Any gains or loss recognized on disposal of discontinued operations, which is the difference between the carrying value of the division and its fair value less costs to sell.
Provision for Gain/Loss on Disposal: The amount of current expense charged in order to prepare for the disposal of discontinued operations.

ExciseTaxes (20028)
Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline. Excise taxes are often included in the price of the product. There are also excise taxes on activities, such as on wagering or on highway usage by trucks.

NetIncomeExtraordinary (20030)
Gains (losses), whether arising from extinguishment of debt, prior period adjustments, or from other events or transactions, that are both unusual in nature and infrequent in occurrence thereby meeting the criteria for an event or transaction to be classified as an extraordinary item.

FeeRevenueAndOtherIncome (20031)
The aggregate amount of fees, commissions, and other income.

GeneralAndAdministrativeExpense (20045)
The aggregate total of general managing and administering expenses for the company.

GrossProfit (20046)
Total revenue less cost of revenue. The number is as reported by the company on the income statement; however, the number will be calculated if it is not reported. This field is null if the cost of revenue is not given.
Gross Profit = Total Revenue – Cost of Revenue.

InterestExpense (20057)
Relates to the general cost of borrowing money. It is the price that a lender charges a borrower for the use of the lender's money.

InterestExpenseNonOperating (20064)
Interest expense caused by long term financing activities; such as interest expense incurred on trading liabilities, commercial paper, long-term debt, capital leases, deposits, and all other borrowings.

InterestExpenseOperating (20065)
Interest expense caused by normal operating activities.

InterestIncomeAfterProvisionForLoanLoss (20066)
Net interest and dividend income or expense, including any amortization and accretion (as applicable) of discounts and premiums, including consideration of the provisions for loan, lease, credit, and other related losses, if any.

InterestIncomeNonOperating (20075)
Interest income earned from long term financing activities.

InterestIncomeOperating (20076)
Interest income earned by normal operating activities.

NetNonOperatingInterestIncomeExpense (20077)
Net-Non Operating interest income or expenses caused by financing activities.

NetOperatingInterestIncomeExpense (20078)
Net operating interest income or expense caused by normal operating activities.

LossAdjustmentExpense (20084)
Losses generally refer to (1) the amount of reduction in the value of an insured's property caused by an insured peril, (2) the amount sought through an insured's claim, or (3) the amount paid on behalf of an insured under an insurance contract. Loss Adjustment Expenses is expenses incurred in the course of investigating and settling claims that includes any legal and adjusters' fees and the costs of paying claims and all related expenses.

MinorityInterests (20087)
Represents par or stated value of the subsidiary stock not owned by the parent company plus the minority interest's equity in the surplus of the subsidiary. This item includes preferred dividend averages on the minority preferred stock (preferred shares not owned by the reporting parent company). Minority interest also refers to stockholders who own less than 50% of a subsidiary's outstanding voting common stock. The minority stockholders hold an interest in the subsidiary's net assets and share earnings with the parent company.

NetIncome (20091)
Includes all the operations (continuing and discontinued) and all the other income or charges (extraordinary, accounting changes, tax loss carry forward, and other gains and losses).

NetIncomeCommonStockholders (20093)
Net income minus the preferred dividends paid as presented in the Income Statement.

NetIncomeContinuousOperations (20094)
Revenue less expenses and taxes from the entity's ongoing operations and before income (loss) from: Preferred Dividends; Extraordinary Gains and Losses; Income from Cumulative Effects of Accounting Change; Discontinuing Operation; Income from Tax Loss Carry forward; Other Gains/Losses.

NetInterestIncome (20095)
Total interest income minus total interest expense. It represents the difference between interest and dividends earned on interest-bearing assets and interest paid to depositors and other creditors.

NetInvestmentIncome (20096)
Total of interest, dividends, and other earnings derived from the insurance company's invested assets minus the expenses associated with these investments. Excluded from this income are capital gains or losses as the result of the sale of assets, as well as any unrealized capital gains or losses.

TotalRevenue (20100)
All revenues, sales and income that the company deems as a total sum of all of their income as reported in the company's income statement.
Bank: Total Revenue = Net Interest Income + Non-Interest Income.

NonInterestExpense (20105)
Any expenses that not related to interest. It includes labor and related expense, occupancy and equipment, commission, professional expense and contract services expenses, selling, general and administrative, research and development depreciation, amortization and depletion, and any other special income/charges.

NonInterestIncome (20106)
The total amount of non-interest income which may be derived from: (1) fees and commissions; (2) premiums earned; (3) equity investment; (4) the sale or disposal of assets; and (5) other sources not otherwise
specified.

OperatingExpense (20108)
Operating expenses are primary recurring costs associated with central operations (other than cost of goods sold) that are incurred in order to generate sales.

OperatingIncome (20109)
Income from normal business operations after deducting cost of revenue and operating expenses. It does not include income from any investing activities.

OperatingRevenue (20112)
The operating revenue for transportation industry can be divided into three parts: revenue-passenger, revenue-cargo, and other operating revenue.

OtherIncomeExpense (20117)
Income or expense that comes from miscellaneous sources.

PolicyAcquisitionExpense (20125)
Costs that vary with and are primarily related to the acquisition of new and renewal insurance contracts. Also referred to as underwriting expenses.

NetPolicyholderBenefitsAndClaims (20129)
The net provision in current period for future policy benefits, claims, and claims settlement expenses incurred in the claims settlement process before the effects of reinsurance arrangements. The value is net of the effects of contracts assumed and ceded.

PreferredStockDividends (20134)
The amount of dividends declared or paid in the period to preferred shareholders, or the amount for which the obligation to pay them dividends arose in the period. Preferred dividends are the amount required for the current year only, and not for any amount required in past years.

TotalPremiumsEarned (20135)
Premiums earned is the portion of an insurance written premium which is considered "earned" by the insurer, based on the part of the policy period that the insurance has been in effect, and during which the insurer has been exposed to loss.

PretaxIncome (20136)
Reported income before the deduction or benefit of income taxes.

TaxProvision (20145)
Include any taxes on income, net of any investment tax credits for the current accounting period.

CreditLossesProvision (20146)
A charge to income which represents an expense deemed adequate by management given the composition of a bank's credit portfolios, their probability of default, the economic environment and the allowance for credit losses already established. Specific provisions are established to reduce the book value of specific assets (primarily loans) to establish the amount expected to be recovered on the loans.

ResearchAndDevelopment (20151)
The aggregate amount of research and development expenses.

SellingAndMarketingExpense (20158)
The aggregate total amount of expenses directly related to the marketing or selling of products or services.

SellingGeneralAndAdministration (20159)
The aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Selling expenses are those directly related to the company's efforts to generate sales (e.g., sales salaries, commissions, advertising, delivery expenses). General and administrative expenses are expenses related to general administration of the company's operation (e.g., officers and office salaries, office supplies, telephone, accounting and legal services, and business licenses and fees).

SpecialIncomeCharges (20162)
Earnings or losses attributable to occurrences or actions by the firm that is either infrequent or unusual.

TotalExpenses (20164)
The sum of operating expense and cost of revenue. If the company does not give the reported number, it will be calculated by adding operating expense and cost of revenue.

AmortizationOfDeferredAcquisitionCosts (20176)
Financial Accounting Standard (FAS) requires that expenses associated with the sale or acquisition of an insurance policy should be deferred to future periods to match the premium income stream from that policy over its lifetime. Hence, the acquisition costs incurred in the year of sale is capitalized in order to create the deferred acquisition costs asset and be amortized over the life of the policy.

InterestIncome (20177)
Income generated from interest-bearing deposits or accounts.

PropertyLiabilityInsuranceClaims (20186)
The claims made under the liability insurance in order to protect the assets of a business when it is caused by an injury or damage.

EBIT (20189)
Earnings minus expenses (excluding interest and tax expenses).

EBITDA (20190)

Earnings minus expenses (excluding interest, tax, depreciation, and amortization expenses).

NetIncomeContinuousOperationsNetMinorityInterest (20191)
Revenue less expenses and taxes from the entity's ongoing operations net of minority interest and before income (loss) from: Preferred Dividends; Extraordinary Gains and Losses; Income from Cumulative Effects of Accounting Change; Discontinuing Operation; Income from Tax Loss Carry forward; Other Gains/Losses.

AccretionOnPreferredStock (20192)
Two situations may lead to accretion on a preferred stock – accretion related redemption premium and interest-like returns on accrued, but unpaid dividends that accumulated from accumulated preferred stock.

AccruedPreferredStockDividends (20193)
An accrued preferred stock dividend is remuneration owed by a company to its preferred stock holders. Forms of accrued preferred stock dividends can be either cash or additional shares of preferred stock.

AcquiredInProcessRnD (20194)
In-process research and development that is acquired through a merger or acquisition during the period.

AcquisitionExpense (20195)
Costs that vary with and are primarily related to the acquisition of new and renewal insurance contracts. Also referred to as underwriting expenses. This item is usually not available for bank and insurance industries.

AdministrativeExpense (20196)
The expenses that an organization incurs not directly tied to a specific function such as manufacturing/production or sales. These expenses are related to the organization as a whole as opposed to an individual department

AgencyFees (20197)
Fees earned during the period for providing insurance service as an agent. This item is usually only available for insurance industry.

AgencyFeesAndCommissions (20198)
Total agency fees and commissions collected by the insurance company as a part of revenue. This item is usually only available for insurance industry.

AllowancesForConstruction (20199)
The establishment of allowances in construction contracts is a convenient method of allocating construction funds to portions of the work that cannot be specified with sufficient particularity for competitive bidding at the time of contracting. This item is usually not available for bank and insurance industries.

CapitalInBusinessTaxes (20200)
A tax imposed in some countries on the severance and production of coal, oil or gas from the earth or water for sale, transport, storage, profit or commercial use. Exemptions from the tax are provided for specific circumstances. This item is usually only available for mining industry.

CededPremiums (20201)
The amount of premiums paid and payable to another insurer as a result of reinsurance arrangements in order to exchange for that company accepting all or part of insurance on a risk or exposure. This item is usually only available for insurance industry.

CommissionExpenses (20202)

Fees paid to another entity or agent based on commission contracts.

CommissionRevenue (20203)
The service charge by the insurance company in return for providing advice and handling investment. This item is usually only available for insurance industry.

CreditCard (20204)
Income earned from credit card services including late, over limit, and annual fees. This item is usually only available for bank industry.

DevelopmentExpense (20205)
The costs associated with transitioning research to a commercially useful and marketable stage.

DividendIncome (20206)
Dividends earned from equity investment securities. This item is usually only available for bank industry.

EarningLossOfEquityInvestments (20207)
The earning or loss resulting from the proportional part of the associated company's net income. This item is usually only available for bank industry.

EarningsFromEquityInterest (20208)
The earnings from equity interest can be a result of any of the following: Income from earnings distribution of the business, either as dividends paid to corporate shareholders or as drawings in a partnership; Capital gain realized upon sale of the business; Capital gain realized from selling his or her interest to other partners. This item is usually not available for bank and insurance industries.

ElectricRevenue (20209)
Revenue from operations of public electric power supply systems, such as sale of electricity to residential, commercial, and industrial customers (including electricity for resale by other private or public electric utilities). This item is usually only available for utility industry.

Equipment (20210)
Equipment expenses include depreciation, repairs, rentals, and service contract costs. This also includes equipment purchases which do not qualify for capitalization in accordance with the entity's accounting policy. This item may also include furniture expenses. This item is usually only available for bank industry.

ExplorationDevelopmentAndMineralPropertyLeaseExpenses (20211)
Costs incurred in identifying areas that may warrant examination and in examining specific areas that are considered to have prospects of containing energy or metal reserves, including costs of drilling exploratory wells. Development expense is the capitalized costs incurred to obtain access to proved reserves and to provide facilities for extracting, treating, gathering and storing the energy and metal. Mineral property includes oil and gas wells, mines, and other natural deposits (including geothermal deposits). The payment for leasing those properties is called mineral property lease expense. Exploration expense is included in operation expenses for mining industry.

Fees (20212)
Total fees earned from providing services. This item is usually not available for bank and insurance industries.

FeesAndCommissions (20213)
Total fees and commissions earned from providing services such as leasing of space or maintaining: (1) depositor accounts;

(2) transfer agent; (3) fiduciary and trust; (4) brokerage and underwriting; (5) mortgage; (6) credit cards; (7) correspondent clearing; and (8) other such services and activities performed for others. This item is usually available for bank and insurance industries.

ForeignExchangeTradingGains (20214)
Trading revenues that result from foreign exchange exposures such as cash instruments and off-balance sheet derivative instruments. This item is usually only available for bank industry.

Fuel (20215)
The aggregate amount of fuel cost for current period associated with the revenue generation. This item is usually only available for transportation industry.

FuelAndPurchasePower (20216)
Cost of fuel, purchase power and gas associated with revenue generation. This item is usually only available for utility industry.

GainOnSaleOfBusiness (20217)
The amount of excess earned in comparison to fair value when selling a business. This item is usually not available for insurance industry.

GainOnSaleOfPPE (20218)
The amount of excess earned in comparison to the net book value for sale of property, plant, equipment. This item is usually not available for bank and insurance industries.

GainOnSaleOfSecurity (20219)
The amount of excess earned in comparison to the original purchase value of the security.

GainsLossOnDisposalOfDiscontinuedOperations (20220)
Any gain or loss recognized on disposal of discontinued operations, which is the difference between the carrying value of the division and its fair value less costs to sell.

GasRevenue (20221)
Revenue from operations of public gas supply systems, such as sale of natural gas to residential, commercial, and industrial customers (including natural gas for resale by other private or public gas supply utilities); connection fees; and other operations revenues. This item is usually only available for utility industry.

GeneralAccountAssets (20222)
An undivided investment account in which insurers maintain funds that support contractual obligations for guaranteed insurance products such as whole life insurance or fixed-rate annuities. This item is usually only available for insurance industry.

GeneralExpense (20223)
Expense incurred for operations other than selling, administrative, or cost of goods sold

GrossPremiumsWritten (20224)
Total premiums generated from all policies written by an insurance company within a given period of time. This item is usually only available for insurance industry.

ImpairmentOfCapitalAssets (20225)

Impairments are considered to be permanent, which is a downward revaluation of fixed assets. If the sum of all estimated future cash flows is less than the carrying value of the asset, then the asset would be considered impaired and would have to be written down to its fair value. Once an asset is written down, it may only be written back up under very few circumstances. Usually the company uses the sum of undiscounted future cash flows to determine if the impairment should occur, and uses the sum of discounted future cash flows to make the impairment judgment. The impairment decision emphasizes on capital assets' future profit collection ability.

OtherImpairmentOfCapitalAssets (20226)
Impairments are considered to be permanent, which is a downward revaluation of fixed assets. If the sum of all estimated future cash flows is less than the carrying value of the asset, then the asset would be considered impaired and would have to be written down to its fair value. Once an asset is written down, it may only be written back up under very few circumstances. Usually the company uses the sum of undiscounted future cash flows to determine if the impairment should occur, and uses the sum of discounted future cash flows to make the impairment judgment. The impairment decision emphasizes on capital assets' future profit collection ability; This item is usually not available for bank and insurance industries.

IncomeFromEquityMethodInvestments (20227)
Company will report the income earned on the investment on its income statement and the reported value is based on the firm's share of the company assets. The reported profit is proportional to the size of the equity investment. This is the standard technique used when one company has significant influence over another.

AcquiredInProcessRnDIncome (20228)
The in-process research and development acquired through a merger or acquisition during the period, which is related to non-operating activity. This item is usually not available for bank and insurance industries.

RestructringAndMnAIncome (20229)
Income related to restructuring, merger, or acquisitions. This item is usually not available for bank and insurance industries.

IncreaseDecreaseInNetUnearnedPremiumReserves (20230)
Premium might contain a portion of the amount that has been paid in advance for insurance that has not yet been provided, which is called unearned premium. If either party cancels the contract, the insurer must have the unearned premium ready to refund. Hence, the amount of premium reserve maintained by insurers is called unearned premium reserves, which is prepared for liquidation. This item is usually only available for insurance industry.

InsuranceAndClaims (20231)
Insurance and claims are the expenses in the period incurred with respect to protection provided by insurance entities against risks other than risks associated with production (which is allocated to cost of sales). This item is usually not available for insurance industries.

InsuranceAndPremiums (20232)
Premiums and Income / Loss from Insurance Activities

InterestIncomeFromInterestBearingDeposits (20233)
This includes Checking account; Savings account; Deposit in foreign offices; Money Market Certificates & Deposit Accounts. This item is usually only available for bank industry.

InterestExpenseForCapitalizedLeaseObligations (20234)
Aggregate interest expenses incurred on long-term capital lease obligation. This item is usually only available for bank industry.

InterestExpenseForDeposit (20235)
Includes interest expense on the following deposit accounts: Interest-bearing Demand deposit; Checking account; Savings account; Deposit in foreign offices; Money Market Certificates & Deposit Accounts. This item is usually only available for bank industry.

InterestExpenseForFederalFundsSoldAndSecuritiesPurchaseUnderAgreementsToResell (20236)
Gross expenses on the purchase of Federal funds at a specified price with a simultaneous agreement to sell the same to the same counterparty at a fixed or determinable price at a future date. This item is usually only available for bank industry.

InterestExpenseForLongTermDebt (20237)
The aggregate interest expenses incurred on long-term borrowings and any interest expenses on fixed assets (property, plant, equipment) that are leased for more than one year. This item is usually only available for bank industry.

InterestExpenseForLongTermDebtAndCapitalSecurities (20238)
The aggregate interest expenses incurred on long-term borrowings and any interest expenses on fixed assets (property, plant, equipment) that are leased due longer than one year. This item is usually only available for bank industry.

InterestExpenseForShortTermDebt (20239)
The aggregate interest expenses incurred on short-term borrowings and any interest expenses on fixed assets (property, plant, equipment) that are leased within one year. This item is usually only available for bank industry.

InterestIncomeFromDeposits (20240)
Interest income generated from all deposit accounts. This item is usually only available for bank industry.

InterestIncomeFromFederalFundsSoldAndSecuritiesPurchaseUnderAgreementsToResell (20241)
The carrying value of funds outstanding loaned in the form of security resale agreements if the agreement requires the purchaser to resell the identical security purchased or a security that meets the definition of ""substantially the same"" in the case of a dollar roll. Also includes purchases of participations in pools of securities that are subject to a resale agreement; This category includes all interest income generated from federal funds sold and securities purchases under agreements to resell; This category includes all interest income generated from federal funds sold and securities purchases under agreements to resell.

InterestIncomeFromInvestmentSecurities (20242)
Includes any interest and dividends on investment securities that are not part of money market investments. This item is usually only available for bank industry.

InterestIncomeFromLeases (20243)
Includes interest and fee income generated by direct lease financing. This item is usually only available for bank industry.

InterestIncomeFromLoans (20244)
Loan is a common field to banks. Interest Income from Loans is interest and fee income generated from all loans, which includes Commercial loans; Credit loans; Other consumer loans; Real Estate - Construction; Real Estate - Mortgage; Foreign loans. Banks earn interest from loans. This item is usually only available for bank industry.

InterestIncomeFromLoansAndLease (20245)
Total interest and fee income generated by loans and lease. This item is usually only available for bank industry.

InterestIncomeFromSecurities (20246)

Represents total interest and dividend income from U.S. Treasury securities, U.S. government agency and corporation obligations, securities issued by states and political subdivisions, other domestic debt securities, foreign debt securities, and equity securities (including investments in mutual funds). Excludes interest income from securities held in trading accounts. This item is usually only available for bank industry.

InterestIncomeFromTradingAccountSecurities (20247)
Interest income from assets held in trading accounts. This item is usually only available for bank industry.

InvestmentBankingProfit (20248)
Includes (1) underwriting revenue (the spread between the resale price received and the cost of the securities and related expenses) generated through the purchasing, distributing and reselling of new issues of securities (alternatively, could be a secondary offering of a large block of previously issued securities); and (2) fees earned for mergers, acquisitions, divestitures, restructurings, and other types of financial advisory services. This item is usually only available for bank industry.

LifeAnnuityPremiums (20249)
Premiums earned from life and annuity insurance. This item is usually only available for bank industry.

LoansHeldForResell (20250)
Includes the loans that the bank is going to sell at a discount. This item is usually only available for bank industry.

LossAndLossAdjustmentExpectedIncurred (20251)
Expenses incurred in the course of investigating and settling claims. This item is usually not available for bank and insurance industries.

MaintenanceAndRepairs (20252)
The aggregate amount of maintenance and repair expenses in the current period associated with the revenue generation. Mainly for fixed assets. This item is usually only available for transportation industry.

MarketingExpense (20253)
Expenditures for planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services.

InterestIncomeFromOtherMoneyMarketInvestments (20254)
Includes any interest income collects from money market investments. This item is usually only available for bank industry.

NetForeignExchangeGainLoss (20255)
The aggregate foreign currency translation gain or loss (both realized and unrealized) included as part of revenue. This item is usually only available for insurance industry.

NetOccupancyExpense (20256)
Occupancy expense may include items, such as depreciation of facilities and equipment, lease expenses, property taxes and property and casualty insurance expense. This item is usually only available for bank industry.

NetPremiumsWritten (20257)
Net premiums written are gross premiums written less ceded premiums. This item is usually only available for insurance industry.

NetRealizedGainLossOnInvestments (20258)
Gain or loss realized during the period of time for all kinds of investment securities. In might include trading, available-for-sale, or held-to-maturity securities. This item is usually only available for insurance industry.

NonRecurringOperationExpense (20259)
A one-time change expense that the company does not expect to encounter again.

OccupancyAndEquipment (20260)
Includes total expenses of occupancy and equipment. This item is usually only available for bank industry.

OperatingTaxesnLicenses (20261)
Taxes and licenses expenses incurred and are directly related to goods produced and sold and services rendered during the reporting period. This item is usually only available for transportation industry.

OperationAndMaintenance (20262)
The aggregate amount of operation and maintenance expenses, which is the one important operating expense for the utility industry. It includes any costs related to production and maintenance cost of the property during the revenue generation process. This item is usually only available for mining and utility industries.

OtherCustomerServices (20263)
Represents fees and commissions earned from provide other services. This item is usually only available for bank industry.

OtherGainLossFromDispositionOfDiscontinuedOperations (20264)
All other gain/loss from disposition of discontinued operations that are not otherwise classified

OtherInterestExpense (20265)
All other interest expense that is not otherwise classified

OtherInterestIncome (20266)
All other interest income that is not otherwise classified

OtherNonInterestExpense (20267)
All other non interest expense that is not otherwise classified

OtherOperatingRevenue (20268)
For transportation industry, this represents revenue from operation business excluding revenue of cargo and passengers. For utility industry, this represents any revenue generated other than electric, gas, and transportation. This item is usually available for transportation and utility industries.

OtherSpecialCharges (20269)
All other special charges that are not otherwise classified

MiscOtherSpecialCharges (20270)
All other miscellaneous special charges that are not otherwise classified

OtherTaxes (20271)
Any taxes that are not part of income taxes. This item is usually not available for bank and insurance industries.

PolicyFees (20272)
Fees generated from issuing or renewing an auto insurance policy. This item is usually only available for insurance industry.

PolicyholderBenefitsCeded (20273)

The provision in current period for future policy benefits, claims, and claims settlement, which is under reinsurance arrangements. This item is usually only available for insurance industry.

PolicyholderBenefitsGross (20274)
The gross amount of provision in current period for future policyholder benefits, claims, and claims settlement, incurred in the claims settlement process before the effects of reinsurance arrangements. This item is usually only available for insurance industry.

PolicyholderDividends (20275)
Payments made or credits extended to the insured by the company, usually at the end of a policy year results in reducing the net insurance cost to the policyholder. Such dividends may be paid in cash to the insured or applied by the insured as reductions of the premiums due for the next policy year. This item is usually only available for insurance industry.

PolicyholderInterest (20276)
The periodic income payment provided to the annuitant by the insurance company, which is determined by the assumed interest rate (AIR) and other factors. This item is usually only available for insurance industry.

PolicyholderAndReinsurerAccounts (20277)
The aggregate amount of investment income comes from policyholder account and ceded insurance agreements. This item is usually only available for insurance industry.

TrustPreferredSecurities (20278)
This relates to any distributions and earning adjustments due to Trust Preferred Securities issued by the company and its subsidiaries.

PrincipleTransactionRevenue (20279)
Schedule of revenue by reporting categories or types of financial instruments, including derivatives but excluding dividends and interests, from trading for own account by broker dealers. This item is usually only available for bank industry.

ProfessionalExpenseAndContractServicesExpense (20280)
Professional and contract service expense includes cost reimbursements for support services related to contracted projects, outsourced management, technical and staff support. This item is usually only available for bank industry.

PromotionAndAdvertising (20281)
Costs associated with publicizing a good or need for sale. This category includes only expenses, which are specific as promotion, or advertising expenses.

PropertyCasualtyPremiums (20282)
Premiums earned for all property and casualty insurance assumed from other insurers as a result of reinsurance arrangements. This item is usually only available for bank industry.

ProvisionForDoubtfulAccounts (20283)
Amount of the current period expense charged against operations, the offset which is generally to the allowance for doubtful accounts for the purpose of reducing receivables, including notes receivable, to an amount that approximates their net realizable value (the amount expected to be collected). The category includes provision for loan losses, provision for any doubtful account receivable, and bad debt expenses. This item is usually not available for bank and insurance industries.

ProvisionForGainLossOnDisposal (20284)
The amount of current expense charged in order to prepare for the disposal of discontinued operations.

PurchasedTransportationServices (20285)
Represents the payment or accrual (net of fare revenues) to other transit agencies, public or private, for providing transportation service and purchased transportation (PT) fare revenues. This item is usually only available for transportation industry.

RealizedCapitalGain (20286)
The amount by which an asset's selling price exceeds its initial purchase price is called capital gain. A realized capital gain is when it has been sold at a profit. This item is usually not available for bank and insurance industries.

RentAndLandingFees (20287)
Rent fees are the cost of occupying space during the accounting period. Landing fees are a change paid to an airport company for landing at a particular airport. This item is not available for insurance industry.

ResearchExpense (20288)
Expenses that may be directed toward the discovery of new facts, natural laws, or phenomena without regard to the immediate commercial application to which the results may be put or as costs directed toward more specific goals such as product improvement or the perfection and improvement of processes or techniques of production.

RestructuringAndMergernAcquisition (20289)
Expenses are related to restructuring, merger, or acquisitions. Restructuring expenses are charges associated with the consolidation and relocation of operations, disposition or abandonment of operations or productive assets. Merger and acquisition expenses are the amount of costs of a business combination including legal, accounting, and other costs that were charged to expense during the period.

RevenuesCargo (20290)
Revenue is from transporting cargo and freight between locations. This item is usually only available for transportation industry.

RevenuesPassenger (20291)
A transportation carrier's fare revenue is recognized in the period from carrying passengers between destinations. This item is usually only available for transportation industry.

SalariesAndWages (20292)
All salary, wages, compensation, management fees, and employee benefit expenses.

SecuritiesActivities (20293)
Income/Loss from Securities and Activities

SellingExpense (20294)
Expenses recognized in the period that are directly related to the selling and distribution of products or services.

ServiceChargeOnDepositorAccounts (20295)
Includes any service charges on following accounts: Demand Deposit; Checking account; Savings account; Deposit in foreign offices; ESCROW accounts; Money Market Certificates & Deposit accounts, CDs (Negotiable Certificates of Deposits); NOW Accounts (Negotiable Order of Withdrawal); IRAs (Individual Retirement Accounts). This item is usually only available for bank industry.

ShareInNetIncomeOfUnconsolidatedEntities (20296)

On the Income Statement; The portion of a firm that is either directly or indirectly controlled by the parent, but not consolidated with the parent for purposes of the financial statements.

TimeDepositsPlaced (20297)
This item is typically available for bank industry. On the balance sheet, the aggregate amount of time deposits, including certificates of deposits, individual retirement accounts and open accounts. On the income statement, it represents interest earned on deposits that have to stay in the bank for a certain period of time before they can be collected without sustaining a penalty. Usually includes certificates of deposits, individual retirement accounts and open accounts.

TradingGainLoss (20298)
A broker-dealer or other financial entity may buy and sell securities exclusively for its own account, sometimes referred to as proprietary trading. The profit or loss is measured by the difference between the acquisition cost and the selling price or current market or fair value. The net gain or loss, includes both realized and unrealized, from trading cash instruments, equities and derivative contracts (including commodity contracts) that has been recognized during the accounting period for the broker dealer or other financial entity's own account. This item is typically available for bank industry.

TransportationRevenue (20299)
Revenue from operations of public mass transportation systems (rapid transit, subway, bus, street railway, and commuter rail services), such as fares, charter fees, advertising income, and other operations revenues.

TrustFeesbyCommissions (20300)
Bank manages funds on behalf of its customers through the operation of various trust accounts. Any fees earned through managing those funds are called trust fees, which are recognized when earned. This item is typically available for bank industry.

UnderwritingExpenses (20301)
Also known as Policy Acquisition Costs; and reported by insurance companies. The cost incurred by an insurer when deciding whether to accept or decline a risk; may include meetings with the insureds or brokers, actuarial review of loss history, or physical inspections of exposures. Also, expenses deducted from insurance company revenues (including incurred losses and acquisition costs) to determine underwriting profit.

WriteDown (20302)
Reducing the book value of an asset because it is overvalued compared to the current market value.

OtherWriteDown (20303)
Reducing the book value of an asset because it is overvalued compared to the current market value.

WriteOff (20304)
A reduction in the value of an asset or earnings by the amount of an expense or loss.

OtherWriteOff (20305)
A reduction in the value of an asset or earnings by the amount of an expense or loss.

OtherNonInterestIncome (20306)
Usually available for the banking industry. This is Non-Interest Income that is not otherwise classified.

PremiumTaxesCredit (20307)
Insurance premium tax is a tax paid by some insurance companies and insurance brokers that sell taxable insurance within

the united kingdom. This item is typically available for the insurance industry.

AmortizationOfIntangibles (20308)
The aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets.

NetIncomeFromContinuingAndDiscontinuedOperation (20309)
Net Income from Continuing Operations and Discontinued Operations, added together.

NetIncomeFromOtherGainsLosses (20310)
Any gains or loss not otherwise attributable to Continuing Operations, Discontinued Operations, Extraordinary Items, Accumulated Effects of Accounting Changes or Income from Tax Loss Carryforward.

NetIncomeFromTaxLossCarryforward (20311)
Occurs if a company has had a net loss from operations on a previous year that can be carried forward to reduce net income for tax purposes.

OtherOperatingExpenses (20312)
The aggregate amount of operating expenses associated with normal operations. Will not include any gain, loss, benefit, or income; and its value reported by the company should be <0.

TotalMoneyMarketInvestments (20313)
The sum of the money market investments held by a bank's depositors, which are FDIC insured.

ReconciledCostOfRevenue (20314)
The Cost Of Revenue plus Depreciation, Depletion & Amortization from the IncomeStatement; minus Depreciation, Depletion & Amortization from the Cash Flow Statement

ReconciledDepreciation (20315)
Is Depreciation, Depletion & Amortization from the Cash Flow Statement

NormalizedIncome (20316)
This is calculation that reverses the effects of extraordinary income or charges on Net Income, by adding back (extraordinary expense) or subtracting (extraordinary income) the value from Net Income.

NonOperatingExpenses (20317)
Expenses incurred in performance of activities not directly related to the main business of a firm, such as for the insurance or maintenance of the assets.

NonOperatingIncome (20318)
The portion of an organization's income that is derived from activities not related to its core operations; such as as dividend income, profits (and losses) from investments, gains (or losses) incurred due to foreign exchange, asset write-downs and other non-operating revenues and expenses.

NetIncomeFromContinuingOperationNetMinorityInterest (20331)
Revenue less expenses and taxes from the entity's ongoing operations net of minority interest and before income (loss) from: Preferred Dividends; Extraordinary Gains and Losses; Income from Cumulative Effects of Accounting Change; Discontinuing Operation; Income from Tax Loss Carry forward; Other Gains/Losses.

PrincipleInvestmentGainLoss (20332)
Gain/Loss on the disposal of the investment.

GainLossonSaleofAssets (20333)
Any gain (loss) recognized on the sale of assets or a sale which generates profit or loss, which is a difference between sales price and net book value at the disposal time.

GainonSaleofLoans (20334)
Gain on sale of any loans investment.

GainonSaleofInvestmentProperty (20335)
Gain on the disposal of investment property.

SpecialIncome (20336)
Special income that is either infrequent or unusual.

AcquiredinProcessRnDIncomeBanks (20337)
Income earned through R&D department. This data point applies to the bank and insurance industry only.

RestructuringAndMergerAndAcquisitionIncome (20338)
Relates to restructuring, merger, or acquisitions for non-operating activities. A restructuring charge might be incurred in the process of laying off employees, closing manufacturing plants, or shifting production to a new location.
Merger - When two firms, often of about the same size, agree to go forward as a single new company rather than remain separately owned and operated.
Acquisition - When one company takes over another and clearly establishes itself as the new owner.

ImpairmentofCapitalAssetsIncome (20339)
Downward revaluation of fixed assets. Any impairment related with Fixed Assets & Fixed Asset Investments comes under this exceptional data item.

GainonExtinguishmentofDebt (20340)
Gain on extinguishment of debt is the accounting gain that results from a debt extinguishment. A debt shall be accounted for as having been extinguished in a number of circumstances, including when it has been settled through repayment or replacement by another liability. It generally results in an accounting gain or loss. Amount represents the difference between the fair value of the payments made and the carrying amount of the debt at the time of its extinguishment.

SpecialCharge (20342)
Special expenses that are either infrequent or unusual.

LossonExtinguishmentofDebt (20343)
Loss on extinguishment of debt is the accounting loss that results from a debt extinguishment. A debt shall be accounted for as having been extinguished in a number of circumstances, including when it has been settled through repayment or replacement by another liability. It generally results in an accounting gain or loss. Amount represents the difference between the fair value of the payments made and the carrying amount of the debt at the time of its extinguishment.

EarningsfromEquityInterestNetOfTax (20345)
Income from other equity interest reported after Provision of Tax. This applies to all industries.

NetIncomeIncludingNoncontrollingInterests (20346)

Net income of the group after the adjustment of all expenses and benefit.

OtherunderPreferredStockDividend (20347)
Dividend paid to the preferred shareholders before the common stock shareholders.

EarningsfromEquityInterestRevenue (20348)
Earnings from equity interest, accounted for in the Revenue section. An equity interest is a proportion of ownership, typically through the investment in a business.

GainLossfromDisposalSaleofAssets (20349)
Gain/loss on the disposal of assets.

GainLossfromDisposalSaleofAssetsOther (20350)
Gain/loss on the disposal of assets in the Non-Operating section.

GainonSaleofOtherRealEstateOwned (20351)
Gain on disposal of real estate by the bank.

InterestIncomeRevenue (20352)
Interest income, accounted for in the Revenue section.

LitigationExpense (20353)
Expenses incurred by the company in relation to legal matters.

OtherthanTemporaryImpairmentLossesInvestments (20354)
Adjustments to the value of investments, excluding temporary write-downs.

UnrealizedGainorLoss (20355)
Unrealized gains/losses incurred by the company in the Non-Operating section.

ChangesinInventoriesofFinishedGoodsandWorkinProgress (20356)
Income/expense due to changes between periods in inventory.

WorkPerformedbyEntityandCapitalized (20357)
An amount paid in respect of work performed by entity.

DistributionCosts (20358)
Expenditures occurred on the distribution of the products.

StaffCosts (20359)
Total staff cost which is paid to the employees that is not part of Selling, General, and Administration expense.

SocialSecurityCosts (20360)
Benefits paid to the employees in respect of their work.

PensionCosts (20361)
The expense that a company incurs each year by providing a pension plan for its employees. Major expenses in the pension cost include employer matching contributions and management fees.

OtherOperatingIncomeTotal (20363)
Total Other Operating Income- including interest income, dividend income and other types of operating income.

ShareofOperatingProfitLossfromJointVenturesAndAssociates (20364)
Share of profit from joint ventures and associates, accounted for in the Operating section.

ExceptionalItems (20365)
Total value of non-recurring items in the Non-Operating section.

IncomefromSharesinSubsidiariesGroupUndertakings (20366)
Income from the related companies- subsidiaries and other equity holdings, accounted for in the Non-Operating section.

IncomefromAssociatesandOtherParticipatingInterests (20367)
Total income from the associates and joint venture via investment, accounted for in the Non-Operating section.

TotalOtherFinanceCost (20368)
Any other finance cost which is not clearly defined in the Non-Operating section.

GrossDividendPayment (20371)
Total amount paid in dividends to investors- this includes dividends paid on equity and non-equity shares.

InterestandSimilarIncome (20376)
Income from cash and cash equivalents, short-term securities, debt securities, mortgage and loans, derivative investments, policy loans and other interest income.

FeesandCommissionIncome (20377)
Fees and commission income earned by bank and insurance companies on the rendering services.

FeesandCommissionExpense (20378)
Cost incurred by bank and insurance companies for fees and commission income.

NetTradingIncome (20379)
Any trading income on the securities.

OutwardReinsurancePremiums (20380)
Payment of reinsurance premium.

OtherStaffCosts (20381)
Other costs in incurred in lieu of the employees that cannot be identified by other specific items in the Staff Costs section.

ShareBasedPayments (20382)
Stock based expenses that occur in normal activities.

GainonInvestmentProperties (20383)
Gain on disposal and change in fair value of investment properties.

AverageDilutionEarn (20385)
Adjustments to reported net income to calculate Diluted EPS, by assuming that all convertible instruments are converted to Common Equity. The adjustments usually include the interest expense of debentures when assumed converted and preferred

dividends of convertible preferred stock when assumed converted.

GainonRedemptionandExtinguishmentofDebt (20389)
Gain on the redemption of the loan or repayment of the loan.

MiscellaneousOtherOperatingIncome (20390)
Other income of the company that cannot be identified by other specific items in the Operating Income section.

GainLossonFinancialInstrumentsDesignatedasCashFlowHedges (20391)
Gain/Loss through hedging activities.

GainLossonDerecognitionofAvailableForSaleFinancialAssets (20392)
Gain/loss on the write-off of financial assets available-for-sale.

GainLossonDerecognitionofNonCurrentAssetsNotHeldforSaleTotal (20393)
Gain/loss on the write-off of any non-current assets.

NegativeGoodwillImmediatelyRecognized (20394)
Negative Goodwill recognized in the Income Statement. Negative Goodwill arises where the net assets at the date of acquisition, fairly valued, falls below the cost of acquisition.

GainsLossesonFinancialInstrumentsDuetoFairValueAdjustmentsinHedgeAccountingTotal (20395)
Gain or loss on derivatives investment due to the fair value adjustment.

ImpairmentLossesReversalsFinancialInstrumentsNet (20396)
Impairment or reversal of impairment on financial instrument such as derivative. This is a contra account under Total Revenue in banks.

ShareofProfitLossfromEquityAccountedInvestments (20397)
Income from equity investments in the Non-Operating section.

ClaimsandPaidIncurred (20400)
All reported claims arising out of incidents in that year are considered incurred grouped with claims paid out.

ReinsuranceRecoveriesClaimsandBenefits (20401)
Claim on the reinsurance company and take the benefits.

ChangeinInsuranceLiabilitiesNetofReinsurance (20402)
Income/Expense due to changes between periods in insurance liabilities.

ChangeinInvestmentContract (20405)
Income/Expense due to changes between periods in Investment Contracts.

ChangeinReinsuranceAssets (20408)
Income/Expense due to changes between periods in Reinsurance Assets.

CreditRiskProvisions (20409)
Provision for the risk of loss of principal or loss of a financial reward stemming from a borrower's failure to repay a loan or otherwise meet a contractual obligation. Credit risk arises whenever a borrower is expecting to use future cash flows to pay a

current debt. Investors are compensated for assuming credit risk by way of interest payments from the borrower or issuer of a debt obligation. This is a contra account under Total Revenue in banks.

WagesandSalaries (20411)
This is the portion under Staff Costs that represents salary paid to the employees in respect of their work.

OtherNonOperatingIncomeExpenses (20412)
Total other income and expense of the company that cannot be identified by other specific items in the Non-Operating section.

InterestIncomeOtherOperatingIncome (20413)
Interest income earned by normal operating activities.

OtherNonOperatingIncome (20414)
Other income of the company that cannot be identified by other specific items in the Non-Operating section.

OtherNonOperatingExpenses (20415)
Other expenses of the company that cannot be identified by other specific items in the Non-Operating section.

TotalUnusualItems (20416)
Total unusual items including Negative Goodwill.

TotalUnusualItemsExcludingGoodwill (20417)
The sum of all the identifiable operating and non-operating unusual items.

TaxRateForCalcs (20418)
Tax rate used for Morningstar calculations.

TaxEffectOfUnusualItems (20419)
Tax effect of the usual items

Balance Sheet

AccountsPayable (23000)
Any money that a company owes its suppliers for goods and services purchased on credit and is expected to pay within the next year or operating cycle.

AccountsReceivable (23001)
Accounts owed to a company by customers within a year as a result of exchanging goods or services on credit.

CurrentAccruedExpenses (23004)
An expense recognized before it is paid for. Includes compensation, interest, pensions and all other miscellaneous accruals reported by the company. Expenses incurred during the accounting period, but not required to be paid until a later date.

NonCurrentAccruedExpenses (23005)
An expense that has occurred but the transaction has not been entered in the accounting records. Accordingly, an adjusting entry is made to debit the appropriate expense account and to credit a liability account such as accrued expenses payable or accounts payable.

AccruedInvestmentIncome (23007)
Interest, dividends, rents, ancillary and other revenues earned but not yet received by the entity on its investments.

AccumulatedDepreciation (23008)
The cumulative amount of wear and tear or obsolescence charged against the fixed assets of a company.

GainsLossesNotAffectingRetainedEarnings (23009)
The aggregate amount of gains or losses that are not part of retained earnings. It is also called other comprehensive income.

AdditionalPaidInCapital (23012)
Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders. Includes adjustments to additional paid in capital. There are two major categories of additional paid in capital: 1) Paid in capital in excess of par/stated value, which is the difference between the actual issue price of the shares and the shares' par/stated value. 2) Paid in capital from other transactions which includes treasury stock, retirement of stock, stock dividends recorded at market, lapse of stock purchase warrants, conversion of convertible bonds in excess of the par value of the stock, and any other additional capital from the company's own stock transactions.

AllowanceForLoansAndLeaseLosses (23016)
A contra account sets aside as an allowance for bad loans (e.g. customer defaults).

AvailableForSaleSecurities (23020)
For an unclassified balance sheet, this item represents equity securities categorized neither as held-to-maturity nor trading. Equity securities represent ownership interests or the right to acquire ownership interests in corporations and other legal entities which ownership interest is represented by shares of common or preferred stock (which is not mandatory redeemable or redeemable at the option of the holder), convertible securities, stock rights, or stock warrants. This category includes preferred stocks, available-for-sale and common stock, available-for-sale.

CapitalStock (23027)
The total amount of stock authorized for issue by a corporation, including common and preferred stock.

Cash (23028)
Cash includes currency on hand as well as demand deposits with banks or financial institutions. It also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

CashEquivalents (23029)
Cash equivalents, excluding items classified as marketable securities, include short-term, highly liquid investments that are both readily convertible to known amounts of cash, and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under this definition. Original maturity means original maturity to the entity holding the investment. For example, both a three-month US Treasury bill and a three-year Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months.

CashAndCashEquivalents (23030)
Includes unrestricted cash on hand, money market instruments and other debt securities which can be converted to cash immediately.

CashAndDueFromBanks (23031)
Includes cash on hand(currency and coin), cash items in process of collection, non-interest bearing deposits due from other financial institutions (including corporate credit unions), and balances with the Federal Reserve Banks, Federal Home Loan Banks and central banks.

CashCashEquivalentsAndFederalFundsSold (23032)
The aggregate amount of cash, cash equivalents, and federal funds sold.

CashCashEquivalentsAndMarketableSecurities (23033)
The aggregate amount of cash, cash equivalents, and marketable securities.

CommonStock (23038)
Common stock (all issues) at par value, as reported within the Stockholder's Equity section of the balance sheet; i.e. it is one component of Common Stockholder's Equity

CurrentAssets (23044)
The total amount of assets considered to be convertible into cash within a relatively short period of time, usually a year.

CurrentDebt (23045)
Represents the total amount of long-term debt such as bank loans and commercial paper, which is due within one year.

CurrentDebtAndCapitalLeaseObligation (23046)
All borrowings due within one year including current portions of long-term debt and capital leases as well as short-term debt such as bank loans and commercial paper.

CurrentLiabilities (23047)
The debts or obligations of the firm that are due within one year.

CurrentCapitalLeaseObligation (23048)
Represents the total amount of long-term capital leases that must be paid within the next accounting period. Capital lease obligations are contractual obligations that arise from obtaining the use of property or equipment via a capital lease contract.

DeferredAssets (23052)
An amount owed to a firm that is not expected to be received by the firm within one year from the date of the balance sheet.

DeferredCosts (23054)
An expenditure not recognized as a cost of operation of the period in which incurred, but carried forward to be written off in future periods.

NonCurrentDeferredLiabilities (23057)
Represents the non-current portion of obligations, which is a liability that usually would have been paid but is now past due.

CurrentDeferredLiabilities (23058)
Represents the current portion of obligations, which is a liability that usually would have been paid but is now past due.

DeferredPolicyAcquisitionCosts (23059)
Net amount of deferred policy acquisition costs capitalized on contracts remaining in force as of the balance sheet date.

CurrentDeferredRevenue (23061)

Represents collections of cash or other assets related to revenue producing activity for which revenue has not yet been recognized. Generally, an entity records deferred revenue when it receives consideration from a customer before achieving certain criteria that must be met for revenue to be recognized in conformity with GAAP. It can be either current or non-current item. Also called unearned revenue.

NonCurrentDeferredRevenue (23062)
The non-current portion of deferred revenue amount as of the balance sheet date. Deferred revenue is a liability related to revenue producing activity for which revenue has not yet been recognized, and is not expected be recognized in the next twelve months.

DeferredTaxAssets (23063)
An asset on a company's balance sheet that may be used to reduce any subsequent period's income tax expense. Deferred tax assets can arise due to net loss carryovers, which are only recorded as assets if it is deemed more likely than not that the asset will be used in future fiscal periods.

CurrentDeferredTaxesAssets (23064)
Meaning a future tax asset, resulting from temporary differences between book (accounting) value of assets and liabilities and their tax value, or timing differences between the recognition of gains and losses in financial statements and their recognition in a tax computation. It is also called future tax.

CurrentDeferredTaxesLiabilities (23065)
Meaning a future tax liability, resulting from temporary differences between book (accounting) value of assets and liabilities and their tax value, or timing differences between the recognition of gains and losses in financial statements and their recognition in a tax computation. Deferred tax liabilities generally arise where tax relief is provided in advance of an accounting expense, or income is accrued but not taxed until received.

NonCurrentDeferredTaxesAssets (23066)
A result of timing differences between taxable incomes reported on the income statement and taxable income from the company's tax return. Depending on the positioning of deferred income taxes, the field may be either current (within current assets) or non-current (below total current assets). Typically a company will have two deferred income taxes fields.

NonCurrentDeferredTaxesLiabilities (23067)
The estimated future tax obligations, which usually arise when different accounting methods are used for financial statements and tax statement It is also an add-back to the cash flow statement. Deferred income taxes include accumulated tax deferrals due to accelerated depreciation and investment credit.

EquityInvestments (23076)
This asset represents equity securities categorized neither as held-to-maturity nor trading.

FederalFundsPurchasedAndSecuritiesSoldUnderAgreementToRepurchase (23079)
This liability refers to the amount shown on the books that a bank with insufficient reserves borrows, at the federal funds rate, from another bank to meet its reserve requirements; and the amount of securities that an institution sells and agrees to repurchase at a specified date for a specified price, net of any reductions or offsets.

FederalFundsSoldAndSecuritiesPurchaseUnderAgreementsToResell (23081)
This asset refers to very-short-term loans of funds to other banks and securities dealers.

FixedMaturitiesAvailableForSale (23086)
This asset refers to the fair value of investments in debt securities that are deemed to be available for sale that are allocated

to the segregated group of participating or dividend-paying policies and contracts identified as the closed block. Change in fair value of such securities is a component of change in other comprehensive income in the period, which is reflected in the closed block disclosure.

FixedMaturitiesHeldToMaturity (23087)
This asset represents the total of all debt securities grouped by maturity dates, at fair value, which are categorized as held-to-maturity.

FixedMaturitiesTrading (23088)
This asset refers the total of all debt securities grouped by maturity dates, at fair value, which are categorized as trading.

FixedMaturityInvestments (23089)
This asset refers to types of investments that may be contained within the fixed maturity category which securities are having a stated final repayment date. Examples of items within this category may include bonds, including convertibles and bonds with warrants, and redeemable preferred stocks.

FuturePolicyBenefits (23095)
Accounting policy pertaining to an insurance entity's net liability for future benefits (for example, death, cash surrender value) to be paid to or on behalf of policyholders, describing the bases, methodologies and components of the reserve, and assumptions regarding estimates of expected investment yields, mortality, morbidity, terminations and expenses.

GeneralPartnershipCapital (23096)
In a limited partnership or master limited partnership form of business, this represents the balance of capital held by the general partners.

Goodwill (23097)
The excess of the cost of an acquired company over the sum of the fair market value of its identifiable individual assets less the liabilities.

GoodwillAndOtherIntangibleAssets (23098)
Rights or economic benefits, such as patents and goodwill, that is not physical in nature. They are those that are neither physical nor financial in nature, nevertheless, have value to the company. Intangibles are listed net of accumulated amortization.

GrossLoan (23099)
Represents the sum of all loans (commercial, consumer, mortgage, etc.) as well as leases before any provisions for loan losses or unearned discounts.

GrossPPE (23100)
Carrying amount at the balance sheet date for long-lived physical assets used in the normal conduct of business and not intended for resale. This can include land, physical structures, machinery, vehicles, furniture, computer equipment, construction in progress, and similar items. Amount does not include depreciation.

HeldToMaturitySecurities (23102)
Debt securities that a firm has the ability and intent to hold until maturity.

IncomeTaxPayable (23103)
A current liability account which reflects the amount of income taxes currently due to the federal, state, and local governments.

InterestBearingDepositsLiabilities (23105)
The aggregate of all domestic and foreign deposits in the bank that earns interests.

InterestPayable (23106)
Sum of the carrying values as of the balance sheet date of interest payable on all forms of debt, including trade payable that has been incurred.

InterestBearingDepositsAssets (23107)
Deposit of money with a financial institution, in consideration of which the financial institution pays or credits interest, or amounts in the nature of interest.

Inventory (23108)
A company's merchandise, raw materials, and finished and unfinished products which have not yet been sold.

InvestmentsAndAdvances (23111)
All investments in affiliates, real estate, securities, etc. Non-current investment, not including marketable securities.

LimitedPartnershipCapital (23118)
In a limited partnership or master limited partnership form of business, this represents the balance of capital held by the limited partners.

LongTermDebt (23123)
Sum of the carrying values as of the balance sheet date of all long-term debt, which is debt initially having maturities due after one year or beyond the operating cycle, if longer, but excluding the portions thereof scheduled to be repaid within one year or the normal operating cycle, if longer. Long-term debt includes notes payable, bonds payable, mortgage loans, convertible debt, subordinated debt and other types of long term debt.

LongTermDebtAndCapitalLeaseObligation (23124)
All borrowings lasting over one year including long-term debt and long-term portion of capital lease obligations.

LongTermInvestments (23126)
Often referred to simply as "investments". Long-term investments are to be held for many years and are not intended to be disposed in the near future. This group usually consists of four types of investments.

LongTermCapitalLeaseObligation (23127)
Represents the total liability for long-term leases lasting over one year. Amount equal to the present value (the principal) at the beginning of the lease term less lease payments during the lease term.

MinorityInterest (23132)
Carrying amount of the equity interests owned by non-controlling shareholders, partners, or other equity holders in one or more of the entities included in the reporting entity's consolidated financial statements.

MoneyMarketInvestments (23133)
Short-term (typical maturity is less than one year), highly liquid government or corporate debt instrument such as bankers' acceptance, promissory notes, and treasury bills.

NetLoan (23137)
Represents the value of all loans after deduction of the appropriate allowances for loan and lease losses.

NetPPE (23139)

Tangible assets that are held by an entity for use in the production or supply of goods and services, for rental to others, or for administrative purposes and that are expected to provide economic benefit for more than one year; net of accumulated depreciation.

NonInterestBearingDeposits (23142)

The aggregate amount of all domestic and foreign deposits in the banks that do not draw interest.

CurrentNotesPayable (23143)

Written promises to pay a stated sum at one or more specified dates in the future, within the accounting period.

NotesReceivable (23144)

An amount representing an agreement for an unconditional promise by the maker to pay the entity (holder) a definite sum of money at a future date(s) within one year of the balance sheet date or the normal operating cycle, whichever is longer. Such amount may include accrued interest receivable in accordance with the terms of the note. The note also may contain provisions including a discount or premium, payable on demand, secured, or unsecured, interest bearing or non-interest bearing, among a myriad of other features and characteristics.

NonCurrentNoteReceivables (23146)

An amount representing an agreement for an unconditional promise by the maker to pay the entity (holder) a definite sum of money at a future date(s) , excluding the portion that is expected to be received within one year of the balance sheet date or the normal operating cycle, whichever is longer.

OtherCurrentLiabilities (23151)

Other current liabilities = Total current liabilities – Payables and accrued Expenses – Current debt and capital lease obligaton – provisions, current – deferred liabilities, current

OtherIntangibleAssets (23155)

Sum of the carrying amounts of all intangible assets, excluding goodwill.

OtherShortTermInvestments (23163)

The aggregate amount of short term investments, which will be expired within one year that are not specifically classified as Avaialable-for-Sale, Held-to-Maturity, nor Trading investments.

Payables (23165)

The sum of all payables owed and expected to be paid within one year or one operating cycle, including accounts payables, taxes payable, dividends payable and all other current payables.

PayablesAndAccruedExpenses (23166)

This balance sheet account includes all current payables and accrued expenses.

PolicyReservesBenefits (23169)

Accounting policy pertaining to an insurance entity's net liability for future benefits (for example, death, cash surrender value) to be paid to or on behalf of policyholders, describing the bases, methodologies and components of the reserve, and assumptions regarding estimates of expected investment yields, mortality, morbidity, terminations and expenses.

PolicyholderFunds (23171)

The total liability as of the balance sheet date of amounts due to policy holders, excluding future policy benefits and claims,

including unpaid policy dividends, retrospective refunds, and undistributed earnings on participating business.

PreferredSecuritiesOutsideStockEquity (23172)
Preferred securities that that firm treats as a liability. It includes convertible preferred stock or redeemable preferred stock.

PreferredStock (23174)
Preferred stock (all issues) at par value, as reported within the Stockholder's Equity section of the balance sheet.

PremiumsReceivable (23178)
The carrying amount as of the balance sheet date due the entity from agents insures, uncollected premiums and others.

PrepaidAssets (23179)
Sum of the carrying amounts that are paid in advance for expenses, which will be charged against earnings in subsequent periods.

NonCurrentPrepaidAssets (23180)
Sum of the carrying amounts that are paid in advance for expenses, which will be charged against earnings in periods after one year or beyond the operating cycle, if longer.

Receivables (23189)
The sum of all receivables owed by customers and affiliates within one year, including accounts receivable, notes receivable, premiums receivable, and other current receivables.

RedeemablePreferredStock (23191)
Type of preferred stock which may be bought back by the issuing company on a specified date or after a specified period of notice.

ReinsuranceRecoverable (23196)
The amount of benefits the ceding insurer expects to recover on insurance policies ceded to other insurance entities as of the balance sheet date for all guaranteed benefit types. It includes estimated amounts for claims incurred but not reported, and policy benefits, net of any related valuation allowance.

RetainedEarnings (23204)
The cumulative net income of the company from the date of its inception (or reorganization) to the date of the financial statement less the cumulative distributions to shareholders either directly (dividends) or indirectly (treasury stock).

SecuritiesLendingCollateral (23205)
The carrying value as of the balance sheet date of the liabilities collateral securities loaned to other broker-dealers. Borrowers of securities generally are required to provide collateral to the lenders of securities, commonly cash but sometimes other securities or standby letters of credit, with a value slightly higher than that of the securities borrowed.

SecurityAgreeToBeResell (23207)
The carrying value of funds outstanding loaned in the form of security resale agreements if the agreement requires the purchaser to resell the identical security purchased or a security that meets the definition of "substantially the same" in the case of a dollar roll. Also includes purchases of participations in pools of securities that are subject to a resale agreement.

SecuritySoldNotYetRepurchased (23208)
Represent obligations of the company to deliver the specified security at the contracted price and, thereby, create a liability to purchase the security in the market at prevailing prices.

SeparateAccountAssets (23209)
The fair value of the assets held by the company for the benefit of separate account policyholders.

SeparateAccountBusiness (23210)
Refers to revenue that is generated that is not part of typical operations.

ShortTermInvestmentsAvailableForSale (23212)
The current assets section of a company's balance sheet that contains the investments that a company holds with the purpose for trading.

ShortTermInvestmentsHeldToMaturity (23213)
The current assets section of a company's balance sheet that contains the investments that a company has made that will expire at a fixed date within one year.

ShortTermInvestmentsTrading (23214)
The current assets section of a company's balance sheet that contains the investments that a company can trade at any moment.

StockholdersEquity (23215)
The residual interest in the assets of the enterprise that remains after deducting its liabilities. Equity is increased by owners' investments and by comprehensive income, and it is reduced by distributions to the owners.

TotalTaxPayable (23217)
A liability that reflects the taxes owed to federal, state, and local tax authorities. It is the carrying value as of the balance sheet date of obligations incurred and payable for statutory income, sales, use, payroll, excise, real, property and other taxes.

TotalAssets (23220)
The aggregate amount of probable future economic benefits obtained or controlled by a particular enterprise as a result of past transactions or events.

TotalDeposits (23223)
A liability account which represents the total amount of funds deposited.

TotalInvestments (23224)
Asset that refers to the sum of all available for sale securities and other investments often reported on the balance sheet of insurance firms.

TotalLiabilities (23225)
Probable future sacrifices of economic benefits arising from present obligations of an enterprise to transfer assets or provide services to others in the future as a result of past transactions or events.

TotalNonCurrentAssets (23226)
Sum of the carrying amounts as of the balance sheet date of all assets that are expected to be realized in cash, sold or consumed after one year or beyond the normal operating cycle, if longer.

TotalNonCurrentLiabilities (23227)
Total obligations incurred as part of normal operations that is expected to be repaid beyond the following twelve months or one business cycle.

TotalPartnershipCapital (23228)
Ownership interest of different classes of partners in the publicly listed limited partnership or master limited partnership. Partners include general, limited and preferred partners.

TradingAssets (23229)
Trading account assets are bought and held principally for the purpose of selling them in the near term (thus held for only a short period of time). Unrealized holding gains and losses for trading securities are included in earnings.

TradingLiabilities (23230)
The carrying amount of liabilities as of the balance sheet date that pertain to principal and customer trading transactions, or which may be incurred with the objective of generating a profit from short-term fluctuations in price as part of an entity's market-making, hedging and proprietary trading. Examples include short positions in securities, derivatives and commodities, obligations under repurchase agreements, and securities borrowed arrangements.

TradingSecurities (23231)
The total of financial instruments that are bought and held principally for the purpose of selling them in the near term (thus held for only a short period of time) or for debt and equity securities formerly categorized as available-for-sale or held-to-maturity which the company held as of the date it opted to account for such securities at fair value.

TreasuryStock (23232)
The portion of shares that a company keeps in their own treasury. Treasury stock may have come from a repurchase or buyback from shareholders; or it may have never been issued to the public in the first place. These shares don't pay dividends, have no voting rights, and are not included in shares outstanding calculations.

UnearnedIncome (23235)
Income received but not yet earned, it represents the unearned amount that is netted against the total loan.

UnearnedPremiums (23236)
Carrying amount of premiums written on insurance contracts that have not been earned as of the balance sheet date.

UnpaidLossAndLossReserve (23237)
Liability amount that reflects claims that are expected based upon statistical projections, but which have not been reported to the insurer.

InvestedCapital (23245)
Invested capital = common shareholders' equity + long term debt + current debt

CurrentDeferredAssets (23252)
Payments that will be assigned as expenses with one accounting period, but that are paid in advance and temporarily set up as current assets on the balance sheet.

NonCurrentDeferredAssets (23253)
Payments that will be assigned as expenses longer than one accounting period, but that are paid in advance and temporarily set up as non-current assets on the balance sheet.

SecuritiesAndInvestments (23258)
Asset, often applicable to Banks, which refers to the aggregate amount of all securities and investments.

TotalLiabilitiesNetMinorityInterest (23259)
Probable future sacrifices of economic benefits arising from present obligations of an enterprise to transfer assets or provide services to others in the future as a result of past transactions or events, excluding minority interest.

TotalNonCurrentLiabilitiesNetMinorityInterest (23260)
Total obligations, net minority interest, incurred as part of normal operations that is expected to be repaid beyond the following twelve months or one business cycle.

TotalEquityGrossMinorityInterest (23261)
Residual interest, gross of minority interest, that remains in the assets of the enterprise after deducting its liabilities. Equity is increased by owners' investments and by comprehensive income, and it is reduced by distributions to the owners.

GrossAccountsReceivable (23262)
Accounts owed to a company by customers within a year as a result of exchanging goods or services on credit.

NonCurrentAccountsReceivable (23263)
Accounts receivable represents sums owed to the business that the business records as revenue. Gross accounts receivable is accounts receivable before the business deducts uncollectable accounts to calculate the true value of accounts receivable.

AccruedInterestReceivable (23264)
This account shows the amount of unpaid interest accrued to the date of purchase and included in the purchase price of securities purchased between interest dates.

AdvanceFromFederalHomeLoanBanks (23265)
This item is typically available for bank industry. It's the amount of borrowings as of the balance sheet date from the Federal Home Loan Bank, which are primarily used to cover shortages in the required reserve balance and liquidity shortages.

AllowanceForDoubtfulAccountsReceivable (23266)
An Allowance for Doubtful Accounts measures receivables recorded but not expected to be collected.

AllowanceForNotesReceivable (23267)
This item is typically available for bank industry. It represents a provision relating to a written agreement to receive money with the terms of the note (at a specified future date(s) within one year from the reporting date (or the normal operating cycle, whichever is longer), consisting of principal as well as any accrued interest) for the portion that is expected to be uncollectible.

AssetsHeldForSale (23268)
This item is typically available for bank industry. It's a part of long-lived assets, which has been decided for sale in the future.

AssetsOfDiscontinuedOperations (23269)
A portion of a company's business that has been disposed of or sold.

BankAcceptanceExecutedAndOutstanding (23270)
This item is typically available for bank industry. It is the carrying amount as of the balance sheet date of drafts and bills of exchange that have been accepted by the reporting bank or by others for its own account, as its liability to holders of the drafts.

BankIndebtedness (23271)
It means all indebtedness for borrowed money or the deferred purchase price of property or services,   including without

limitation reimbursement and other obligations with respect to surety bonds and letters of credit,   all obligations evidenced by notes,   bonds debentures or similar instruments,   all capital lease obligations and all contingent obligations.

BankLoan (23272)
It means an amount of money lent at interest by a bank to a borrower, usually on collateral security, for a certain period of time.

BankOwnedLifeInsurance (23273)
It means the carrying amount of a life insurance policy on an officer, executive or employee for which the reporting entity (a bank) is entitled to proceeds from the policy upon death of the insured or surrender of the insurance policy.

SecurityBorrowed (23274)
The securities borrowed or on loan, which is the temporary loan of securities by a lender to a borrower in exchange for cash. This item is usually only available for bank industry.

BuildingsAndImprovements (23275)
Fixed assets that specifically deal with the facilities a company owns. Include the improvements associated with buildings.

CasualtyClaims (23276)
The aggregate amount of claims made by the company under its casualty insurance policy.

CededUnearnedPremiums (23277)
The amount of unearned premiums paid and payable to another insurer as a result of reinsurance arrangements in order to exchange for that company accepting all or part of insurance on a risk or exposure.

CommercialLoan (23278)
Short-term loan, typically 90 days, used by a company to finance seasonal working capital needs.

CommercialPaper (23279)
Commercial paper is a money-market security issued by large banks and corporations. It represents the current obligation for the company. There are four basic kinds of commercial paper: promissory notes, drafts, checks, and certificates of deposit. The maturities of these money market securities generally do not exceed 270 days.

CommonStockEquity (23280)
The portion of the Stockholders' Equity that reflects the amount of common stock, which are units of ownership.

CommonStocksAvailableForSale (23281)
Stock, other than an entity's own stock, held and available for sale. This item is usally available for the insurance industry.

ConstructionInProgress (23282)
It represents carrying amount of long-lived asset under construction that includes construction costs to date on capital projects. Assets constructed, but not completed.

ConsumerLoan (23283)
A loan that establishes consumer credit that is granted for personal use; usually unsecured and based on the borrower's integrity and ability to pay.

MinimumPensionLiabilities (23284)
The company's minimum pension obligations to its former employees, paid into a defined pension plan to satisfy all pension

entitlements that have been earned by employees to date.

CustomerAcceptances (23285)
Amounts receivable from customers on short-term negotiable time drafts drawn on and accepted by the institution (also known as banker's acceptance transactions) that are outstanding on the reporting date.

DeferredAcquisitionCosts (23286)
When a company defers the sales costs that are associated with acquiring a new customer over the term of the insurance contract.

DeferredFinancingCosts (23287)
Deferred Finance is created where the purchaser agrees with the vendor to pay some of the purchase price at a future date, as opposed to paying the full purchase price in cash on day one.

DefinedPensionBenefit (23288)
The recognition of an asset where pension fund assets exceed promised benefits.

DerivativeProductLiabilities (23289)
Fair values of all liabilities resulting from contracts that meet the criteria of being accounted for as derivative instruments; and which are expected to be extinguished or otherwise disposed of after one year or beyond the normal operating cycle.

DerivativeAssets (23290)
Fair values of assets resulting from contracts that meet the criteria of being accounted for as derivative instruments, net of the effects of master netting arrangements.

DividendsPayable (23291)
Sum of the carrying values of dividends declared but unpaid on equity securities issued and outstanding (also includes dividends collected on behalf of another owner of securities that are being held by entity) by the entity.

ESOPDebtGuarantee (23292)
ESOP Debt Guarantee represents all transactions related to a company's Employee Stock Ownership Plan (ESOP), such as shares/debt/loans owned by ESOP.

EmployeeBenefits (23293)
Carrying amount as of the balance sheet date of the portion of the obligations recognized for the various benefits provided to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement.

FacilitiesAndOther (23294)
An installation, contrivance, or other facilitates which service for transportation, such as Medical facility; Telecommunications facility; Post-production facility. This item is typically available for transportation industry.

FederalFundsPurchased (23295)
The amount borrowed by a bank, at the federal funds rate, from another bank to meet its reserve requirements. This item is typically available for the bank industry.

FederalFundsSold (23296)
Federal funds transactions involve lending (federal funds sold) or borrowing (federal funds purchased) of immediately available reserve balances. This item is typically available for the bank industry.

FederalHomeLoanBankStock (23297)
Federal Home Loan Bank stock represents an equity interest in a FHLB. It does not have a readily determinable fair value because its ownership is restricted and it lacks a market (liquidity). This item is typically available for the bank industry.

FinancialAssets (23298)
Fair values as of the balance sheet date of all assets resulting from contracts that meet the criteria of being accounted for as derivative instruments, net of the effects of master netting arrangements.

FinancialInstrumentsSoldUnderAgreementsToRepurchase (23299)
The carrying value as of the balance sheet date of securities that an institution sells and agrees to repurchase (the identical or substantially the same securities) as a seller-borrower at a specified date for a specified price, also known as a repurchase agreement. This item is typically available for bank industry.

FinishedGoods (23300)
The carrying amount as of the balance sheet date of merchandise or goods held by the company that are readily available for sale. This item is typically available for mining and manufacturing industries.

FlightFleetVehicleAndRelatedEquipments (23301)
It is one of the important fixed assets for transportation industry, which includes bicycles, cars, motorcycles, trains, ships, boats, and aircraft. This item is typically available for transportation industry.

ForeclosedAssets (23302)
The carrying amount as of the balance sheet date of all assets obtained in full or partial satisfaction of a debt arrangement through foreclosure proceedings or defeasance; includes real and personal property; equity interests in corporations, partnerships, and joint ventures; and beneficial interest in trusts. This item is typically typically available for bank industry.

ForeignComponent (23303)
Loans related to foreign countries. This item is typically available for bank industry.

ForeignCurrencyTranslationAdjustments (23304)
Changes to accumulated comprehensive income that results from the process of translating subsidiary financial statements and foreign equity investments into functional currency of the reporting company.

FuelAndNaturalGas (23305)
This item discloses the period end balance sheet amount of fuel and natural gas. It is typically available for the utility industry.

GuaranteedInvestmentContract (23306)
Contracts held by defined benefit pension plans generally provide for a specified return on principal invested over a specified period. This item is typically available for the insurance industry.

InventoriesAdjustmentsAllowances (23307)
This item represents certain charges made in the current period in inventory resulting from such factors as breakage, spoilage, employee theft and shoplifting. This item is typically available for manufacturing, mining and utility industries.

InvestmentTaxCredits (23308)
A specified percentage of the amount of certain new investment that a company can deduct as a credit against its income tax bill. This item is typically available for the utility industry.

InvestmentsInAffiliatesSubsidiariesAssociatesAndJointVentures (23309)

The investments in (1) an entity in which the entity has significant influence, but does not have control; (2) subsidiaries that are required to be consolidated and are accounted for using the equity and or cost method; and (3) an entity in which the reporting entity shares control of the entity with another party or group. This item is typically available for bank industry.

InvestmentsInOtherVenturesUnderEquityMethod (23310)
This item represents the carrying amount on the company's balance sheet of its investments in common stock of an equity method. This item is typically available for the insurance industry.

InvestmentsInVariableInterestEntity (23311)
This item is typically available for bank industry. It means invest in an entity in which the investor holds a controlling interest that is not based on the majority of voting rights.

LandAndImprovements (23312)
Fixed Assets that specifically deal with land a company owns. Includes the improvements associated with land. This excludes land held for sale.

Leases (23313)
Carrying amount at the balance sheet date of a long-lived, depreciable asset that is an addition or improvement to assets held under lease arrangement. This item is usually not available for the insurance industry.

LiabilitiesOfDiscontinuedOperations (23314)
The obligations arising from the sale, disposal, or planned sale in the near future (generally within one year) of a disposal group, including a component of the entity (discontinued operation). This item is typically available for bank industry.

LimitedPartnership (23315)
Two or more partners united to conduct a business jointly, and in which one or more of the partners is liable only to the extent of the amount of money that partner has invested. Limited partners do not receive dividends, but enjoy direct access to the flow of income and expenses. This item is typically available for the insurance industry.

LineOfCredit (23316)
The carrying value as of the balance sheet date of obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount.

LoansHeldForSale (23317)
It means the aggregate amount of loans receivable that will be sold to other entities. This item is typically available for bank industry.

LoansReceivable (23318)
Reflects the carrying amount of unpaid loans issued to other institutions for cash needs or an asset purchase.

MachineryFurnitureEquipment (23319)
Fixed assets specifically dealing with tools, equipment and office furniture. This item is usually not available for the insurance and utility industries.

MaterialsAndSupplies (23320)
Aggregated amount of unprocessed materials to be used in manufacturing or production process and supplies that will be consumed. This item is typically available for the utility industry.

MineralProperties (23321)

A fixed asset that represents strictly mineral type properties. This item is typically available for mining industry.

MortgageLoan (23322)
This is a lien on real estate to protect a lender. This item is typically available for bank industry.

MortgageAndConsumerloans (23323)
It means the aggregate amount of mortgage and consumer loans. This item is typically available for the insurance industry.

NaturalResourceAssets (23324)
It means a material source of wealth, such as timber, fresh water, or a mineral deposit, that occurs in a natural state and has economic value. This item is typically available for bank industry.

NetOtherUnrealizedGainLoss (23325)
The amount of net unrealized gain or loss related to the change in fair value, not otherwise classified.

NetUnrealizedGainLossForeignCurrency (23326)
The amount of net unrealized gain or loss related to the change in fair value of foreign currency exchange rate.

NetUnrealizedGainLossInvestments (23327)
The aggregate increase (decrease) in the market value of unsold investments at the end of an accounting period.

GrossNotesReceivable (23328)
An amount representing an agreement for an unconditional promise by the maker to pay the entity (holder) a definite sum of money at a future date(s) within one year of the balance sheet date or the normal operating cycle. Such amount may include accrued interest receivable in accordance with the terms of the note. The note also may contain provisions including a discount or premium, payable on demand, secured, or unsecured, interest bearing or non-interest bearing, among myriad other features and characteristics. This item is typically available for bank industry.

OtherAssets (23329)
Other non-current assets that are not otherwise classified.

OtherCapitalStock (23330)
Other Capital Stock that is not otherwise classified.

OtherCurrentAssets (23331)
Other current assets that are not otherwise classified.

OtherCurrentBorrowings (23332)
Short Term Borrowings that are not otherwise classified.

OtherDeferredCosts (23333)
A cost that occurred in a transaction, but will not be expensed until a future accounting period.

OtherDeposits (23334)
Other deposits that are not otherwise classified.

OtherEquityAdjustments (23335)
Other adjustments to stockholders' equity that is not otherwise classified.

OtherInterestEarningAssets (23336)
Other investment assets that from which interest is earned, not otherwise classified.

OtherInventories (23337)
Other non-current inventories not otherwise classified.

OtherInvestedAssets (23338)
An item represents all the other investments or/and securities that cannot be defined into any category above. This item is typically available for the insurance industry.

OtherNonCurrentAssets (23339)
Other non-current assets that are not otherwise classified.

OtherProperties (23340)
Other fixed assets not otherwise classified.

OtherRealEstateOwned (23341)
The Carrying amount as of the balance sheet date of other real estate, which may include real estate investments, real estate loans that qualify as investments in real estate, and premises that are no longer used in operations may also be included in real estate owned. This does not include real estate assets taken in settlement of troubled loans through surrender or foreclosure. This item is typically available for bank industry.

OtherReceivables (23342)
Other non-current receivables not otherwise classified.

Patents (23343)
A type of intangible asset, it provides an exclusive right to the patent holder to product or sell new inventions.

NonCurrentPensionAndOtherPostretirementBenefitPlans (23344)
A loan issued by an insurance company that uses the cash value of a person's life insurance policy as collateral. This item is usually only available in the insurance industry.

PolicyLoans (23345)
A loan issued by an insurance company that uses the cash value of a person's life insurance policy as collateral. This item is usually only available for insurance industry.

PreferredStockEquity (23347)
A class of ownership in a company that has a higher claim on the assets and earnings than common stock. Preferred stock generally has a dividend that must be paid out before dividends to common stockholders and the shares usually do not have voting rights

PreferredStockOfSubsidiary (23348)
This is preferred stock of a subsidiary, which belongs to the company's equity. This item is usually only available for utility industry.

PreferredStocksAvailableForSale (23349)
This item is usually only available for insurance industry.

PrepaidReinsurancePremiums (23350)

The unexpired portion of premiums paid to another insurer as a result of reinsurance arrangement as of the balance sheet date. This item is usually only available for insurance industry.

Properties (23351)
Tangible assets that are held by an entity for use in the production or supply of goods and services, for rental to others, or for administrative purposes and that are expected to provide economic benefit for more than one year. This item is available for manufacturing, bank and transportation industries.

CurrentProvisions (23352)
Provisions are created to protect the interests of one or both parties named in a contract or legal document which is a preparatory action or measure. Current provision is expired within one accounting period.

LongTermProvisions (23353)
Provisions are created to protect the interests of one or both parties named in a contract or legal document which is a preparatory action or measure. Long-term provision is expired beyond one accounting period.

PurchasedComponents (23354)
Individual parts purchased in order to complete a finished product.

RawMaterials (23355)
Carrying amount as of the balance sheet data of unprocessed items to be consumed in the manufacturing or production process. This item is available for manufacturing and mining industries.

RealEstateHeldForSale (23356)
Held real estate investments with the purpose of being sold. This includes direct and indirect investments. This item is usually only available for insurance industry.

RealEstateAndRealEstateJointVenturesHeldForInvestment (23357)
The book value of investments in real estate joint ventures including direct and indirect investments. This item is usually only available for insurance industry.

ReceivablesAdjustmentsAllowances (23358)
A provision relating to a written agreement to receive money at a specified future date(s) (within one year from the reporting date or the normal operating cycle, whichever is longer), consisting of principal as well as any accrued interest).

RegulatoryAssets (23359)
Carrying amount as of the balance sheet date of capitalized costs of regulated entities that are expected to be recovered through revenue sources over one year or beyond the normal operating cycle.

RegulatoryLiabilities (23360)
The amount for the individual regulatory noncurrent liability as itemized in a table of regulatory noncurrent liabilities as of the end of the period. Such things as the costs of energy efficiency programs and low-income energy assistances programs and deferred fuel. This item is usually only available for utility industry.

ReinsuranceBalancesPayable (23361)
The carrying amount as of the balance sheet date of the known and estimated amounts owed to insurers under reinsurance treaties or other arrangements. This item is usually only available for insurance industry.

ReinsuranceReceivables (23362)

The sum for all reinsurance arrangements of the known and estimated amount receivable as of the balance sheet date from a given reinsurers for claims paid or incurred by the ceding insurer and associated claims settlement expenses for each reinsurance arrangement (or, the sum of all cases determined individually, likely applying different assumptions to each arrangement). This item is usually only available for insurance industry.

ReinsuranceRecoverableForPaidLosses (23363)
The recoverable currently due from reinsurers for ceded paid losses. This item is usually only available for the insurance industry.

ReinsuranceRecoverableForUnpaidLosses (23364)
The recoverable currently due from reinsurers for unpaid losses. This item is usually only available for the insurance industry.

RestrictedCash (23365)
The carrying amounts of cash and cash equivalent items, which are restricted as to withdrawal or usage. Restrictions may include legally restricted deposits held as compensating balances against short-term borrowing arrangements, contracts entered into with others, or entity statements of intention with regard to particular deposits; however, time deposits and short-term certificates of deposit are not generally included in legally restricted deposits. Excludes compensating balance arrangements that are not agreements, which legally restrict the use of cash amounts shown on the balance sheet. For a classified balance sheet, represents the current portion only (the non-current portion has a separate concept); for an unclassified balance sheet represents the entire amount. This item is usually not available for bank and insurance industries.

RestrictedCashAndCashEquivalents (23366)
The carrying amounts of cash and cash equivalent items which are restricted as to withdrawal or usage. This item is available for bank and insurance industries.

RestrictedCashAndInvestments (23367)
The cash and investments whose use in whole or in part is restricted for the long-term, generally by contractual agreements or regulatory requirements. This item is usually only available for bank industry.

RestrictedCommonStock (23368)
Shares of stock for which sale is contractually or governmentally restricted for a given period of time. Stock that is acquired through an employee stock option plan or other private means may not be transferred. Restricted stock must be traded in compliance with special SEC regulations.

RestrictedInvestments (23369)
Investments whose use is restricted in whole or in part, generally by contractual agreements or regulatory requirements. This item is usually only available for bank industry.

SecuritiesLendingPayable (23370)
The amount payable for lending securities. This item is usually only available for insurance industry.

StudentLoan (23371)
Loans made, insured, or guaranteed under any program authorized by the Higher Education Act. This loan is used for education purposes. This item is usually only available for bank industry.

TaxesReceivable (23372)
Carrying amount due within one year of the balance sheet date (or one operating cycle, if longer) from tax authorities as of the balance sheet date representing refunds of overpayments or recoveries based on agreed-upon resolutions of disputes. This item is usually not available for bank industry.

TimeDepositsPlaced (23373)
In balance sheet, it means the aggregate amount of time deposits, including certificates of deposits, individual retirement accounts and open accounts. In income statement, it represents interest earned on deposits that have to stay in the bank for a certain period of time before they can be collected without sustaining a penalty. Usually includes certificates of deposits, individual retirement accounts and open accounts. This item is usually only available for bank industry.

TotalCapitalization (23374)
Stockholder's Equity plus Long Term Debt.

TotalDeferredCreditsAndOtherNonCurrentLiabilities (23375)
Revenue received by a firm but not yet reported as income. This item is usually only available for utility industry.

UnbilledReceivables (23376)
Revenues that are not currently billed from the customer under the terms of the contract. This item is usually only available for utility industry.

UnrealizedGainLoss (23377)
A profit or loss that results from holding onto an asset rather than cashing it in and officially taking the profit or loss.

WorkInProcess (23378)
Work, or goods, in the process of being fabricated or manufactured but not yet completed as finished goods. This item is usually available for manufacturing and mining industries.

OtherNonCurrentLiabilities (23379)
This item is usually not available for bank and insurance industries.

CapitalLeaseObligations (23380)
Current Portion of Capital Lease Obligation plus Long Term Portion of Capital Lease Obligation.

OtherLiabilities (23381)
This item is available for bank and insurance industries.

OtherPayable (23382)
Payables and Accrued Expenses that are not defined as Trade, Tax or Dividends related.

TangibleBookValue (23383)
The company's total book value less the value of any intangible assets.

Methodology: Common Stock Equity minus Goodwill and Other Intangible Assets

TotalEquity (23384)
Total Equity equals Stockholder's Equity+ minority interest.

WorkingCapital (23385)
Current Assets minus Current Liabilities. This item is usually not available for bank and insurance industries.

TotalDebt (23386)
All borrowings incurred by the company including debt and capital lease obligations.

CashValueOfLifeInsurance (23387)
The carrying amount as of the balance sheet date of amounts, which could be received based on the terms of the insurance contract upon surrendering life policies owned by the company. This item is usually only available for bank industry.

CommonUtilityPlant (23388)
The amount for the other plant related to the utility industry fix assets.

ElectricUtilityPlant (23389)
The amount for the electric plant related to the utility industry.

NaturalGasFuelAndOther (23390)
The amount for the natural gas, fuel and other items related to the utility industry, which might include oil and gas wells, the properties to exploit oil and gas or liquefied natural gas sites.

NetUtilityPlant (23391)
Net utility plant might include water production, electric utility plan, natural gas, fuel and other, common utility plant and accumulated depreciation. This item is usually only available for utility industry.

WaterProduction (23392)
The amount for a facility and plant that provides water which might includes wells, reservoirs, pumping stations, and control facilities; and waste water systems which includes the waste treatment and disposal facility and equipment. This item is usually only available for utility industry.

OrdinarySharesNumber (23393)
Number of Common or Ordinary Shares.

PreferredSharesNumber (23394)
Number of Preferred Shares.

TreasurySharesNumber (23395)
Number of Treasury Shares.

TradingAndOtherReceivable (23399)
This will serve as the "parent" value to AccountsReceivable (DataId 23001) and OtherReceivables (DataId 23342) for all company financials reported in the IFRS GAAP.

EquityAttributableToOwnersOfParent (23400)
This item applies only to Non-US companies. It refers to the residual interest in the assets of the enterprise that remains after deducting its liabilities and minority interest.

SecuritiesLoaned (23401)
The carrying value as of the balance sheet date of securities loaned to other broker dealers, typically used by such parties to cover short sales, secured by cash or other securities furnished by such parties until the borrowing is closed.

ParticipatingPolicyholderEquity (23402)
The sum of money an insurance company will pay to the policyholder or annuity holder in the event his or her policy is voluntarily terminated before its maturity or the insured event occurs.

NetTangibleAssets (23403)
Net assets in physical form. This is calculated using Stockholders' Equity less Intangible Assets (including Goodwill).

DuefromRelatedPartiesCurrent (23404)
Amounts owed to the company from a non-arm's length entity, due within the company's current operating cycle.

DuefromRelatedPartiesNonCurrent (23405)
Amounts owed to the company from a non-arm's length entity, due after the company's current operating cycle.

DuetoRelatedParties (23406)
Amounts owed by the company to a non-arm's length entity.

DuetoRelatedPartiesCurrent (23407)
Amounts owed by the company to a non-arm's length entity that has to be repaid within the company's current operating cycle.

DuetoRelatedPartiesNonCurrent (23408)
Amounts owed by the company to a non-arm's length entity that has to be repaid after the company's current operating cycle.

NetAssets (23409)
Total assets less total liabilities.

InvestmentProperties (23410)
Company's investments in properties net of accumulated depreciation, which generate a return.

InvestmentsinSubsidiariesatCost (23411)
A stake in any company which is more than 51%.

InvestmentsinAssociatesatCost (23412)
A stake in any company which is more than 20% but less than 50%.

InvestmentsinJointVenturesatCost (23413)
A 50% stake in any company in which remaining 50% belongs to other company.

InvestmentinFinancialAssets (23414)
Represents the sum of all financial investments (trading securities, available-for-sale securities, held-to-maturity securities, etc.)

FinanceLeaseReceivables (23415)
Accounts owed to the bank in relation to capital leases. Capital/ finance lease obligation are contractual obligations that arise from obtaining the use of property or equipment via a capital lease contract.

ConvertibleLoansCurrent (23418)
This represents loans that entitle the lender (or the holder of loan debenture) to convert the loan to common or preferred stock (ordinary or preference shares) within the next 12 months or operating cycle.

BankLoansCurrent (23419)
A debt financing obligation issued by a bank or similar financial institution to a company, that entitles the lender or holder of

the instrument to interest payments and the repayment of principal at a specified time within the next 12 months or operating cycle.

OtherLoansCurrent (23420)
Other loans between the customer and bank which cannot be identified by other specific items in the Debt section, due within the next 12 months or operating cycle.

AccruedandDeferredIncome (23422)
Sum of accrued liabilities and deferred income (amount received in advance but the services are not provided in respect of amount).

BankLoansNonCurrent (23426)
A debt financing obligation issued by a bank or similar financial institution to a company, that entitles the lender or holder of the instrument to interest payments and the repayment of principal at a specified time beyond the current accounting period.

OtherLoansNonCurrent (23427)
Other loans between the customer and bank which cannot be identified by other specific items in the Debt section, due beyond the current operating cycle.

OtherReserves (23430)
Other reserves owned by the company that cannot be identified by other specific items in the Reserves section.

LoansandAdvancestoBank (23432)
The aggregate amount of loans and advances made to a bank or financial institution.

LoansandAdvancestoCustomer (23433)
The aggregate amount of loans and advances made to customers.

TreasuryBillsandOtherEligibleBills (23434)
Investments backed by the central government, it usually carries less risk than other investments.

EquitySharesInvestments (23435)
Investments in shares of a company representing ownership in that company.

DepositsbyBank (23436)
Banks investment in the ongoing entity.

CustomerAccounts (23437)
Carrying value of amounts transferred by customers to third parties for security purposes that are expected to be returned or applied towards payment after one year or beyond the operating cycle, if longer.

ItemsinTheCourseofTransmissiontoOtherBanks (23438)
Carrying amount as of the balance sheet date of drafts and bills of exchange that have been accepted by the reporting bank or by others for its own account, as its liability to holders of the drafts.

TradingandFinancialLiabilities (23439)
Total carrying amount of total trading, financial liabilities and debt in a non-differentiated balance sheet.

DebtSecuritiesinIssue (23440)

Any debt financial instrument issued instead of cash loan.

SubordinatedLiabilities (23441)
The total carrying value of securities loaned to other broker dealers, typically used by such parties to cover short sales, secured by cash or other securities furnished by such parties until the borrowing is closed; in a Non-Differentiated Balance Sheet.

ProvisionsTotal (23443)
Provisions are created to protect the interests of one or both parties named in a contract or legal document, which is a preparatory action or measure. Current provision is expired within one accounting period.

OperatingLeaseAssets (23444)
A contract that allows for the use of an asset, but does not convey rights of ownership of the asset. An operating lease is not capitalized; it is accounted for as a rental expense in what is known as "off balance sheet financing." For the lessor, the asset being leased is accounted for as an asset and is depreciated as such.

ClaimsOutstanding (23445)
Amounts owing to policy holders who have filed claims but have not yet been settled or paid.

LongTermContracts (23447)
A supply contract in the physical market covering energy deliveries of more than 18 months, accounted for as part of Inventories.

RealEstate (23448)
Land and buildings which are held as inventory, normally by real estate companies or income trusts.

PaymentofBills (23451)
A bill or invoice is a document requesting payment for an order previously supplied.

LiabilitiesHeldforSaleCurrent (23452)
Liabilities due within the next 12 months related from an asset classified as Held for Sale.

LiabilitiesHeldforSaleNonCurrent (23453)
Liabilities related to an asset classified as held for sale excluding the portion due the next 12 months or operating cycle.

UnclassifiedCurrentAssets (23454)
Other current assets owned by the company that cannot be identified by other specific items in the Current Assets section.

DebtSecurities (23455)
Debt securities held as investments.

TotalFinancialLeaseObligations (23456)
Represents the total amount of long-term capital leases that must be paid within the next accounting period for a Non-Differentiated Balance Sheet. Capital lease obligations are contractual obligations that arise from obtaining the use of property or equipment via a capital lease contract.

AccruedandDeferredIncomeCurrent (23457)
Sum of Accrued Liabilities and Deferred Income (amount received in advance but the services are not provided in respect of amount) due within 1 year.

AccruedandDeferredIncomeNonCurrent (23458)
Sum of Accrued Liabilities and Deferred Income (amount received in advance but the services are not provided in respect of amount) due after 1 year.

FinanceLeaseReceivablesCurrent (23459)
Accounts owed to the bank in relation to capital leases to be received within the next accounting period. Capital/ finance lease obligations are contractual obligations that arise from obtaining the use of property or equipment via a capital lease contract.

FinanceLeaseReceivablesNonCurrent (23460)
Accounts owed to the bank in relation to capital leases to be received beyond the next accounting period. Capital/ finance lease obligations are contractual obligations that arise from obtaining the use of property or equipment via a capital lease contract.

FinancialLiabilitiesCurrent (23462)
Financial related liabilities due within one year, including short term and current portions of long-term debt, capital leases and derivative liabilities.

FinancialLiabilitiesNonCurrent (23463)
Financial related liabilities due beyond one year, including long term debt, capital leases and derivative liabilities.

FinancialAssetsDesignatedasFairValueThroughProfitorLossTotal (23466)
Financial assets that are held at fair value through profit or loss comprise assets held for trading and those financial assets designated as being held at fair value through profit or loss.

TaxesAssetsCurrent (23468)
Carrying amount due within one year of the balance sheet date (or one operating cycle, if longer) from tax authorities as of the balance sheet date representing refunds of overpayments or recoveries based on agreed-upon resolutions of disputes, and current deferred tax assets.

OtherEquityInterest (23469)
Other equity instruments issued by the company that cannot be identified by other specific items in the Equity section.

InterestBearingBorrowingsNonCurrent (23470)
Carrying amount of any interest-bearing loan which is due after one year.

NonInterestBearingBorrowingsNonCurrent (23471)
Non-interest bearing borrowings due after a year.

TradeandOtherPayablesNonCurrent (23472)
Sum of all non-current payables and accrued expenses.

InterestBearingBorrowingsCurrent (23473)
Carrying amount of any interest-bearing loan.

NonInterestBearingBorrowingsCurrent (23474)
Non-interest bearing deposits in other financial institutions for short periods of time, usually less than 12 months.

PensionandOtherPostRetirementBenefitPlansCurrent (23475)
Total of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits.

CashandBalanceswithCentralBanks (23476)
The sum of cash and cash equivalents plus Federal Funds Sold. Including cash, petty cash/revolving funds/demand deposits with central banks and other kinds of accounts that have the general characteristics of demand deposits.

PlacementwithBanksandOtherFinancialInstitutions (23477)
Deposit accounts and placements that are deposited in a bank or other financial institution.

OtherLoanAssets (23478)
Reflects the carrying amount of any other unpaid loans, an asset of the bank.

HedgingAssetsTotal (23479)
An investment that is used to reduce the risk of adverse price movements in an asset, in a Non-Differentiated Balance Sheet. Normally, a hedge consists of taking an offsetting position in a related security, such as a futures contract.
AssetsPledgedasCollateralSubjecttoSaleorRepledgingTotal (23480)
Total value collateral assets pledged to the bank that can be sold or used as collateral for other loans.

TaxAssetsTotal (23481)
Sum of total tax assets in a Non-Differentiated Balance Sheet, includes Tax Receivables and Deferred Tax Assets.

AdvancesfromCentralBanks (23482)
Borrowings from the central bank, which are primarily used to cover shortages in the required reserve balance and liquidity shortages.

CertificatesofDepositsandOtherDebtSecuritiesIssued (23483)
The carrying value as of the balance sheet date of all interest bearing promissory notes and certificates issued by a financial institution.

DepositCertificates (23484)
A savings certificate entitling the bearer to receive interest. A CD bears a maturity date, a specified fixed interest rate and can be issued in any denomination.

DebenturesandDebtCertificates (23485)
Instruments that are not secured by any collateral and are backed only by the creditworthiness and reputation of the financial institution. Debentures and debt certificates usually have terms last longer than a year.

InterestBearingBorrowingsTotal (23486)
Carrying amount of total borrowings on which enterprise paid the interest; on a Non-Differentiated Balance Sheet.

NonInterestBearingBorrowingsTotal (23487)
Non-interest bearing deposits in other financial institutions for relatively short periods of time; on a Non-Differentiated Balance Sheet.

OtherBorrowedFunds (23488)
Other borrowings by the bank to fund its activities that cannot be identified by other specific items in the Liabilities section.

FinancialLiabilitiesDesignatedasFairValueThroughProfitorLossTotal (23490)
Financial liabilities that are held at fair value through profit or loss.

FinancialLiabilitiesMeasuredatAmortizedCostTotal (23491)
Financial liabilities carried at amortized cost.

LoanCapital (23492)
Subordinated loan capital to be repaid at a later date on a Non-Differentiated Balance Sheet.

HedgingLiabilitiesTotal (23493)
A liability derived from hedging instruments on a Non-Differentiated Balance Sheet.

LiabilitiesRecognizedforFairValueChangesinPortfolioHedgeofInterestRateRisk (23494)
Liabilities recognized on hedge.

AccruedLiabilitiesTotal (23495)
Liabilities which have occurred, but have not been paid or logged under accounts payable during an accounting period. In other words, obligations for goods and services provided to a company for which invoices have not yet been received; on a Non-Differentiated Balance Sheet.

DeferredIncomeTotal (23496)
Collections of cash or other assets related to revenue producing activity for which revenue has not yet been recognized on a Non-Differentiated Balance Sheet.

DeferredTaxLiabilitiesTotal (23497)
A future tax liability, resulting from temporary differences between book (accounting) value of assets and liabilities and their tax value or timing differences between the recognition of gains and losses in financial statements, on a Non-Differentiated Balance Sheet.

ReinsuranceAssets (23499)
Reinsurance asset is insurance that is purchased by an insurance company from another insurance company.

ReinsuranceShareofInsuranceContract (23500)
Accumulated share of insurance contract of reinsurance.

ReinsuranceShareofAccruedPolicyholderClaims (23501)
Accrued claims with reinsurance companies.

DepositsMadeunderAssumedReinsuranceContract (23502)
Deposits made under reinsurance.

InsuranceContractAssets (23503)
A contract under which one party (the insurer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. This includes Insurance Receivables and Premiums Receivables.

InsuranceReceivables (23504)
Receivables from policyholders, agencies, and other operating parties in insurance companies, but excludes receivables from reinsurers.

InsuranceContractLiabilities (23505)
Any type of insurance policy that protects an individual or business from the risk that they may be sued and held legally liable for something such as malpractice, injury or negligence. Liability insurance policies cover both legal costs and any legal payouts for which the insured would be responsible if found legally liable. Intentional damage and contractual liabilities are typically not covered in these types of policies.

InsurancePayables (23506)
The carrying amount as of the balance sheet date of the known and estimated amounts owed to parties under insurance policies or other arrangements.

DepositsReceivedunderCededInsuranceContract (23508)
Deposit received through ceded insurance contract.

InvestmentContractLiabilities (23509)
Liabilities due on the insurance investment contract.

ConstructionGrants (23511)
Government grants awarded to the company for its construction projects. They are capitalized by the company as part of the Property, Plant and Equipment.

DeferredCostCurrent (23514)
Payments that will be assigned as expenses with one accounting period, but that are paid in advance and temporarily set up as current assets on the balance sheet.

PensionAndOtherPostretirementBenefitPlansTotal (23515)
Total of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).

LiabilitiesHeldforSaleTotal (23516)
Liabilities related to an asset classified as held for sale.

HedgingAssetsNonCurrent (23517)
An asset that is used to reduce the risk of adverse price movements in another asset.

HedgingAssetsCurrent (23518)
A security transaction which expires within a 12 month period that reduces the risk on an existing investment position.

ConvertibleLoansTotal (23519)
Loans that entitles the lender (or the holder of loan debenture) to convert the loan to common or preferred stock (ordinary or preference shares) at a specified rate conversion rate and a specified time frame; in a Non-Differentiated Balance Sheet.

BankLoansTotal (23520)
Total debt financing obligation issued by a bank or similar financial institution to a company that entitles the lender or holder of the instrument to interest payments and the repayment of principal at a specified time; in a Non-Differentiated Balance Sheet.

OtherLoansTotal (23521)
Total other loans between the customer and bank which cannot be identified by other specific items in the Debt section; in a

Non-Differentiated Balance Sheet.

HedgingLiabilitiesNonCurrent (23522)
A liability derived from hedging instruments. The amount due is outside of the next 12 months or operating cycle.

HedgingLiabilitiesCurrent (23523)
A liability derived from hedging instruments. The amount is due within the next 12 months or operating cycle.

InsuranceFundsNonCurrent (23524)
Liabilities related to insurance funds that are dissolved after one year.

InsuranceFundsCurrent (23525)
Liabilities related to insurance funds that are dissolved within the year.

DebtTotal (23528)
The total aggregate of all written promises and/or agreements to repay a stated amount of borrowed funds at a specified date in the future; in a Non-Differentiated Balance Sheet.

ComTreShaNum (23529)
The treasury stock number of common shares. This represents the number of common shares owned by the company as a result of share repurchase programs or donations.

PreTreShaNum (23530)
The treasury stock number of preferred shares. This represents the number of preferred shares owned by the company as a result of share repurchase programs or donations.

NetDebt (23531)
This is a metric that shows a company's overall debt situation by netting the value of a company's liabilities and debts with its cash and other similar liquid assets. It is calculated using [Current Debt] + [Long Term Debt] - [Cash and Cash Equivalents].

ShareIssued (23532)
The number of authorized shares that is sold to and held by the shareholders of a company, regardless of whether they are insiders, institutional investors or the general public. Unlike shares that are held as treasury stock, shares that have been retired are not included in this figure. The amount of issued shares can be all or part of the total amount of authorized shares of a corporation.

Cash Flow

Amortization (26000)
The systematic and rational apportionment of the acquisition cost of intangible operational assets to future periods in which the benefits contribute to revenue. This field is to include Amortization and any variation where Amortization is the first account listed in the line item, excluding Amortization of Intangibles.

CallsMaturitiesOfMaturitySecurities (26004)
The aggregate amount of cash flow from securities calls, maturities, and redemption.

CapitalExpenditure (26005)

Funds used by a company to acquire or upgrade physical assets such as property, industrial buildings or equipment. This type of outlay is made by companies to maintain or increase the scope of their operations. Capital expenditures are generally depreciated or depleted over their useful life, as distinguished from repairs, which are subtracted from the income of the current year.

NetCapitalExpenditureDisposals (26006)
Funds used to (collect from) acquire or upgrade (disposal) physical assets such as property, industrial buildings or equipment. Refers to only those transactions which are specifically a capital expenditure or disposal.

CashDividendsPaid (26007)
Payments for the cash dividends declared by an entity to shareholders during the period. This element includes paid and unpaid dividends declared during the period for both common and preferred stock.

CashFlowFromContinuingFinancingActivities (26008)
Cash generated by or used in financing activities of continuing operations; excludes cash flows from discontinued operations.

CashFlowFromContinuingInvestingActivities (26009)
Cash generated by or used in investing activities of continuing operations; excludes cash flows from discontinued operations.

CashFlowFromContinuingOperatingActivities (26010)
Cash generated by or used in operating activities of continuing operations; excludes cash flows from discontinued operations.

CashFlowFromDiscontinuedOperation (26011)
The aggregate amount of cash flow from discontinued operation, including operating activities, investing activities, and financing activities.

FinancingCashFlow (26012)
The net cash inflow (outflow) from financing activity for the period, which involve changes to the long-term liabilities and stockholders' equity.

InvestingCashFlow (26013)
An item on the cash flow statement that reports the aggregate change in a company's cash position resulting from any gains (or losses) from investments in the financial markets and operating subsidiaries, and changes resulting from amounts spent on investments in capital assets such as plant and equipment.

OperatingCashFlow (26014)
The net cash from (used in) all of the entity's operating activities, including those of discontinued operations, of the reporting entity. Operating activities include all transactions and events that are not defined as investing or financing activities. Operating activities generally involve producing and delivering goods and providing services. Cash flows from operating activities are generally the cash effects of transactions and other events that enter into the determination of net income.

BeginningCashPosition (26015)
The cash and equivalents balance at the beginning of the accounting period, as indicated on the Cash Flow statement.

EndCashPosition (26016)
The cash and cash equivalents balance at the end of the accounting period, as indicated on the Cash Flow statement. It is equal to the Beginning Cash and Equivalents, plus the Net Change in Cash and Equivalents.

CashFromDiscontinuedFinancing (26017)

Cash generated by or used in financing activities of discontinued operations; excludes cash flows from continued operations.

CashFromDiscontinuedFinancingActivities (26018)
Cash generated by or used in financing activities of discontinued operations; excludes cash flows from continued operations.

CashFromDiscontinuedInvesting (26019)
The net cash inflow (outflow) from discontinued investing activities over the designated time period.

CashFromDiscontinuedInvestingActivities (26020)
The net cash inflow (outflow) from discontinued investing activities over the designated time period.

CashFromDiscontinuedOperating (26021)
The net cash from (used in) all of the entity's discontinued operating activities, excluding those of continued operations, of the reporting entity.

ChangeInAccountPayable (26022)
The increase or decrease between periods of the account payables.

ChangeInTaxPayable (26024)
The increase or decrease between periods of the tax payables.

ChangeInAccruedExpense (26025)
The increase or decrease between periods of the accrued expenses.

ChangeInAccruedInvestmentIncome (26026)
The net change during the reporting period in investment income that has been earned but not yet received in cash.

ChangesInCash (26027)
The net change between the beginning and ending balance of cash and cash equivalents.

ChangeInDeferredAcquisitionCosts (26028)
The change of the unamortized portion as of the balance sheet date of capitalized costs that vary with and are primarily related to the acquisition of new and renewal insurance contracts.

ChangeInFederalFundsAndSecuritiesSoldForRepurchase (26030)
The amount shown on the books that a bank with insufficient reserves borrows, at the federal funds rate, from another bank to meet its reserve requirements and the amount of securities that an institution sells and agrees to repurchase at a specified date for a specified price, net of any reductions or offsets.

ChangeInFundsWithheld (26031)
The net change during the reporting period associated with funds withheld.

ChangeInIncomeTaxPayable (26032)
The increase or decrease between periods of the income tax payables.

ChangeInInterestPayable (26033)
The increase or decrease between periods of the interest payable. Interest payable means carrying value as of the balance sheet date of interest payable on all forms of debt.

ChangeInInventory (26034)
The increase or decrease between periods of the Inventories. Inventories represent merchandise bought for resale and supplies and raw materials purchased for use in revenue producing operations.

ChangeInLoans (26035)
The net change that a lender gives money or property to a borrower and the borrower agrees to return the property or repay the borrowed money, along with interest, at a predetermined date in the future.

ChangeInLossAndLossAdjustmentExpenseReserves (26036)
The net change during the reporting period in the reserve account established to account for expected but unspecified losses.

ChangeInPayable (26040)
The increase or decrease between periods of the payables.

ChangeInPayablesAndAccruedExpense (26041)
The increase or decrease between periods of the payables and accrued expenses. Accrued expenses represent expenses incurred at the end of the reporting period but not yet paid; also called accrued liabilities. The accrued liability is shown under current liabilities in the balance sheet.

ChangeInPremiumsReceivable (26042)
The increase or decrease between periods of the premium receivables.

ChangeInPrepaidAssets (26043)
The increase or decrease between periods of the prepaid assets.

ChangeInReceivables (26045)
The increase or decrease between periods of the receivables. Receivables are amounts due to be paid to the company from clients and other.

ChangeInReinsuranceRecoverableOnPaidAndUnpaidLosses (26047)
 The net change during the reporting period in the amount of benefits the ceding insurer expects to recover on insurance policies ceded to other insurance entities as of the balance sheet date for all guaranteed benefit types.

ChangeInRestrictedCash (26049)
The net cash inflow (outflow) for the net change associated with funds that are not available for withdrawal or use (such as funds held in escrow).

ChangeInTradingAccountSecurities (26050)
The net change during the reporting period associated with trading account assets. Trading account assets are bought and held principally for the purpose of selling them in the near term (thus held for only a short period of time). Unrealized holding gains and losses for trading securities are included in earnings.

ChangeInWorkingCapital (26053)
The increase or decrease between periods of the working capital. Working Capital is the amount left to the company to finance operations and expansion after current liabilities have been covered.

CumulativeEffectOfAccountingChange (26055)
The effect on net income, net of income taxes, of a change in accounting principle reported on the income statement in the period, which occurred before previously adjustments were required.

DeferredIncomeTax (26056)
The component of income tax expense for the period representing the net change in the entities deferred tax assets and liabilities pertaining to continuing operations.

DeferredTax (26057)
Future tax liability or asset, resulting from temporary differences between book (accounting) value of assets and liabilities, and their tax value. This arises due to differences between financial accounting for shareholders and tax accounting.

Depletion (26058)
Unlike depreciation and amortization, which mainly describe the deduction of expenses due to the aging of equipment and property, depletion is the actual physical reduction of natural resources by companies.   For example, coalmines, oil fields and other natural resources are depleted on company accounting statements. This reduction in the quantity of resources is meant to assist in accurately identifying the value of the asset on the balance sheet.

Depreciation (26059)
An expense recorded to allocate a tangible asset's cost over its useful life. Since it is a non-cash expense, it increases free cash flow while decreasing reported earnings.

DepreciationAndAmortization (26060)
The current period expense charged against earnings on long-lived, physical assets used in the normal conduct of business and not intended for resale to allocate or recognize the cost of assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset.

DepreciationAmortizationDepletion (26061)
It is a non cash charge that represents a reduction in the value of fixed assets due to wear, age or obsolescence. This figure also includes amortization of leased property, intangibles, and goodwill, and depletion. This non-cash item is an add-back to the cash flow statement.

EffectOfExchangeRateChanges (26063)
The effect of exchange rate changes on cash balances held in foreign currencies.

IncreaseDecreaseInDeposit (26069)
The aggregate net change during the reporting period in moneys given as security, collateral, or margin deposits.

NetCommonStockIssuance (26071)
The increase or decrease between periods of common stock.

NetIssuancePaymentsOfDebt (26072)
The increase or decrease between periods of debt.

NetLongTermDebtIssuance (26073)
The increase or decrease between periods of long term debt. Long term debt includes notes payable, bonds payable, mortgage loans, convertible debt, subordinated debt and other types of long term debt.

NetPreferredStockIssuance (26074)
The increase or decrease between periods of preferred stock.

NetShortTermDebtIssuance (26075)

The increase or decrease between periods of short term debt.

NetCashFromDiscontinuedOperations (26077)
The net cash from (used in) all of the entity's discontinued operating activities, excluding those of continued operations, of the reporting entity.

NetForeignCurrencyExchangeGainLoss (26078)
The aggregate amount of realized and unrealized gain or loss resulting from changes in exchange rates between currencies. (Excludes foreign currency transactions designated as hedges of net investment in a foreign entity and inter-company foreign currency transactions that are of a long-term nature, when the entities to the transaction are consolidated, combined, or accounted for by the equity method in the reporting entity's financial statements. For certain entities, primarily banks, which are dealers in foreign exchange, foreign currency transaction gains or losses, may be disclosed as dealer gains or losses.)

NetIncome (26079)
The profit or loss of the entity net of income taxes for the reporting period calculated and presented in the income statement in accordance with GAAP.

NetIncomeFromContinuingOperations (26080)
Revenue less expenses and taxes from the entity's ongoing operations and before income (loss) from discontinued operations, extraordinary items, impact of changes in accounting principles, minority interest, and various other reconciling adjustments.

PaymentForLoans (26087)
Payment from a bank or insurance company to the lender who lends money or property based on the agreement, along with interest, at a predetermined date in the future.

CommonStockPayments (26088)
The cash outflow to reacquire common stock during the period.

PreferredStockPayments (26089)
The cash outflow to reacquire preferred stock during the period.

LongTermDebtPayments (26090)
The cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer.

ShortTermDebtPayments (26091)
The cash outflow for a borrowing having initial term of repayment within one year or the normal operating cycle, if longer.

ProceedsFromIssuanceOfWarrants (26094)
The cash inflow from issuance of warrants.

ProceedsFromLoans (26095)
The cash inflow from borrowing money or property for a bank or insurance company.

ProceedsFromStockOptionExercised (26097)
The cash inflow associated with the amount received from holders exercising their stock options.

CommonStockIssuance (26098)
The cash inflow from offering common stock, which is the additional capital contribution to the entity during the period.

LongTermDebtIssuance (26099)
The cash inflow from a debt initially having maturity due after one year or beyond the operating cycle, if longer.

PreferredStockIssuance (26100)
The cash inflow from offering preferred stock.

ShortTermDebtIssuance (26101)
The cash inflow from a debt initially having maturity due within one year or the normal operating cycle, if longer.

NetProceedsPaymentForLoan (26103)
The net value of proceeds or payments of loans.

ProceedsPaymentInInterestBearingDepositsInBank (26104)
The net change on interest-bearing deposits in other financial institutions for relatively short periods of time including, for example, certificates of deposits.

PurchaseOfEquitySecurities (26106)
Refers to all purchases of equity securities; equity securities includes information about ownership interests or the right to acquire ownership interests in corporations and other legal entities. The ownership interest is represented by shares of common or preferred stock, convertible securities, stock rights, or stock warrants.

PurchaseOfFixedMaturitySecurities (26107)
All purchases of fixed maturity securities. Fixed maturity securities represent investments in debt securities having predetermined or determinable maturity dates.

PurchaseOfIntangibles (26108)
The amount of capital outlays undertaken to increase, construct or improve intangible assets.

PurchaseOfInvestment (26110)
All purchases of investments, including both long term and short term.

PurchaseOfLongTermInvestments (26111)
All purchases of long-term investments that a company intends to hold for more than a year, which may include stocks, bonds, and real estate.

PurchaseOfPPE (26112)
The amount of capital outlays undertaken to increase, construct or improve capital assets. This category includes property, plant equipment, furniture, fixed assets, buildings, and improvement.

PurchaseOfShortTermInvestments (26113)
All purchases of short-term investments that a company has made that will expire within one year. Examples include marketable securities, commodities, money market instruments, and options.

PurchaseOfTechnology (26114)
The amount of capital outlays undertaken to increase, construct or improve technology.

PurchaseOfBusiness (26115)
All the purchases of business including business acquisitions, investment in subsidiary; investing in affiliated companies, and

join venture.

NetBusinessPurchaseAndSale (26116)
The net change between Purchases/Sales of Business.

NetIntangiblesPurchaseAndSale (26117)
The net change between Purchases/Sales of Intangibles.

NetInvestmentPurchaseAndSale (26118)
The net change between Purchases/Sales of Investments.

NetPPEPurchaseAndSale (26119)
The net change between Purchases/Sales of PPE.

NetTechnologyPurchaseAndSale (26121)
The net change between Purchases/Sales of Technology.

SaleOfBusiness (26123)
Proceeds received from selling a business including proceeds from a subsidiary, and proceeds from an affiliated company.

SaleOfIntangibles (26124)
The amount of capital inflow from the sale of all kinds of intangible assets.

SaleOfInvestment (26125)
Proceeds received from selling all kind of investments, including both long term and short term.

SaleOfLongTermInvestments (26126)
Proceeds received from selling long-term investments.

SaleOfPPE (26127)
Proceeds from selling any fixed assets such as property, plant and equipment, which also includes retirement of equipment.

SaleOfShortTermInvestments (26128)
Proceeds received from selling short-term investments; such as marketable securities, treasury bills; certificates of deposit, banker's acceptances, money market investments, commercial paper, Eurodollars, repurchase agreements, collateral investments, temporary investments.

SaleOfTechnology (26129)
The amount of capital inflow from the sale of technology.

SalesOfEquitySecurities (26130)
Proceeds from the sale of all equity securities, which represent investments in common and preferred stocks and other forms of securities that provide ownership interests in a corporation.

SalesOfFixedMaturitySecurities (26131)
Proceeds from the sale of fixed maturity securities, which represent investments in debt securities having predetermined or determinable maturity dates.

ChangesInAccountReceivables (26137)

The increase or decrease between periods of the accounts receivables.

AmortizationOfFinancingCostsAndDiscounts (26141)
The component of interest expense representing the non-cash expenses charged against earnings in the period to allocate debt discount and premium, and the costs to issue debt and obtain financing over the related debt instruments. This item is usually only available for bank industry.

AmortizationOfSecurities (26142)
Represents amortization of the allocation of a lump sum amount to different time periods, particularly for securities, debt, loans, and other forms of financing. Does not include amortization, amortization of capital expenditure and intangible assets.

AssetImpairmentCharge (26143)
The charge against earnings resulting from the aggregate write down of all assets from their carrying value to their fair value.

ChangeInDividendPayable (26144)
The increase or decrease between periods of the dividend payables.

ChangeInDeferredCharges (26145)
The net change during the reporting period in the value of expenditures made during the current reporting period for benefits that will be received over a period of years. This item is usually only available for bank industry.

ChangeInOtherCurrentAssets (26146)
The increase or decrease between periods of the Other Current Assets. This category typically includes prepayments, deferred charges, and amounts (other than trade accounts) due from parents and subsidiaries.

ChangeInOtherCurrentLiabilities (26147)
The increase or decrease between periods of the Other Current liabilities. Other Current liabilities is a balance sheet entry used by companies to group together current liabilities that are not assigned to common liabilities such as debt obligations or accounts payable.

ChangeInOtherWorkingCapital (26148)
The increase or decrease between periods of the other working capital.

ChangeInPrepaidReinsurancePremiums (26149)
The net cash inflow (outflow) for the net change associated with the unexpired portion of premiums ceded on policies in force as of the balance sheet date. This item is usually only available for insurance industry.

ChangeInReinsuranceReceivableOnPaidLosses (26150)
The net change during the reporting period associated with receivables currently due from reinsurers for ceded paid losses.

ChangeInReinsuranceRecoverableOnUnpaidLosses (26151)
The net change during the reporting period associated with receivables currently due from reinsurers for ceded unpaid losses. This item is usually only available for insurance industry.

ChangeInUnearnedPremiums (26152)
The change during the period in the unearned portion of premiums written, excluding the portion amortized into income. This item is usually only available for insurance industry.

ChangeInUnearnedPremiumsCeded (26153)

The change during the period for unearned premiums pursuant to terms of reinsurance arrangements. This item is usually only available for insurance industry.

CommonStockDividendPaid (26154)
The cash outflow from the distribution of an entity's earnings in the form of dividends to common shareholders.

EarningsLossesFromEquityInvestments (26155)
This item represents the entity's proportionate share for the period of the net income (loss) of its investee (such as unconsolidated subsidiaries and joint ventures) to which the equity method of accounting is applied. The amount typically reflects adjustments.

ExcessTaxBenefitFromStockBasedCompensation (26156)
Reductions in the entity's income taxes that arise when compensation cost (from non-qualified share-based compensation) recognized on the entities tax return exceeds compensation cost from share-based compensation recognized in financial statements. This element reduces net cash provided by operating activities.

ExtraordinaryItems (26157)
Gains (losses), after tax, arising from an event or transaction that is both unusual in nature and infrequent in occurrence when considered in relation to the environment in which the entity operates. This amount should be the same as the amount disclosed on the income statement. The effect of an extraordinary event or transaction should be classified separately in the income statement if it is material in relation to income before extraordinary items or to the trend of annual earnings before extraordinary items, or is material by other appropriate criteria. Items should be considered individually and not in the aggregate in determining whether an extraordinary event or transaction is material.

GainLossOnInvestmentSecurities (26158)
This item represents the net total realized gain (loss) included in earnings for the period as a result of selling or holding marketable securities categorized as trading, available-for-sale, or held-to-maturity, including the unrealized holding gain or loss of held-to-maturity securities transferred to the trading security category and the cumulative unrealized gain or loss which was included in other comprehensive income (a separate component of shareholders' equity) for available-for-sale securities transferred to trading securities during the period. Additionally, this item would include any losses recognized for other than temporary impairments of the subject investments in debt and equity securities.

GainLossOnSaleOfBusiness (26159)
The difference between the sale price or salvage price and the book value of an asset that was sold or retired during the reporting period. This element refers to the gain (loss) and not to the cash proceeds of the business. This element is a non-cash adjustment to net income when calculating net cash generated by operating activities using the indirect method.

GainLossOnSaleOfPPE (26160)
The difference between the sale price or salvage price and the book value of the property, plant and equipment that was sold or retired during the reporting period. Includes the amount received from selling any fixed assets such as property, plant and equipment. Usually this section also includes any retirement of equipment. Such as Sale of business segments; Sale of credit and receivables; Property disposition; Proceeds from sale or disposition of business or investment; Decrease in excess of purchase price over acquired net assets; Abandoned project (expenditures) credit; Allowances for other funds during construction.

InterestCreditedOnPolicyholderDeposits (26161)
An expense reported in the income statement and needs to be removed from net income to arrive at cash provided by (used in) operations to the extent that such interest has not been paid. This item is usually only available for insurance industry.

CashFromDiscontinuedOperatingActivities (26162)
The net cash from (used in) all of the entity's discontinued operating activities, excluding those of continued operations, of the reporting entity.

OperatingGainsLosses (26163)
The gain or loss from the entity's ongoing operations.

NetOtherFinancingCharges (26164)
Miscellaneous charges incurred due to Financing activities.

NetOtherInvestingChanges (26165)
Miscellaneous charges incurred due to Investing activities.

OtherNonCashItems (26166)
Items which adjusted back from net income but without real cash outflow or inflow.

PensionAndEmployeeBenefitExpense (26167)
The amount of pension and other (such as medical, dental and life insurance) postretirement benefit costs recognized during the period.

PreferredStockDividendPaid (26168)
Pay for the amount of dividends declared or paid in the period to preferred shareholders or the amount for which the obligation to pay them dividends rose in the period.

ProceedsPaymentFederalFundsSoldAndSecuritiesPurchasedUnderAgreementToResell (26169)
The aggregate amount change of (1) the lending of excess federal funds to another commercial bank requiring such for its legal reserve requirements and (2) securities purchased under agreements to resell. This item is usually only available for bank industry.

ProvisionForLoanLeaseAndOtherLosses (26170)
The sum of the periodic provision charged to earnings, based on an assessment of uncollectible from the counterparty on account of loan, lease or other credit losses, to reduce these accounts to the amount that approximates their net realizable value. This item is usually only available for bank industry.

RealizedGainLossOnSaleOfLoansAndLease (26171)
The gains and losses included in earnings that represent the difference between the sale price and the carrying value of loans and leases that were sold during the reporting period. This element refers to the gain (loss) and not to the cash proceeds of the sales. This element is a non-cash adjustment to net income when calculating net cash generated by operating activities using the indirect method. This item is usually only available for bank industry.

StockBasedCompensation (26172)
Value of stock issued during the period as a result of any share-based compensation plan other than an employee stock ownership plan (ESOP).

UnrealizedGainLossOnInvestmentSecurities (26173)
The increases (decreases) in the market value of unsold securities whose gains (losses) were included in earnings.

UnrealizedGainsLossesOnDerivatives (26174)
The gross gains and losses on derivatives. This item is usually only available for insurance industry.

AmortizationOfIntangibles (26175)
The aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets.

AllowanceForFundsConstruction (26176)
This represents cash inflow due to change during the period in the allowance for other funds used during construction classified as an investing activity. This item is usually only available for utility industry.

DomesticSales (26177)
This represents sales attributed to customers who reside inside of the country where the company has its principal executive offices. This item is usually not available for bank and insurance industries.

ForeignSales (26178)
This represents sales attributed to customers who reside outside of the country where the company has its principal executive offices. This item is usually not available for bank and insurance industries.

IncomeTaxPaidSupplementalData (26179)
The amount of cash paid during the current period to foreign, federal state and local authorities as taxes on income.

InterestPaidSupplementalData (26180)
The amount of cash paid during the current period for interest owed on money borrowed; including amount of interest capitalized.

IssuanceOfCapitalStock (26181)
The cash inflow from offering common stock, which is the additional capital contribution to the entity during the period.

IssuanceOfDebt (26182)
The cash inflow due to an increase in long term debt.

RepaymentOfDebt (26183)
Payments to Settle Long Term Debt plus Payments to Settle Short Term Debt.

RepurchaseOfCapitalStock (26184)
Payments for Common Stock plus Payments for Preferred Stock.

FreeCashFlow (26185)
Cash Flow Operations minus Capital Expenditures.

DecreaseinInterestBearingDepositsinBank (26188)
The net change on interest-bearing deposits in other financial institutions for relatively short periods of time including, for example, certificates of deposits.

IncreaseinInterestBearingDepositsinBank (26189)
Increase in interest-bearing deposits in bank.

AdjustedGeographySegmentData (26190)
Adjustment of geographical and segment income/expenses.

InterestReceivedCFO (26194)
Interest received by the company, in the Operating Cash Flow section.

InterestPaidCFO (26195)
Interest paid on loans, debt or borrowings, in the Operating Cash Flow section.

PurchaseofSubsidiaries (26196)
Purchase of subsidiaries or interest in subsidiaries (investments 51% and above).

PurchaseofJointVentureAssociate (26197)
Purchase of joint venture/associates (investment below 50%).

SaleofSubsidiaries (26198)
Cash inflow from the disposal of any subsidiaries.

SaleofJointVentureAssociate (26199)
Cash inflow from the disposal of joint venture/associates (investment below 50%).

IncreaseDecreaseinLeaseFinancing (26200)
Change in cash flow resulting from increase/decrease in lease financing.

IncreaseinLeaseFinancing (26201)
The cash inflow from increase in lease financing.

RepaymentinLeaseFinancing (26202)
The cash outflow to repay lease financing during the period.

ShareofAssociates (26203)
A non-cash adjustment for share of associates' income in respect of operating activities.

ProfitonDisposals (26204)
The difference between the sale price or salvage price and the book value of an asset that was sold or retired during the reporting period.

ReorganizationOtherCosts (26205)
A non-cash adjustment relating to restructuring costs.

OtherFinancing (26206)
Other cash flows relating to financing activities in the Operating Cash Flow section.

NetOutwardLoans (26207)
Adjustments due to net loans to/from outsiders in the Investing Cash Flow section.

IssueExpenses (26208)
Cost associated with issuance of debt/equity capital in the Financing Cash Flow section.

ChangeinCertificatesofDepositsandDebtSecuritiesIssued (26211)
The increase or decrease between periods of the Certificates of Deposits and Debt Securities Issued.

PaymentstoAcquireHeldToMaturityInvestments (26212)

Cash outlay for purchase of held-to-maturity investments.

PaymentstoAcquireAvailableForSaleFinancialAssets (26213)
Cash outlay for purchase of available-for-sale assets.

PaymentstoAcquireFinancialAssetsDesignatedasFairValue (26214)
Cash outlay for purchase of financial assets designated at fair value.

ProceedsfromDisposalofHeldToMaturityInvestments (26215)
Cash inflow from sale of held-to-maturity investment securities.

ProceedsfromDisposalofAvailableForSaleFinancialAssets (26216)
Cash inflow from sale of available-for-sale financial assets.

ProceedsfromDisposalofFinancialAssetsDesignatedasFairValue (26217)
Cash inflow from sale of financial assets designated at fair value.

ChangeinFairValueofInvestmentProperties (26218)
The increase or decrease between periods of the investment properties
.
ChangeinDepositsbyBankandCustomers (26219)
The increase or decrease between periods of the deposits by banks and customers.

CashFlowsfromusedinOperatingActivitiesDirect (26220)
The net cash from (used in) all of the entity's operating activities, including those of discontinued operations, of the reporting entity under the direct method.

ClassesofCashReceiptsfromOperatingActivities (26221)
Sum of total cash receipts in the direct cash flow.

OtherCashReceiptsfromOperatingActivities (26222)
Other cash receipts for the direct cash flow.

ClassesofCashPayments (26223)
Sum of total cash payment in the direct cash flow.

PaymentstoSuppliersforGoodsandServices (26224)
Cash paid to suppliers when purchasing goods or services by the company, in the direct cash flow.

PaymentsfromContractsHeldforDealingorTradingPurpose (26225)
Cash received from dealing/trading contacts when the selling price is greater than the book value, in the direct cash flow.

PaymentsonBehalfofEmployees (26226)
Cash paid in a form of salaries or other benefits to employees of the company, in the direct cash flow.

PaymentsforPremiumsandClaimsAnnuitiesandOtherPolicyBenefits (26227)
Cash paid for insurance and claims, streams of fixed payments over a specified period of time and other policy benefits, in the direct cash flow.

OtherCashPaymentsfromOperatingActivities (26228)
Other cash payments for the direct cash flow.

DividendsPaidDirect (26229)
Dividend paid to the investors, for the direct cash flow.
DividendsReceivedDirect (26230)
Dividend received on the investment, for the direct cash flow.

InterestPaidDirect (26231)
Interest paid on loans, debt or borrowings, in the direct cash flow.

InterestReceivedDirect (26232)
Interest received by the company, in the direct cash flow.

TaxesRefundPaidDirect (26233)
Tax paid/refund related to operating activities, for the direct cash flow.

TotalAdjustmentsforNonCashItems (26234)
Sum of all adjustments back from net income but without real cash outflow or inflow.

ImpairmentLossReversalRecognizedinProfitorLoss (26235)
The difference between the future net cash flows expected to be received from the asset and its book value, recognized in the Income Statement.

AdjustmentsforUndistributedProfitsofAssociates (26236)
Income earned from associates investment.

OtherAdjustmentsforWhichCashEffectsAreInvestingofFinancingCashFlow (26237)
Other increase or decrease relating to investing or financing activities, in the Operating Cash Flow section.

DividendPaidCFO (26238)
Dividend paid to the investors, in the Operating Cash Flow section.

DividendReceivedCFO (26239)
Dividend received on investment, in the Operating Cash Flow section.

TaxesRefundPaid (26240)
Total tax paid or received on operating activities.

OtherOperatingInflowsOutflowsofCash (26241)
Any other cash inflows or outflows in the Operating Cash Flow section, not accounted for in the other specified items.

ProceedsfromGovermentGrantsCFI (26242)
Any cash received from government in relation to grants, in the Investing Cash Flow section.

CashAdvancesandLoansMadetoOtherParties (26243)
Cash outlay for cash advances and loans made to other parties.

CashReceiptsfromRepaymentofAdvancesandLoansMadetoOtherParties (26244)

Cash received from the repayment of advances and loans made to other parties, in the Investing Cash Flow section.

CashReceiptsfromPaymentsforFinancialDerivativeContracts (26245)
Cash flow associated with the purchase/sale of financial derivative contracts, in the Investing Cash Flow section.

DividendsReceivedCFI (26246)
Dividend received on investment, in the Investing Cash Flow section.

InterestReceivedCFI (26247)
Interest received by the company, in the Investing Cash Flow section.

IncomeTaxesRefundPaidCFI (26248)
Amount of income taxes received as refund or paid related to an investing activity, in the Investing Cash Flow section.

IssuancePaymentofOtherEquityInstrumentsNet (26249)
The net cash inflow or outflow resulting from the investment.

PaymentsofOtherEquityInstruments (26250)
Cash paid for other equity instruments.

ProceedsfromIssuingOtherEquityInstruments (26251)
Cash inflow from the issuance of other equity instruments (like common limited partners units) during the financial period.

ProceedsfromGovernmentGrantsCFF (26252)
Any cash received from government in relation to grants, in the Financing Cash Flow section.

InterestPaidCFF (26253)
Interest paid on loans, debt or borrowings, in the Financing Cash Flow section.

IncomeTaxesRefundPaidCFF (26254)
Amount of income taxes received as refund or paid related to a financing activity.

ChangeinAccruedIncome (26255)
The increase or decrease between periods in the amount of outstanding money owed by a customer for goods or services provided by the company.

ChangeinDeferredIncome (26256)
The increase or decrease between periods of the deferred expenses.

ChangeinFinancialAssets (26258)
The increase or decrease between periods of the financial assets.

ChangeinAdvancesfromCentralBanks (26259)
The increase or decrease between periods of the advances from central banks.

ChangeinFinancialLiabilities (26260)
The increase or decrease between periods of the financial liabilities.

ChangeinInsuranceContractAssets (26261)

The increase or decrease between periods of the contract assets.

ChangeinReinsuranceReceivables (26262)
The increase or decrease between periods of the reinsurance receivable.

ChangeinDeferredAcquisitionCostsNet (26263)
The increase or decrease between periods of the deferred acquisition costs.

ChangeinInsuranceFunds (26264)
The increase or decrease between periods of the insurance funds.

ChangeinReinsurancePayables (26265)
The increase or decrease between periods of the reinsurance payables.

ChangeinInvestmentContractLiabilities (26266)
The increase or decrease between periods of the investment contract liabilities.

ChangeinInsuranceContractLiabilities (26267)
The increase or decrease between periods of the insurance contract liabilities.

ProvisionandWriteOffofAssets (26269)
A non-cash adjustment for total provision and write off on assets & liabilities.

ReceiptsfromCustomers (26270)
Payment received from customers in the Direct Cash Flow.

ReceiptsfromGovernmentGrants (26271)
Cash received from governments in the form of grants in the Direct Cash Flow.

MinorityInterest (26272)
Amount of net income (loss) for the period allocated to non-controlling shareholders, partners, or other equity holders in one or more of the entities included.

CapExReported (26273)
Capital expenditure, capitalized software development cost, maintenance capital expenditure, etc. as reported by the company.

PeriodAuditor (28000)
The name of the auditor that performed the financial statement audit for the given period.

AuditorReportStatus (28001)
Auditor opinion code will be one of the following for each annual period:

Code	Meaning
UQ	Unqualified Opinion
UE	Unqualified Opinion with Explanation
QM	Qualified – Due to change in accounting method
QL	Qualified – Due to litigation
OT	Qualified Opinion – Other
AO	Adverse Opinion
DS	Disclaim an opinion
UA	Unaudited

InventoryValuationMethod (28002)
Which method of inventory valuation was used – LIFO, FIFO, Average, Standard costs, Net realizable value, Others, LIFO and FIFO, FIFO and Average, FIFO and other, LIFO and Average, LIFO and other, Average and other, 3 or more methods, None

NumberofShareHolders (28003)
The number of shareholders on record

TotalRiskBasedCapital (28004)
The sum of Tier 1 and Tier 2 Capital. Tier 1 capital consists of common shareholders equity, perpetual preferred shareholders equity with non-cumulative dividends, retained earnings, and minority interests in the equity accounts of consolidated subsidiaries. Tier 2 capital consists of subordinated debt, intermediate-term preferred stock, cumulative and long-term preferred stock, and a portion of a banks allowance for loan and lease losses.

EPS and Average Shares

Unless specifically stated, the following data items are collected as they are presented on a company's Consolidated Income Statement (IS) within the company's filing or report.

BasicContinuousOperations (29000)
Basic EPS from Continuing Operations is the earnings from continuing operations reported by the company divided by the weighted average number of common shares outstanding.

BasicDiscontinuousOperations (29001)
Basic EPS from Discontinued Operations is the earnings from discontinued operations reported by the company divided by the weighted average number of common shares outstanding. This only includes gain or loss from discontinued operations.

BasicExtraordinary (29002)
Basic EPS from the Extraordinary Gains/Losses is the earnings attributable to the gains or losses (during the reporting period) from extraordinary items divided by the weighted average number of common shares outstanding.

BasicAccountingChange (29003)
Basic EPS from the Cumulative Effect of Accounting Change is the earnings attributable to the accounting change (during the reporting period) divided by the weighted average number of common shares outstanding.

BasicEPS (29004)
Basic EPS is the bottom line net income divided by the weighted average number of common shares outstanding.

DilutedContinuousOperations (29005)
Diluted EPS from Continuing Operations is the earnings from continuing operations divided by the common shares outstanding adjusted for the assumed conversion of all potentially dilutive securities. Securities having a dilutive effect may include convertible debentures, warrants, options, and convertible preferred stock.

DilutedDiscontinuousOperations (29006)
Diluted EPS from Discontinued Operations is the earnings from discontinued operations divided by the common shares outstanding adjusted for the assumed conversion of all potentially dilutive securities. Securities having a dilutive effect may include convertible debentures, warrants, options, and convertible preferred stock. This only includes gain or loss from discontinued operations.

DilutedExtraordinary (29007)
Diluted EPS from Extraordinary Gain/Losses is the gain or loss from extraordinary items divided by the common shares outstanding adjusted for the assumed conversion of all potentially dilutive securities. Securities having a dilutive effect may include convertible debentures, warrants, options, and convertible preferred stock.

DilutedAccountingChange (29008)
Diluted EPS from Cumulative Effect Accounting Changes is the earnings from accounting changes (in the reporting period) divided by the common shares outstanding adjusted for the assumed conversion of all potentially dilutive securities. Securities having a dilutive effect may include convertible debentures, warrants, options, and convertible preferred stock.

DilutedEPS (29009)
Diluted EPS is the bottom line net income divided by the common shares outstanding adjusted for the assumed conversion of all potentially dilutive securities. Securities having a dilutive effect may include convertible debentures, warrants, options, and convertible preferred stock. This value will be derived when not reported for the fourth quarter and will be less than or equal to Basic EPS.

BasicAverageShares (29010)
The shares outstanding used to calculate Basic EPS, which is the weighted average common share outstanding through the whole accounting period. Note: If Basic Average Shares are not presented by the firm in the Income Statement, this data point will be null.

DilutedAverageShares (29011)
The shares outstanding used to calculate the diluted EPS, assuming the conversion of all convertible securities and the exercise of warrants or stock options. It is the weighted average diluted share outstanding through the whole accounting period. Note: If Diluted Average Shares are not presented by the firm in the Income Statement and Basic Average Shares are presented, Diluted Average Shares will equal Basic Average Shares. However, if neither value is presented by the firm, Diluted Average Shares will be null.

DividendPerShare (29012)
The amount of dividend that a stockholder will receive for each share of stock held. It can be calculated by taking the total amount of dividends paid and dividing it by the total shares outstanding. Dividend per share = total dividend payment/total number of outstanding shares

BasicEPSOtherGainsLosses (29013)
Basic EPS from the Other Gains/Losses is the earnings attributable to the other gains/losses (during the reporting period) divided by the weighted average number of common shares outstanding.

ContinuingAndDiscontinuedBasicEPS (29014)
Basic EPS from Continuing Operations plus Basic EPS from Discontinued Operations.

TaxLossCarryforwardBasicEPS (29015)
The earnings attributable to the tax loss carry forward (during the reporting period).

DilutedEPSOtherGainsLosses (29016)
The earnings from gains and losses (in the reporting period) divided by the common shares outstanding adjusted for the assumed conversion of all potentially dilutive securities. Securities having a dilutive effect may include convertible debentures, warrants, options, convertible preferred stock, etc.

ContinuingAndDiscontinuedDilutedEPS (29017)
Diluted EPS from Continuing Operations plus Diluted EPS from Discontinued Operations.

TaxLossCarryforwardDilutedEPS (29018)
The earnings from any tax loss carry forward (in the reporting period).

NormalizedBasicEPS (29019)
The basic normalized earnings per share; Normalized Earnings / Basic Weighted Average Shares Outstanding

NormalizedDilutedEPS (29020)
The diluted normalized earnings per share.

TTM – Trailing 12 Month Method

First, we determine what is the latest filing. <u>If the latest filing is an annual report</u>, then

TTM = Latest annual report

<u>If the latest filing is a quarterly report</u>, then based on which quarter,

TTM = Q1/Q6/Q9 of this year + Annual of the latest year - Q1/Q6/Q9 restated of previous year

Note: Q1/Q2/Q3 represents 3-month financial data from the first/second/third quarter's financial statements. Q6/Q9 represents 6-month/9-month financial data since the end of the last fiscal year end. Q6/Q9 data are generally reported in a companies' second/third quarter's financial statements.

Example:
Company A's fiscal year end is 12/31. We need to calculate TTM as of end August. The company has already reported 2008 Q2, which has the ending date as of 6/30/2008:

TTM = 6/30/2008 Q6 + 2007 Annual Report – 6/30/2007 Q6 Restated

If there is no valid quarterly data available, the nearest annual report data will be used as the TTM data.

If there is a fiscal year change within the past trailing 12 months, the nearest annual report data will be used as the TTM data..

Price

Price data provided:

-Daily price/volume

-Price high/low/percentage below high/total volume/average volume
            Period:1WK,2WK, 1M, 3M, 6M, 9M, 1Y, 3Y, 5Y, 10Y and more…

-Price moving average (simple) - SMA
            Period: 5D, 10D, 13D, 20D, 50D, 60D, 200D, 30W, 1Y and more…

OpenPrice (30000)
The initial price of the trading day.

DayHigh (30001)
The highest trading price of the day.

DayLow (30002)
The lowest trading price of the day.

ClosePrice (30003)
The last trading price of the day.

Volume (30004)
The number of shares traded during the day.

Returns

TotalReturn (31000)

All return data provided are total returns, which take dividends into account.

Return data provided

- Trailing Returns:
    - Return periods: 1D, 1WK, 1M, 3M, 6M, 1Y, 3Y, 5Y, 7Y,10Y, MTD, QTD, YTD
    - Frequency: Current day-end, latest month-end and latest quarter-end
- Historical Returns:
    - Return periods: 1WK, 1M, 1Y
    - Frequency:
        - 1WK return for week-end
        - 1M and 1Y return for month-end

Starting Date and Ending Date

The first step to calculate return is to get the period starting date. The methodology is dependent on different periods and whether ending date is month-end date or not. Note, if the calculated starting date is a valid date or is a trading date, use the previous trading date as starting date instead.

If the period is expressed in weeks:
Starting date = Ending Date – number of weeks * 7

Example 1:
> Trailing 1WK return as of 3/20/2008
> → Starting date = 3/13/2008

If the period is expressed in Months/Years:
If the ending date is month-end, the starting date should be the month-end date that is number of months/years ago. Starting date = Ending date + 1 day – number of months/years - 1 day

Example 2:
> Trailing 6M return as of 2/29/2008
> → The next day of ending date: 3/1/2008
> → 6 months ago is 9/1/2007
> → Starting date = One day before 9/1/2007 = 8/31/2007

Example 3:
> Trailing 1M return as of 2/29/2008
> → The next day of ending date: 3/1/2008
> → 1 Month ago is 2/1/2008
> → Starting date = One day before 2/1/2008= 1/31/2008

Example 4:
> Trailing 1Y return as of 2/29/2008
> → The next date of ending date is 3/1/2008
> → 1 Year ago is 3/1/2007.
> → Starting Date = One day before 3/1/2007= 2/28/2007

If the ending date is not month-end, Starting date = Ending date – number of months/years

Example 5:
> Trailing 6M return as of 3/21/2008
> → Starting date = 9/21/2007

Example 6:
> Trailing 1M return as of 3/10/2008
> → Starting date = 2/10/2008. It is weekend, so move backward.
> → Starting date = 2/08/2008

Example 7:
> Trailing 5Y return as of 3/10/2008
> → Starting date = 3/10/2003

If period is MTD, QTD or YTD
Staring date = Last business date of previous month/quarter/year

Return Calculation

Terminology and Notations:

$Date_{end}$	Ending date for the time period.
$Date_{beg}$	Starting date for the time period. $Date_{beg}$ is determined from $Date_{end}$ and Period.
Period	Length of the period over which return is calculated, expressed in years, months, days, or as of year-to-date.
P_{beg}	Closing price on starting date ($Date_{beg}$).
P_{end}	Closing price on ending date ($Date_{end}$).
$P_1 ... P_n$	Price per share at dividend date.
$P'_1 ... P'_n$	Pre-spinoff price per share at which cash dividend (D) is to be reinvested.
$D_1 ... D_n$	Cash dividend in dollars paid to shareholders on corresponding Date.
$Date_1 ... Date_n$	Date associated with each cash dividend (D).
$Q_1 ... Q_n$	Number of shares addition for each reinvestment
Q_{end}	Total number of shares at the ending date

1. Determine the number of shares one would have on $Date_{end}$ if one started with one share on $Date_{beg}$ and reinvested all dividends.

   a. Order ascending each dividend by excluding date.
   b. Starting with the oldest dividend and proceeding through time, process each reinvestment, updating Q:

   $$P'_i = P_i * \prod SpinoffRatio$$
   $$Q_1 = 1 + D_1 / P'_1$$
   $$....$$
   $$Q_n = 1 + D_n / P'_n$$
   $$Q_{end} = \prod_{i=1}^{n} Q_i$$

   Note the trading price used for dividend reinvestment is pre-spinoff adjusted price.

2. Total Return

$$Total\ \mathrm{Re}\,turn = \left[\frac{(Q_{end} P_{end}) - P_{beg}}{P_{beg}} \right]$$

3. Annualized Total Return

$$AnnualizedTotal\ \mathrm{Re}\,turn = \left[1 + Total\ \mathrm{Re}\,turn \right]^{\min(1, 365/Date_{end} - Date_{beg})} - 1$$

Notes:
- Only when the time period is large than 1 year will be annualized.
- $Date_{end} - Date_{beg}$ is the number of days in the return period.

- Returns for periods of less than one year are not annualized, hence the "greater than one" constraint.
- Be sure to use enough significant digits, or alternatively start with 1000 shares rather than one.
- Because there is no external cash flow, the total return methodology is the same as the time-weighted return calculation that used by portfolio managers. For example, assume there is only one Dividend D and Ex-date price P_D, then using the equation above:

$$Total\ Re\,turn = \left[\frac{\left(1 + D/P_D\right)P_{end}\right) - P_{beg}}{P_{beg}}\right] = \left[\frac{\left(P_D + D\right)P_{end}}{P_{beg}\,P_D} - 1\right]$$

If we are to use the time-weighted return methodology, we get the same results.

$$Total\ Re\,turn = (1 + R_1)(1 + R_2) - 1 = \left(1 + \frac{P_D + D - P_{beg}}{P_{beg}}\right)\left(1 + \frac{P_{end} - P_D}{P_D}\right) - 1$$

$$= \left[\frac{\left(P_D + D\right)P_{end}}{P_{beg}\,P_D} - 1\right]$$

Example:
Calculate the 3-year return on imaginary stock ABC. P_{beg} = 21.17 and P_{end} = 21.03, with $Date_{end}$ = 12/20/03. The following dividend table is assumed:

Date	D	P	Q
$Date_{beg}$			1
12/28/00	1.17	20.72	1.05647
12/15/01	0.98	18.56	1.11225
12/18/02	1.09	19.93	1.17308

R = 5.232% = 0.05232 = [1 + [(1.17308 * 21.03) − 21.17] / 21.17] ^ (1/3) - 1

Note:

Price Index: Since we have added daily price index for each stock, the actually calculation of returns are using the daily price index. The daily price index already takes the dividends into account. So the total return = (ending date index − starting date index)/starting date index. If the period is greater than one year, then it has to be annualized. The above return calculation is used to calculate the daily price index instead.

___

Alpha/Beta

Alpha (32000)
The abnormal rate of return on a security or portfolio in excess of what would be predicted by an equilibrium model like the capital asset pricing model.

A positive alpha of 1.0 means the fund has outperformed its benchmark index by 1%. Correspondingly, a similar negative alpha would indicate an underperformance of 1%.

Beta (32001)
A measure of the volatility, or systematic risk, of a security or a portfolio in comparison to the market as a whole.

A beta of 1 indicates that the security's price will move with the market. A beta of less than 1 means that the security will be less volatile than the market. A beta of greater than 1 indicates that the security's price will be more volatile than the market. For example, if a stock's beta is 1.2, it's theoretically 20% more volatile than the market.

NonDivAlpha (32013)
Alpha is a technical risk ratio that indicates the excess return of a stock, relative to the return of the benchmark index. It is calculated using the volatility of the stock over a period of time (36M, 60M, 120M), and compares it to the benchmark.

The NonDivAlpha does not include Dividends in its calculation, and uses only price.

NonDivBeta (32014)
Beta is a measure of the volatility of a stock, in comparison to the market (a benchmark index) over a period of time (36M, 60M, 120M). It is calculated using regression analysis.

The NonDivBeta does not include Dividends in its calculations and uses only price.

Alpha/Beta Method:

36 Month Beta Calculation

Minimum number of non-zero monthly closes required = 13
Maximum number of non-zero monthly closes used = 37

For a list of the benchmark indexes by country, refer to the Data Definitions – Appendix A.xls

1) Compute up to 36 values of I = (Month Close Index) / (Previous Month Close Index)
   Compute up to 36 values of P = (Month Close Stock) / (Previous Month Close Stock)

2) Calculate for a minimum of 12 months, maximum of 36, from 36 values of I and P:
   sum(I)
   sum(P)
   sum(I*P)
   sum(I squared)
   sum(P squared)

3) Beta = $\dfrac{\text{sum(I*P)} \;-\; ((\text{sum(I)} * \text{sum(P)}) \,/\, \#\text{ months})}{\text{sum(I squared)} \;-\; (\text{sum(I) squared} \,/\, \#\text{ months})}$

4) Alpha = $\dfrac{\text{sum(P)} \;-\; (\text{Beta} * \text{sum(I)})}{\#\text{ months}}$

60 Month Beta is the same as 36 Month, except replace
         Month Close / Previous Month Close
with

((1 Mo Price + Divd) - Prev Mo Price) / (Prev Mo Price)
and replace 36 Months with 60 Months
and for each country replace the Index with Index Return value;
Minimum number of months is 12 for both 36 and 60.

Statistics

Return statistics will be based on the historical monthly returns. Currently, we use the 1-year, 3-year, 5-year, and 10-year as the standard period.

ArithmeticMean (32002)

$$\overline{R} = \frac{1}{N}\sum_{i=1}^{N} R_i$$

StandardDeviation (32003)

- Monthly Standard Deviation

$$\sigma_M = \sqrt{\frac{1}{n-1}\sum_{i=1}^{n}(R_i - \overline{R})^2}$$

- Annualized Standard Deviation

$$\sigma_A = \sigma_M \times \sqrt{12}$$

Best3MonthTotalReturn (32004)

Worst3MonthTotalReturn (32005)

First, calculate all of the 3-month returns of the period. There are number of years * 12 - 3 such returns:

$$R1 = (1+R_1)(1+R_2)(1+R_3) - 1$$

Then we get the best/worst of the 3-month returns from there.

$$Best3Month\,\mathrm{Re}\,turn = \max(R1, R2,.....RN)$$

$$Worst3Month\,\mathrm{Re}\,turn = \min(R1, R2,..., RN)$$

MovingAveragePrice (32006)
Sum of close prices divided by total number of trading days in the given period (SMA)

ClosePriceToMovingAverage (32007)
Close price divided by SMA

HighPrice (32008)
High of the Daily Highs in the given period.

LowPrice (32009)
Low of the Daily Lows in the given period.

AverageVolume (32010)
Total volume divided by total number of trading days in the given period.

TotalVolume (32011)
Sum of volumes in the given period.

PercentageBelowHighPrice (32012)
1 – Current Close Price / High price in the given period

Currency Exchange

ExchangeRate (33000)
The price of one country's currency expressed in another country's currency. In other words, the rate at which one currency can be exchanged for another. Our exchanges rates are gathered from a third party.

OpenPrice (30000)
The initial cross currency rate price of the trading day.

DayHigh (30001)
The highest trading cross currency rate price of the day.

DayLow (30002)
The lowest trading cross currency rate price of the day.

ClosePrice (30003)
The last trading cross currency rate price of the day.

Corporate Calendar

Event Type
Company event type, such as 1 means annual meeting, 2 means shareholders meeting

TimeZone
Time zone of the company event

BeginDateTime
Start time of company event

EndDateTime
Finish time of company event

Ownership

SharesOutstanding (40000)

The latest total shares outstanding reported by the company; most common source of this information is from the cover of the 10K, 10Q, or 20F filing. This figure is an aggregated shares outstanding number for a company in terms of a particular share class. It can be used to calculate the most accurate market cap, based on each individual share's trading price and the total aggregated shares outstanding figure.

ShareClassLevelSharesOutstandingBalanceSheet (40004)

The latest total shares outstanding based on the figure reported in the latest balance sheet. This figure must come from a publicly available audited filing.

ShareClassLevelSharesOutstandingInterim (40005)

The latest total shares outstanding based on an interim source. These numbers reflect an interim share count not sourced from a company's balance sheet. Interim TSO data is not tied to a specific accounting period, but reflects between-period updates due to capital raises, share buybacks, corporate restructuring, or other company events. Interim TSO data is taken from both company filings as well as directly from exchanges. For U.S.-listed companies, source documents include the cover page of forms 10-K, 10-Q, 20-F, and 40-F, as well as current reports, including forms 8-K and 6-K, and shareholder proxy filings. Data may also be updated from the company website. For international companies, interim TSO data is primarily collected from exchanges.

ShareClassLevelTreasurySharesOutstanding (40006)

This is the Treasury Shares Outstanding of a company on a Share Class level. Previously, we exported only Company Level Treasury Shares.

InstitutionHolderNumber (41000)

The number of institutions which hold shares of a particular security.

InstitutionPercentHeld (41001)

The percentage of a particular security's shares that are owned by institutions.

InstitutionSharesHeld (41002)

The number of a particular security's shares that are owned by institutions.

InstitutionSharesBought (41003)

The number of a particular security's shares that were bought by institutions in the given period.

InstitutionSharesSold (41004)

The number of a particular security's shares that were sold by institutions in the given time period.

NumberOfInsiderBuys(42000)

The number of occurrences where a particular security's shares were bought by the firm's own insiders in the given time period.

NumberOfInsiderSellers (42001)

The number of occurrences where a particular security's shares were sold by the firm's own insiders in the given time period.

InsiderSharesBought (42002)

The number of a particular security's shares that were bought by the firm's own insiders.

InsiderSharesSold (42003)

The number of a particular security's shares that were sold by the firm's own insiders.

InsiderPercentOwned (42004)
The percentage of a particular security's shares that are owned by insiders.

InsiderSharesOwned (42005)
The number of a particular security's shares that are owned by insiders.

Float (42006)
The total number of shares publicly owned and available for trading, which exclude restricted and closely held shares.   Also known as "free float".

Short Interest-*Short Interest files are received twice per month from each of the following 3 exchanges; NYSE (includes AMEX), Nasdaq, and TSX. Files are published/delivered according to a schedule/calendar set by the exchange. Once the files are available to Morningstar, they are updated to the database on the same day.*

ShortInterest (43000)
The total number of shares of a security that have been sold short by customers and securities firms that have not been repurchased to settle outstanding short positions in the market; the net short positions outstanding in the stock as of the settlement date.

ShortInterestsPercentageChange (43001)

The percentage that the Short Interest shares have changed compared to the previous period.

Percentage Changed = [(Current Short Interest / Previous Short Interest) – 1] * 100

DaysToCoverShort (43002)
Calculated as the aggregate short interest for the month divided by the average daily share volume traded between short interest settlement dates.   Also known as "Short Interest Ratio".

Days To Cover = Short Interest / Average Daily Volume

ShortPercentageOfFloat (43003)
Percentage of Short Interest shares to Float shares outstanding.

Percentage of Float % = Short Interest / Float Shares * 100

ShortPercentageOfSharesOutstanding (43004)
Percentage of Short Interest shares to total shares outstanding.

Percentage of Shares Outstanding % = Short Interest / Total Shares Outstanding * 100

Ownership Detail

OwnerCIK (44000)
Central index key is a unique code assigned to entities submitting SEC filings.

OwnerName (44001)
The entity that owns the security. Examples of owners are 13F filing institutions, 13D and 13G beneficial owners, and advisor companies.

NumberOfShares (44002)
The number of shares owned.

MarketValue (44003)
The total market value of all shares owned.

ShareChange (44004)
The net change in shares held compared to previous reporting date.

PercentageInPortfolio (44005)
Represents the weighting of the security expressed as a percentage relative to the portfolio's net total market value.

PecentageOwnership (44006)
This value represent the percentage of stock ownership; where:

Percentage Ownership = Owner's Position / Total Shares Outstanding

CurrencyofMarketValue (44007)
Currency indicator associated with MarketValue.

Insider Trading Activities

IsTenPercentOwner (45001)
Flag indicating owner of 10% securities

IsOther (45002)
Flag indicating "Other" officer

IsDerivativeTransaction (45003)
Flag indicating if the transaction is of derivative type

SecurityTitle (45004)
Title of security

OwnershipType (45005)
Ownership form: Direct (D) or Indirect (I)

NatureOfOwnership (45006)
Nature of indirect beneficial ownership

SharesOwnedPostTransaction (45007)
Number of derivative securities beneficially owned following reported transaction(s)

Is10b51 (45008)
Flag indicating if transaction is made pursuant to the reporting person's 10b5-1 Plan

ExerciseDate (45009)
Date exercisable

ExecutionDate (45010)
Deemed execution date, if any

UnderlyingSecurityTitle (45011)
Title of securities underlying derivative security

UnderlyingSecurityShares (45012)
Amount of securities underlying derivative security

TransactionCode (45013)
Code to identify the nature of the transaction resulting in an acquisition or disposition of a security

TransactionDate (45014)
Transaction date

EquitySwapInvolved (45015)
Flag indicating involvement of equity swaps

TransactionShares (45016)
Number of derivative securities acquired (A) or disposed of (D)

TransactionPricePerShare (45017)
Price of derivative security

TransactionAcquiredDisposedCode (45018)
Code for securities acquired (A) or disposed of (D)

Corporate Action

The following corporate action information is managed, maintained, and applied to the database on a daily basis by analysts. The main sources for corporate action information are third party vendors, and the various stock exchanges.

CashDividend (50000)
Cash dividend per share information for both common and preferred securities are streamlined into the equity database daily, reviewed by an analyst, and approved for production. In addition to the dollar amount of the dividend, also collected are declaration dates, ex-dates, record dates, pay dates, and frequency.
Future dividends are collected; i.e. if a dividend has been declared to be paid at a future date, it would be available.

Cash dividends are classified as either Regular or Special.

RegularCashDividend (50001)
Cash dividends that have been paid and/or are expected to be paid on consistent schedules; denoted as **CD**.

SpecialCashDividend (50002)
Cash dividends that have been paid that are infrequent or unusual, and/or can not be expected to occur in the future; denoted as **SC**.

StockSplit (50100)
Stock splits are applied to the database on the afternoon prior to the ex-date of the split; denoted as **SS**. Price history and all per share data is adjusted.

StockDividend (50101)
Stock dividends are applied to the database on the afternoon prior to the ex-date of the stock dividend; denoted as **SD**. Price history and all per share data is adjusted.

SpinOff (50200)
Spinoffs are applied to the database on the ex-date of the spinoff; denoted as **SP**. Only price history is adjusted for a spinoff.

SymbolChange (50300)
Symbol (or Ticker) changes are applied to the database on the ex-date of the symbol change.

ExchangeChange (50301)
Exchange changes are applied to the database on the ex-date of the exchange change.

CusipChange (50302)
Cusip changes are applied to the database on the ex-date of the cusip change.

DepositaryReceiptRatioChange (50303)
ADR ratio changes that occur simultaneously with a stock split will take effect on the afternoon prior to the ex-date.

CikChange (50304)
Cik changes are applied to the database on the ex-date of the cik change.

LegalNameChange (50305)
Legal name changes are applied to the database on the ex-date of the legal name change.

StandardNameChange (50306)
Standard name changes are applied to the database on the ex-date of the standard name change.

ISINChange (50307)
ISIN changes are applied to the database on the ex-date of the ISIN change.

Executive Insight

ReportDate (60101)
Date on which the filing was published.

ReportSource (60102)
Type of filing processed (DEF 14A, 10-K, 8-K, etc).

FirstName (60103)
First Name of the director or officer.

MiddleName (60104)
Middle Name of the director or officer.

LastName (60105)
Last Name of the director or officer.

Gender (60106)
Gender of the director or officer.

Age (60107)
Age of the director or officer.

StandardTitle (60108)
Morningstar Standardized Title.

ReportedTitle (60109)
Title as reported in the filing processed.

Status (60110)
Current position held as given in the filing processed, which includes Active, Inactive, Resigned, Retired, Terminated, Deceased.

StatusDate (60111)
Denotes the date on which the person is no longer associated with the company, only available when status changed to Inactive, Terminated, Retired, Resigned, Deceased.

IsExecutiveOfficer (60112)
Flag indicating whether the person holds a Key Executive position.

ExecutiveOfficerSince (60113)
Effective Date on which the person was appointed as Key Executive.

IsBoardofDirector (60114)
Flag indicating whether the person is a Board member.

BoardofDirectorSince (60115)
Effective Date on which the person was appointed as a Board member.

Biography (60116)
Biography as detailed in the filing processed.

IsIndependentDirector (60180)

Flag indicating whether the person is a Board member who is not otherwise employed by the company.

CurencyId (60117)
ISO Currency Code.

Salary (60118)
Salary.

Bonus (60119)
Bonus.

OtherAnnualCompensation (60120)
Other Annual Compensation.

RestrictedStockAward (60121)
Restricted Stock Awards/Stock Awards.

SecurityUnderlyingOptions (60122)
Securities Underlying Options.

LTIPPayouts (60123)
Long-Term Incentive Plan Payouts.

OptionAward (60124)
Option Awards.

NonEquityIncentiveAward (60125)
Non-Equity Incentive Plan Compensation.

ChangeInPensionValue (60126)
Change in Pension Value and Non-Qualified Deferred Compensation Earnings.

AllOtherCompensation (60127)
All Other Compensation.

TotalCompensation (60128)
Total Compensation.

MaximumPerformanceSharePotential (60129)
Maximum Performance Share Potential as of Grant Date.

FeePaidInCash (60130)
Fees Earned or Paid in Cash.

StockAward (60131)
Stock Awards.

OtherCompensation (60132)
All Other Compensation.

GrantDate (60133)
The date an option or stock was granted.

ExercisePrice (60134)
Exercise or Base Price of Stock or Option Awards ($/Share).

GrantDateFairValueOption (60179)
Grant Date Fair Value of Option Awards.

GrantDateFairValueStock (60178)
Grant Date Fair Value of Stock .

GrantDateFairValueStockOptionAwards (60135)
Grant Date Fair Value of Stock and Option Awards.

AllOtherStockAwrads (60136)
Number of Shares of Stocks or Units.

AllOtherOptionAwards (60137)
Number of Securities Underlying Options.

NonEquityThreshold (60138)
Estimated Future payouts Under Non-Equity Incentive Plan Awards – Threshold.

NonEquityTarget (60139)
Estimated Future payouts Under Non-Equity Incentive Plan Awards – Target.

NonEquityMaximum (60140)
Estimated Future payouts Under Non-Equity Incentive Plan Awards – Maximum.

EquityThreshold (60141)
Estimated Future payouts Under Equity Incentive Plan Awards – Threshold.

EquityTarget (60142)
Estimated Future payouts Under Equity Incentive Plan Awards – Target.

EquityMaximum (60143)
Estimated Future payouts Under Equity Incentive Plan Awards – Maximum.

NumberOfSecuritiesUnderlyingOptions (60144)
Number of Securities Underlying Options.

PercentageOfTotalOptionsGranted (60145)
Percentage of Total Options Granted.

ValueOfOptionsPotentialValue5% (60146)
Potential Value of Options at 5%.

ValueOfOptionsPotentialValue10% (60147)
Potential Value of Options at 10%.

GrantDatePresentValue (60148)
Grant Date Present Value.

ExpirationDate (60149)
Expiration Date.

NumberOfSecuritiesUnderlyingUnexercisedOptionsExercisable(Post2006) (60150)
Number Of Securities Underlying Unexercised Options Exercisable.

NumberOfSecuritiesUnderlyingUnexercisedOptionsUnexercisable(Post2006) (60151)
Number Of Securities Underlying Unexercised Options Unexercisable.

NumberOfSecuritiesUnderlyingUnexercisedUnearnedOptions (60152)
Number Of Securities Underlying Unexercised Unearned Options.

NumberOfUnvestedShares (60153)
Number of Shares or Units of Stock That Have Not Vested.

MarketValueOfUnvestedStock (60154)
Market Value of Shares or Units of Stock that nave not vested.

NumberOfUnvestedUnearnedShares (60155)
Number of Unearned Shares, Units or Other Rights that have not vested.

MarketValueOfUnvestedUnearnedShares (60156)
Market or Payout Value of Unearned Shares, Units or Other Rights that nave not vested.

NumberOfSecuritiesUnderlyingUnexercisedOptionsExercisable(Pre2006) (60157)
Number Of Securities Underlying Unexercised Options/SARs at FY End Exercisable.

ValueOfUnexercisedOptions/SARsCurrently Exercisable (60158)
Value of Unexercised In-the-Money Options/SARs at FY End Exercisable.

NumberOfSecuritiesUnderlyingUnexercisedOptionsUnexercisable(Pre2006) (60159)
Number Of Securities Underlying Unexercised Options/SARs at FY End Unexercisable.

ValueOfUnexercisedOptions/SARsCurrentlyUnexercisable (60160)
Value of Unexercised In-the-Money Options/SARs at FY End Unexercisable.

NumberOfSharesAcquiredOnOptionExercise (60161)
Number of Options Award Shares Acquired on Exercise.

ValueRealizedOnOptionExercise (60162)
Option Award Value Realized on Exercise.

NumberOfSharesAcquiredOnStockVesting (60163)

Number of Stock Award Shares Acquired on Vesting.
ValueRealizedOnStockVesting (60164)
Stock Award Value Realized on Exercise.

SharesAcquiredOnExercise (60165)
Number of Shares Acquired on Exercise.

ValueRealized (60166)
Value Realized on Exercise.

TypeOfAward (60181)
Type of grants of plan based awards received by employee as part of compensation (e.g. Option, RSU, PSU) that are taken as reported from SEC filings.

IsChairPerson (60167)
Flag to indicate whether person is a chairman of the committee.

MeetingAttendancePercentage (60168)
Approximate percentage of members attending Board and Committee meetings.

ExceptionPayment (60169)
Annual Exception Payment.

MemberRetainerFee (60170)
Committee Membership Retainer Fees.

ChairRetainerFee (60171)
Committee Chairperson Retainer Fees.

MemberMeetingAttendanceFee (60172)
Committee Membership Attendance Fees.

ChairMeetingAttendanceFee (60173)
Committee Chairperson Attendance Fees.

AlternateMeetingAttendanceFee (60174)
Fees paid to members attending meetings other than the regular meetings.

IsExpenseReimbursement (60175)
Flag to indicate whether reimbursement is provided by the company (travelling allowance, DA allowance).

NumberOfMeetingsInPerson (60176)
Number of meetings attended by a member other than the regular meetings; e.g., telephonic meeting, written consent, etc.

NumberOfMeetingsAlternate (60177)
Number of Meetings member attended by an alternate.

Consensus Recommendations

Buy (71000)
Outperform (71002)
Hold (71003)
Underperform (71004)
Sell (71005)
NoOpinion (71006)

The broker recommendation for a given stock. See table below:

Recommendation	Numerical Value
Buy	5
Outperform	4
Hold	3
Underperform	2
Sell	1
NoOpinion	-

MeanRating (71007)
A numerical value representing the equally weighted mean of all analyst recommendations. "NoOpinion" ratings are excluded from this calculation.

MeanLabel (71008)
A recommendation in relation to the mean rating. See table below:

Mean Rating	Mean Label
4.501 – 5	Buy
3.501 – 4.5	Outperform
2.501 – 3.5	Hold
1.501 – 2.5	Underperform
1 – 1.5	Sell

Consensus Estimates

ReportedEPSHigh (72000)
The highest reported earnings per share estimate collected; where:

Earnings Per Share = (Net Income – Dividends on Preferred Stock) / Average Outstanding Shares

ReportedEPSLow (72001)
The lowest reported earnings per share estimate collected.

ReportedEPSMean (72002)
The mean of all reported earnings per share estimates collected.

ReportedEPSMedian (72003)

The median of all reported earnings per share estimates collected.

ReportedEPSStandardDeviation (72004)
The standard deviation of all reported earnings per share estimates collected. Standard deviation is a measure of the dispersion of a set of data from its mean.

ReportedEPSNumberOfEstimates (72005)
The total number of all reported earnings per share estimates collected.

AdjustedEPSHigh (72006)
The highest adjusted earnings per share estimate collected.

AdjustedEPSLow (72007)
The lowest adjusted earnings per share estimate collected.

AdjustedEPSMean (72008)
The mean of all adjusted earnings per share estimates collected.

AdjustedEPSMedian (72009)
The median of all adjusted earnings per share estimates collected.

AdjustedEPSStandardDeviation (72010)
The standard deviation of all adjusted earnings per share estimates collected.

AdjustedEPSNumberOfEstimates (72011)
The total number of all adjusted earnings per share estimates collected.

CashFlowHigh (72012)
The highest estimated value for cash flow collected.

CashFlowLow (72013)
The lowest estimated value for cash flow collected.

CashFlowMean (72014)
The mean of all cash flow estimates collected.

CashFlowMedian (72015)
The median of all cash flow estimates collected.

CashFlowStandardDeviation (72016)
The standard deviation of all cash flow estimates collected.

CashFlowNumberOfEstimates (72017)
The total number of cash flow estimates collected.

RevenueHigh (72018)
The highest annual revenue estimate collected.

RevenueLow (72019)

The lowest annual revenue estimate collected.

RevenueMean (72020)
The mean of all annual revenue estimates collected.

RevenueMedian (72021)
The median of all annual revenue estimates collected.

RevenueStandardDeviation (72022)
The standard deviation of all annual revenue estimates collected.

RevenueNumberOfEstimates (72023)
The total number of annual revenue estimates collected.

ReportedPretaxProfitHigh (72024)
The highest pretax profit estimate collected.

ReportedPretaxProfitLow (72025)
The lowest pretax profit estimate collected.

ReportedPretaxProfitMean (72026)
The mean of all pretax profit estimates collected.

ReportedPretaxProfitMedian (72027)
The median of all pretax profit estimates collected.

ReportedPretaxProfitStandardDeviation (72028)
The standard deviation of all pretax profit estimates collected.

ReportedPretaxProfitNumberOfEstimates (72029)
The total number of pretax profit estimates collected.

AdjustedPretaxProfitHigh (72030)
The highest adjusted pretax profit estimate collected; where pretax profit is earnings before tax, normalized by excluding one-time charges and discounted operations.

AdjustedPretaxProftLow (72031)
The lowest adjusted pretax profit estimate collected.

AdjustedPretaxProfitMean (72032)
The mean of all adjusted pretax profit estimates collected.

AdjustedPretaxProfitMedian (72033)
The median of all adjusted pretax profit estimates collected.

AdjustedPretaxProfitStandardDeviation (72034)
The standard deviation of all adjusted pretax profit estimates collected.

AdjustedPretaxProfitNumberOfEstimates (72035)

The total number of adjusted pretax profit estimates collected.

EBITHigh (72036)
The highest EBIT (see DataID 20189 for definition) estimate collected.

EBITLow (72037)
The lowest EBIT estimate collected.

EBITMean (72038)
The mean of all EBIT estimates collected.

EBITMedian (72039)
The median of all EBIT estimates collected.

EBITStandardDeviation (72040)
The standard deviation of all EBIT estimates collected.

EBITNumberOfEstimates (72041)
The total number of EBIT estimates collected.

EBITDAHigh (72042)
The highest EBITDA (see DataID 20190 for definition) estimate collected.

EBITDALow (72043)
The lowest EBITDA estimate collected.

EBITDAMean (72044)
The mean of all EBITDA estimates collected.

EBITDAMedian (72045)
The median of all EBITDA estimates collected.

EBITDAStandardDeviation (72046)
The standard deviation of all EBITDA estimates collected

EBITDANumberOfEstimates (72047)
The number of EBITDA estimates collected.

DPSHigh (72048)
The highest Dividends Per Share estimate collected; where:

DPS = (sum of all dividends over one year period – special one-time dividends) / shares outstanding

DPSLow (72049)
The lowest DPS estimate collected.

DPSMean (72050)
The mean of all DPS estimates collected.

DPSMedian (72051)
The median of all DPS estimates collected.

DPSStandardDeviation (72052)
The standard deviation of all DPS estimates collected.

DPSNumberOfEstimates (72053)
The number of DPS estimates collected.

NAVHigh (72054)
The highest NAV estimate collected; where:

NAV = (Assets – Liabilites) / Total Shares Outstanding

NAVLow (72055)
The lowest NAV estimate collected.

NAVMean (72056)
The mean of all NAV estimates collected.

NAVMedian (72057)
The median of all NAV estimates collected.

NAVStandardDeviation (72058)
The standard deviation of all NAV estimates collected.

NAVNumberOfEstimates (72059)
The number of NAV estimates collected.

NetDebtHigh (72060)
The highest net debt estimate collected; where:

Net Debt = (Long Term Debt + Short Term Debt + Financial Leasing) – (Cash + Cash Equivalents)

NetDebt Low (72061)
The lowest net debt estimate collected.

NetDebtMean (72062)
The mean of all net debt estimates collected.

NetDebtMedian (72063)
The median of all net debt estimates collected.

NetDebtStandardDeviation (72064)
The standard deviation of all net debt estimates collected.

NetDebtNumberOfEstimates (72065)
The number of net debt estimates collected.

NormalizedTaxRateHigh (72066)
The highest normalized tax rate estimate collected; where Normalized Tax Rate is the tax rate adjusted for one-time charges and discontinued operations.

NormalizedTaxRateLow (72067)
The lowest normalized tax rate estimate collected.

NormalizedTaxRateMean (72068)
The mean of all normalized tax rate estimates collected.

NormalizedTaxRateMedian (72069)
The median of all normalized tax rate estimates collected.

NormalizedTaxRateStandardDeviation (72070)
The standard deviation of all normalized tax rate estimates collected.

NormalizedTaxRateNumberOfEstimates (72071)
The number of normalized tax rate estimates collected.

ReportedNetIncomeHigh (72072)
The highest reported net income estimate collected.

ReportedNetIncomeLow (72073)
The lowest reported net income estimate collected.

ReportedNetIncomeMean (72074)
The mean of all reported net income estimates collected.

ReportedNetIncomeMedian (72075)
The median of all reported net income estimates collected.

ReportedNetIncomeStandardDeviation (72076)
The standard deviation of all reported net income estimates collected.

ReportedNetIncomeNumberOfEstimates (72077)
The number of reported net income estimates collected.

AdjustedNetIncomeHigh (72078)
The highest adjusted net income estimate collected; where Adjusted Net Income is the net income adjusted for one-time charges and discontinued operations.

AdjustedNetIncomeLow (72079)
The lowest adjusted net income estimate collected.

AdjustedNetIncomeMean (72080)
The mean of all adjusted net income estimates collected.

AdjustedNetIncomeMedian (72081)
The median of all adjusted net income estimates collected.

AdjustedNetIncomeStandardDeviation (72082)
The standard deviation of all adjusted net income estimates collected.

AdjustedNetIncomeNumberOfEstimates (72083)
The number of adjusted net income estimates collected.

CapitalExpenditureHigh (72084)
The highest capital expenditure estimate collected; where capital expenditure is the funds used by the company to acquire or upgrade physical assets.

CapitalExpenditureLow (72085)
The lowest capital expenditure estimate collected.

CapitalExpenditureMean (72086)
The mean of all capital expenditure estimates collected.

CapitalExpenditureMedian (72087)
The mean of all capital expenditure estimates collected.

CapitalExpenditureStandardDeviation (72088)
The standard deviation of all capital expenditure estimates collected.

CapitalExpenditureNumberOfEstimates (72089)
The number of capital expenditure estimates collected.

LongTermGrowthRateHigh (72090)
The highest long term growth rate estimate collected; where long term growth rate is the yearly rate of growth of earnings per share (EPS) over a 3 to 5 year period.

LongTermGrowthRateLow (72091)
The lowest long term growth rate estimate collected.

LongTermGrowthRateMean (72092)
The mean of all long term growth rate estimates collected.

LongTermGrowthRateMedian (72093)
The median of all long term growth rate estimates collected.

LongTermGrowthRateStandardDeviation (72094)
The standard deviation of all long term growth rate estimates collected.

LongTermGrowthRateNumberOfEstimates (72095)
The number of long term growth rate estimates collected.

TargetPriceHigh (72096)
The highest target price estimate collected; where target price is the expected market price in accordance with market expectations.

TargetPriceLow (72097)
The lowest target price estimate collected.

TargetPriceMean (72098)
The mean of all target price estimate collected.

TargetPriceMedian (72099)
The median of all target price estimates collected.

TargetPriceStandardDeviation (72100)
The standard deviation of all target price estimates collected.

TargetPriceNumberOfEstimates (72101)
The number of target price estimates collected.

Say On Pay

SayOnPayFor (80004)
Number of votes in favor of pay package

SayOnPayAgainst (80005)
Number of votes against pay package

SayOnPayAbstention (80006)
Number of absent votes for pay package

SayOnPayBrokerNonVotes (80007)
Number of broker non votes

SayOnFrequencyAnnual (80008)
Number of votes in favor of one-year say-on-pay frequency

SayOnFrequencyBiennial (80009)
Number of votes in favor of two-year say-on-pay frequency

SayOnFrequencyTriennial (80010)
Number of votes in favor of three-year say-on-pay frequency

SayOnFrequencyAbstention (80011)
Number of votes abstained

SayOnFrequencyBrokerNonVotes (80012)
Number of broker non-votes

Voting Report

AGMRecordDate (81001)
The date established by the company for the purpose of determining the holders who are entitled to vote in the AGM meeting.

CompanyTotalShareOutstanding (81002)
Company level total shares outstanding as on AGM record date.

CompanyTotalVoting (81003)
Total voting power (company total shares outstanding * votes per share)

VotePerShare (81004)
Ratio of shareholder's voting right per share

InvestmentTotalSharesOutstanding (81005)
Share level total shares outstanding as on AGM record date.

InvestmentTotalVotingPower (81006)
Total voting power (investment total shares outstanding * votes per share)

Description (81007)
Security description

IsPublicInvestment (81008)
Indicator as to whether publicly traded or privately held investment