Worldscope Database

Datatype Definitions Guide

Issue 5: December 2003

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Contents

Introduction/Worldscope in Brief 5

General Description 5
Objective 5
Information Content 5
Applications 6
Origins and Development 6

Database Methodology 7

Available Format 7
Diversity in International Financial Reporting 7
Worldscope's Treatment of Accounting Differences 7

Data Quality 9

Analyst Training 9
Automated Testing 9
Supervision and Auditing 9
Timeliness 10

Client Support Services 11

Data Support Helplines 11
Sales/Vendor Support 11
Worldscope Product Information 11
Documentation 12
Client Visits 12

Frequently Asked Questions 13

Some Notes on this Section 13
Quick Reference List 13

ADR Frequently Asked Questions 29

Banks Template 31

Industrial Companies Template 51

Insurance Companies Template 71

Other Financial Companies Template 90

Security Level Information Template 110

ADRs Template 114

Fast Update Template 117

Limited Data Set Companies Template 138

Interim Time Series Template 166

Weekly Time Series Template 177

Explanation of Format 180

Format for Standardized Data Definitions 180

Accounting Standards 181

Alphabetical List of Datatype Definitions 183

A 183
B 194
C 200
D 225
E 253
F 279
G 289
H 293
I 294
L 324
M 331
N 341
O 358
P 372
Q 396
R 397
S 410
T 423
U 441
W 446
Y 449

Introduction/Worldscope in Brief

General Description

The Worldscope Global Database is the financial industry's premier source of detailed financial statement data and profile data on public companies domiciled outside of the United States of America. It also contains complete coverage of US companies filing with the Securities Exchange Commission, with the exception of closed end investment companies. Using primary source documents and news clippings, Worldscope data analysts extract the data to global templates that are specific to industry groups. The templates take into consideration the variety of accounting conventions and are designed to facilitate comparisons between companies and industries within and across national boundaries. Please refer to the Database Methodology section on page 7 for more information regarding templated data.

Objective

Worldscope provides professional analysts and portfolio managers with the most comprehensive, accurate and timely data on publicly quoted companies around the world.

Information Content

The total universe of companies contained on the database has grown from about 4,000 in 1987, to over 39,000 at January 2003. This includes over 29,000 currently active companies in developed and emerging markets, representing approximately 95% of global market capitalization. Worldscope contains extinct or inactive companies, i.e. those which have merged, liquidated or become privately held. History for these companies remains on the database.

The current number of countries represented is 53, and includes all countries in targeted global indices (FTSE All World, IFC Investible index, Dow Jones Global, MSCI World, S&P Global).

The base year for the Worldscope Database is 1980, although statistically significant company and data item representation is best represented from January 1985 forward. The following general types of information are available. The level of detail available for each company may differ depending on update type and company type:

Company Header Information and CV Profiles

Address	Officers	Business Descriptions
SIC Codes	Product Segments	Investor Relations
Auditors Company Status	Geographic Segments	

Financial Statements

Balance Sheet	Income Statement	Cash Flow Statement

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Historical Growth Rates & Valuation Ratios

Growth	Profitability	Asset Utilization
Leverage	Liquidity	Foreign Business

Security and Market Data

Multiple Share Info	Stock Prices	Stock Performance
SEDOL/ISIN	CUSIP/Ticker	Exchange listing(s)

Other

Exchange Rates	Global Industry Groups	Key Index Membership

More details on the types of data contained in a Worldscope company record can be seen in the Industry Specific Templates section of this book starting on page40.

Applications

Database applications include:

- Construction and maintenance of global investment portfolios
- Global Industry and Sector analysis
- Comparison of capital structures and financing strategies of corporations worldwide
- Evaluation and monitoring of the efficiency of capital markets
- Style Analysis
- Generalized screening, reporting and presentation of corporate data

Existing Worldscope clients include:

- Money Management firms: Portfolio managers, research analysts
- Investment banks: Corporate finance, mergers & acquisitions departments
- Corporations: Strategic planners, librarians, treasurers, controllers, auditors
- Academic and Public Sector: Research libraries
- Consulting firms: Management consultancies, accounting firms, pension consultants

Origins and Development

The Worldscope Database originated in the international investment management activities of Wright Investors' Service, a U.S. based global money management firm. In 1987, Worldscope established a second research centre in Shannon, Ireland, to maintain and develop the database. In 1990, Worldscope/Disclosure Partners was formed as a joint venture between Wright Investors' Service and Disclosure Inc., a division of Primark Corporation (NYSE: PMK). In 1995, Worldscope/Disclosure established a third major research and data collection centre in Bangalore, India. Primark acquired the remaining interest in Worldscope in 1999. A fourth major research and data collection centre in Manila, Philippines was added with Primark’s 1999 acquisition of the Extel company database. In 2000, Primark Corporation was acquired by Thomson Corporation. Today, the database operations group, which supports the Worldscope database, employs over 500 people in 4 collection centres located in Bangalore (India), Shannon (Ireland), Manila (The Philippines) and Milford, CT (USA).

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Database Methodology

Available Format

Worldscope is available through a variety of Thomson Financial software products, including Thomson Analytics, First Call Analyst, and Datastream. Worldscope is also available via direct data feed, FTP. In addition to Thomson Financial software platforms, Worldscope is available on all the major equity applications serving the professional finance and investment communities. Please contact your local Thomson Financial sales office or Worldscope Client Support for specific information on Worldscope data delivery options and documentation.

Diversity in International Financial Reporting

Despite recent advances by major exchanges, FASB, IASC, and other regulatory bodies, financial accounting practices are remarkably diverse around the world, due to differences in the legal and tax environments in which accounts are prepared. Naturally, linguistic and cultural diversity is reflected in financial accounts, but their form and content is additionally influenced by less obvious factors. These include the legal and taxation systems, transparency of corporate ownership, methods of corporate financing, the prominence of the accounting and auditing professions, and so on. The enormous increase in international investment flows in recent decades has highlighted the difficulties this diversity causes, as accounts prepared in one accounting environment are employed by users familiar with different practices. It is critically important to the efficient operation of capital markets that accounting information be mutually comprehensible to investors in different countries. This has been the impetus behind attempts to harmonize accounting standards, led by organizations such as the International Accounting Standards Committee and the Financial Accounting Standards Board.

Worldscope's Treatment of Accounting Differences

Worldscope is designed for the user who needs to compare the financial information of companies from different industries and countries throughout the world. For the reasons mentioned above, there are limitations to the comparability and thus utility of raw data as reported in company accounts. Our analysis of financial statements from around the world leads us to classify two main areas in which differences can arise to impede such comparisons:

1. **Valuation**. Companies and accounting systems differ in the cost basis used in financial statements; in the utilization of accruals and provisions; as well as in the accounting methods for business combinations, depreciation, research and development, foreign currency translation, leases, and so on.
2. **Disclosure or Presentation**. There can be extreme variations, even within supposedly 'standard' accounting systems, in the terminology used in financial statements, the definitions of individual accounting items, the format of accounts and the depth of detail contained in the statements themselves and in the notes to the accounts.

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Worldscope does not attempt to standardize data for all valuation differences between companies. We do not believe this is a feasible or desirable aim, given the lack of detailed published information and the sheer size and diversity of the database.

Where differences arise due to disclosure or presentation, however, it is possible to greatly improve the value of fundamental information to practitioners. In its simplest manifestation, this could mean that the reported 'Sales' of a tobacco company which include excise taxes should not be compared directly with the reported 'Sales' of another tobacco company which exclude excise taxes. There are numerous examples of such simple presentation issues which can cloud the usefulness of 'raw data', and of course this multiplies when different countries, industries, accounting systems, and different languages are involved.

Worldscope analysts use standard data definitions in the coding of financial accounts. By closely examining the nature and components of financial statements, footnotes and related disclosures, differences in accounting terminology, presentation, and language are minimized. These definitions form the last section of this book. Any variations from our standard definitions are footnoted where it is not possible to aggregate or disaggregate data accurately. Format variations are overcome by use of the standard industry templates contained in section four of this book.

Worldscope data analysts carefully examine the terminology used in reported financial information. Words like 'short-term', 'long-term', 'current', 'operating', 'special', and 'extraordinary' can be variously defined from company to company, and in different industries and accounting systems. Because each Worldscope data item is precisely defined in a standard way, any reported items which deviate from this definition are standardized to increase comparability. In the case noted above, for example, the 'Sales' figures contained on Worldscope can be compared, because our Field 01001 Net Sales or Revenues is always net of excise taxes, which is contained in a separate supplementary field (Field 18063).

To illustrate with another example, general business practice regards twelve months as an appropriate dividing line between 'current' and 'non-current'. Yet many companies include long-term portions in their 'current' investments, receivables, and so on. This is only apparent when one sifts through the notes to the accounts, as our analysts are required to do. Any such non-current amounts are reclassified to long-term receivables, long-term investments, etc. Thus the utility and comparability of working capital and other ratios is enhanced. Similarly, when companies report 'long term debt' including the current portion (amounts maturing within one year), we back out this amount and include it in the item Short Term Debt & Current Portion of Long Term Debt (Field 03051).

As a final illustration of Worldscope's methodology, most accounting traditions require minority interests to be separated from shareholders' equity and deducted in arriving at net income. However, this is not the format used in the accounts of certain countries. Our analysts reformat the accounts to standardize this for all countries, thereby improving the information value of such commonly utilized figures as Book Value (equity) per share and Earnings per share.

It is important to stress that Worldscope does not "change" the valuation of data reported by the company in its accounts. We simply scrutinize exactly what components each reported figure is made up of, and if necessary, rebuild the accounts using the same components the company originally used, to arrive at more uniform reporting templates. Our purpose is to help financial fiduciaries better deploy their time and efforts in analyzing financial statements around the world.

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Data Quality

Analyst Training

At Worldscope, quality assurance begins with the recruitment of multilingual corporate data analysts, generally with accounting or financial academic qualifications. About twenty-five major languages are represented within Worldscope, either by native speakers or fluent non-native speakers. Worldscope analysts undergo extensive and detailed training before being allowed to make any meaningful contribution to the updating and analysis process. A further period of three to six months is spent in on-the-job training under supervision. Detailed country-specific accounting and financial practices documentation has been developed to assist Worldscope data analysts in their understanding of international accounting and reporting practices. These manuals define each discrete database item in considerable detail, so that information is interpreted accurately and consistently throughout all countries across all analysts.

Automated Testing

Every piece of information entered into the database is subjected to a rigorous series of 2,300 computerized balance, magnitude, correlation and alpha tests, many of which are industry or country specific.

1. **Balance tests** check that formulas which should theoretically add up actually do. e.g. Total Assets (Field 02999) = Total Liabilities & Shareholders' Equity (Field 03999), or Operating Income (Field 01250) = Net Sales or Revenues (Field 01001) - Operating Expenses (Field 01249).
2. **Magnitude tests** compare data items in the current fiscal period with the same items for prior periods, and query items which exceed predetermined variances, e.g. Net Sales or Revenues (Field 01001) in the current year should be within a range of 100% to 125% of the prior year's figure.
3. **Correlation tests** are similar, but examine the relationships between appropriate data items in the same period, e.g. profitability and leverage ratios, for apparent outliers.
4. **Alpha tests** check the validity of alphanumeric (textual) data, e.g. checks for correct date formats, valid industry codes and correct field lengths.

Where these tests fail, analysts must recheck and if necessary make corrections. No information is allowed onto the database if any failed tests remain unresolved.

Supervision and Auditing

When data for any company is updated, the computer automatically generates a report for that company, listing the last five years of historical information, including the year that has just been updated. This is reviewed by the analyst's group leader for consistency and accuracy. The group leader must be satisfied that errors have been corrected before 'signing-off' on that company.

All quality is monitored and controlled by a team of auditors. This department is charged with the task of examining and rechecking in great detail a random sample of each analyst's and

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country group's work, generating regular performance and quality reports for management, supervisors and analysts.

Timeliness

Timeliness is always one of Worldscope's key concerns and we strive to reduce the delay between publication of information and its availability to Worldscope users.

Timeliness involves issues such as filing requirements, the publication delay allowed to companies in various jurisdictions, and the speed with which Worldscope acquires any published documentation from the company or the local stock exchange.

Worldscope prioritizes the collection, analysis, and input of company information based on two key criteria.

First, membership in one of a set of major global benchmark indices or local key indices including the Dow Jones Global, the IFC Investable index and the Eurotop 300. Second, all companies within a country are prioritized by market capitalization or indicators of investor interest with the largest companies or companies having more than 5 individual broker forecasts updated first.

To ensure robust screening and sampling during peak reporting periods, preliminary data is updated from news sources. All companies also have Fast Update fields (approximately 70 key statement items) updated prior to the input of full Annual reports. Interim data is supported by both news and stock exchange sources and fuller interim documents where available

These issues are discussed further in the section Frequently Asked Questions.

The provision of support to clients in the use of our information is a major part of a Worldscope subscription, and is available in many forms.

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Client Support Services

Data Support Helplines

Worldscope is a large and complex database, with a dynamic company population that is evolving daily. Thus, we maintain a dedicated and knowledgeable client support group in both the U.S. and Ireland to work directly with our clients to help them understand and utilize Worldscope data in their fiduciary roles. Worldscope client support services are considered an integral part of your annual Worldscope subscription fee and clients are encouraged to contact us directly by phone or e-mail whenever any questions arise with regard to Worldscope data or its use.

Client Services

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Worldscope client support representatives will be pleased to provide alternative contact names and details for languages other than English.

Sales/Vendor Support

For questions regarding data delivery and technical support, please contact

Theresa Doran, Database Administrator & Vendor Services

Phone: +1 203 783 6470; 800.228.3220 (from USA only)

Email: theresa.doran@tfn.com

Worldscope Product Information

Please visit our website at http://www.thomson.com/financial or contact your local Thomson Financial office.

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Documentation

In addition to the Worldscope Data Definitions Guide several pieces of technical support materials are available to assist you in using and understanding Worldscope. A monthly status report is also available.

In addition, many of our third party software vendors also provide documentation on their implementation of the Worldscope Database. Please call your vendor to obtain copies of these or ask our client support representatives for contact information at these firms.

Client Visits

Worldscope representatives will be happy to meet with clients by arrangement, to discuss any issues related to their use of the data.

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Frequently Asked Questions

Some Notes on this Section

The following section is organized alphabetically by topic. To see the full list of topics and questions, a Quick Reference List follows.

In the following section, reference may be made to data, collected and distributed by Worldscope, but not available on the particular software platform you are using to access the database, or available in a format different to that described below. For example, many CD-Rom applications of Worldscope no longer contain sufficient storage space to house the entire company universe contained in Worldscope Global. Any queries should be referred to your data software vendor, or to the Worldscope client support desk(s) whose details have been supplied in the introductory section entitled, 'Client Support Services'.

Worldscope data items are identified below by a five-digit field number and a field name as contained in this book. These may not, in all cases, match the field names or numbers used by your data vendor.

In answering some of the questions in this section, Worldscope footnotes are mentioned. Footnotes are linked by our analysts to specific data fields, and may describe corporate actions (e.g., acquisitions, capital actions) and changes year to year (e.g., name changes, year end changes, comparability of accounts) or provide explanatory notes to data items (e.g., the exclusion of a long-term portion from a current asset item).

Additionally, mention is made of accounting practices fields. Further details are contained in the Accounting Practices section of this guide (see page 181).

Quick Reference List

Acquisitions

Is information on acquisitions available on Worldscope? (Question 1)

ADRs: American Depository Receipts (See also ADR Frequently Asked Questions on page 29.

How can I tell if a company trades ADRs? (2)

Does Worldscope Coverage include ADRs? (39)

Averages

Does Worldscope supply sector-level or country averages? (3)

Brazil: Share Data

How does Worldscope present share data for Brazilian companies? (4)

Consolidation

How do I know if the company accounts are consolidated or unconsolidated in a particular year? (5)

Is parent company data available on Worldscope? (6)

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Corporate Actions

Does Worldscope adjust data for corporate actions such as stock splits, stock dividends, etc.? (7)

Coverage

What companies are included on Worldscope and what are the selection criteria? (8)

Does Worldscope have full Western European Coverage? (8(a))

Does Worldscope have full US coverage? (8(b))

What is a Limited Data Set Company? (38)

What Data is available for IPOs, e.g. newly listed companies? (37)

Currency

What currency is used to update Worldscope data? (9)

If a country has a currency revaluation, what does Worldscope do? (10)

Earnings per Share

Can I determine how earnings per share is calculated? (11)

Extraordinary Items

Can I see the impact of extraordinary items on earnings per share? (12)

EURO

How has Worldscope handled the EURO? (41)

Fast Update

What is a Fast Update and what benefit does it have for Timeliness? (35)

How can I identify Full and Fast Updates On Worldscope? (36)

Fiscal versus Calendar

Is per share data presented on a fiscal or calendar basis? (40)

Fiscal Year End

How does Worldscope treat different fiscal year ends? (13)

How are fiscal year end changes treated on Worldscope? (14)

Formats

In what formats is Worldscope available? (15)

History

How much history is available for companies on Worldscope? (16)

Inactive Companies/Securities

Does Worldscope provide information on inactive or dead companies and securities? (17)

How can I determine if a company is inactive? (18)

How can I determine if a security is inactive? (19)

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Industry Changes

How can I determine whether a company has changed industry? (20)

Industry Classification

How are Worldscope industry classifications determined? (21)

Interim/Time Series data

Is interim financial statement data available on Worldscope? (34)

Limited Data Set

What is a Limited Data Set Company? (38)

Multiple Share Classes

How can I determine if a company currently has more than one type of share? (25)

What does Worldscope do if a company has more than one type of share? (22)

What is the difference in the data shown at the company level and data shown at the security level? (23)

If a company has more than one type of share, how does Worldscope select the share for the main company record? (24)

Name Changes

How does Worldscope handle company name changes? (26)

Non-traded Companies and Securities

How can I determine which companies or securities are not traded? (27)

Preliminary Data (see also Fast Update)

How do I know if information on Worldscope is preliminary? (28)

Proforma Data

Does Worldscope carry proforma data? (29)

Restated Data

Does Worldscope carry restated data? (30)

Selection Criteria

What companies are included on Worldscope and what are the selection criteria? (8)

Sources

What are the sources of Worldscope data? (31)

Timeliness

How soon after the fiscal year end/fiscal period end of a company can I expect to see the annual data on Worldscope? (32)

What is a Fast Update and what benefit does it have for Timeliness? (35)

What data is available for IPOs, e.g. newly listed companies? (37)

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Time series (See Interim Time Series)

Vendors

In what formats is Worldscope available? (15)

Worldscope Identifiers

Is a unique identifier available for each record on the Worldscope database? (33)

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1. IS INFORMATION ON ACQUISITIONS AVAILABLE ON WORLDSCOPE?

Yes. Footnote K to Field 01001, Net Sales or Revenues details the companies in which a holding of more than 50% was directly acquired during the financial year. This footnote is always in the format "Acq'd n% of [company] in [year]".

2. HOW CAN I TELL IF A COMPANY TRADES ADRs?

An "X" in Field 11496, Indicator - ADR indicates that the company trades ADRs (American Depository Receipts).

3. DOES WORLDSCOPE SUPPLY SECTOR-LEVEL OR COUNTRY AVERAGES?

Yes. Worldscope computes industry averages for each country. Additionally, country averages are computed for the industrial sector of each country. Averages are expressed in local currency. Country average data may also be available for Banks, Insurance & Other Financials companies, as well as for Securities Brokers. A minimum of five companies, each with at least six years of historical data (three years in the case of Emerging Market countries), is required for an average to be computed. The following methodology is used in computing the average data:

- **Financial Data**. The 'simple arithmetic average' method is used to compute averages. For each data item the values of the individual companies are added up, then divided by the number of occurrences of that item. Zero values are treated as a reported item and included in the average.
- **Financial Ratios**. Once the financial statement items are computed, financial ratios of growth, profitability, asset utilization, leverage and liquidity are derived from the average values.
- **Investment Ratios**. Price/earnings, price/book value, price/cash flow, dividend yield and dividend payout are computed by using the aggregate values of the underlying basic data. For example, the average price/earnings ratio is computed for thirty companies by dividing the sum of the market capitalizations of the thirty companies by the sum of the net profit for the same thirty companies.
- **Per Share Data**. Earnings, dividends and book values are derived from the average price/earnings ratio, average dividend yield, average price/book value and average price.
- **Five Year Averages**. Five year averages and growth rates are derived from the averages of the individual variables rather than from the five-year averages or growth rates of the individual companies.

4. HOW DOES WORLDSCOPE PRESENT SHARE DATA IN BRAZIL?

For all Brazilian companies on Worldscope all per share data (EPS, market prices, etc.) are shown per 1,000 shares. The actual number of shares, however, is not adjusted to reflect per 1,000 shares.

5. HOW DO I KNOW IF THE COMPANY ACCOUNTS ARE CONSOLIDATED OR UNCONSOLIDATED IN A PARTICULAR YEAR?

Worldscope utilizes consolidated account data when it is disclosed. In other cases, where there are no subsidiaries or no requirement to consolidate, only parent company accounts are available. Information on whether the company accounts are consolidated or unconsolidated in a particular year is given in the Accounting Practice Field 07531 Accounting Method for Long Term Investment > 50%. This field contains standard texts, such as: "All subsidiaries are consolidated", "No consolidation, cost basis" and "Consolidation for significant subsidiaries, others are on equity basis".

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If a company changes its consolidation practice in a particular year, a standard footnote is attached to Field 01001 Net Sales or Revenues to describe the change in reporting that has occurred (e.g. Footnote BB reads "Change from unconsolidated to consolidated reports").

6. IS PARENT COMPANY DATA AVAILABLE ON WORLDSCOPE?

The following key parent company fields are available on Worldscope where annual data is available on a consolidated basis but interim data is only reported on an unconsolidated/parent basis, or preliminary data is only available on an unconsolidated basis. :

Field 18169	Unconsolidated/Parent Company Depreciation
Field 18170	Unconsolidated/Parent Company Sales
Field 18171	Unconsolidated/Parent Company Pretax Earnings
Field 18172	Unconsolidated/Parent Company Net Profit
Field 18173	Unconsolidated/Parent Company Earnings per Share

7. DOES WORLDSCOPE ADJUST DATA FOR CORPORATE ACTIONS SUCH AS STOCK SPLITS, STOCK DIVIDENDS, ETC.?

Yes. Worldscope adjusts all stock data for capital actions. Thus, share-related fields such as Common Shares Outstanding, Earnings Per Share, Book Value Per Share, Dividends Per Share, market prices and so on, all appear after adjustment for stock splits, stock dividends and rights issues. The adjustment factor is cumulative and is used to adjust the previous years to make them comparable with the most current year of reporting.

For example, a stock split of 2:1 in 1996 and a stock dividend of 50% in 1993 would result in an adjustment factor of 0.5 being applied to all stock data in 1995 back through 1993, and a cumulative adjustment factor of 0.33333 (that is, 0.66666*0.5) being applied to all stock data prior to 1993. The number of shares is divided by the factor, while per share data is multiplied by it.

Field 05576, Stock Split/Dividend Ratio contains the adjustment factors for annual data. Footnote A to Field 05101, Dividends per Share contains a short description of the capital action(s).

These adjustments are also made at a security level.

8. WHAT COMPANIES ARE INCLUDED ON WORLDSCOPE AND WHAT ARE THE SELECTION CRITERIA?

The Worldscope database targets coverage of publicly quoted companies. A few large private companies are also included for some industries. The Worldscope database also contains history for extinct or inactive companies that were listed but have since then merged, liquidated or become privately held.

The aggregate market capitalization of companies contained on Worldscope currently stands at about 95% of the total value of the world's markets. Further details on current coverage are available from Worldscope on request.

Coverage criteria is as follows:

Population Coverage

53 countries currently targeted including full traded coverage for 30, mainly developed, countries

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Data Coverage

Full detailed data - up to 1500 items

- Supported for key global & targeted local index constituents; companies with > 5 broker estimates or companies with large market capitalization.

Key summary data- up to 800 items

- Supported for companies which do not meet the criteria above for targeted full coverage countries

8(a). DOES WORLDSCOPE HAVE FULL WESTERN EUROPEAN COVERAGE?

Yes. Worldscope has maintained almost full Western European Coverage since 1999. For this purpose, Western Europe is defined as the 15 countries in the European Union, together with Norway and Switzerland.

8(b). Does Worldscope have full US coverage?

Yes, Worldscope targets complete coverage of US companies filing with the Securities Exchange Commission (SEC), with the exception of closed end investment companies. This includes companies trading OTC and trading debt securities which file with the SEC.

9. WHAT CURRENCY IS USED TO UPDATE WORLDSCOPE DATA?

Worldscope data is without exception expressed in the local currency of the country of domicile, as shown in Field 06026, Nation or Field 06027, Nation Code. Where the financial statements are reported in another currency, Worldscope converts them to local currency using the exchange rate(s) given in the statements, or where this is not available, using the relevant Worldscope exchange rate(s). WS field 18215 – Exchange rate used for the income statement/cash flow and WS field 18214 – Exchange rate used to translate the balance sheet are available. Security prices are also converted to local currency if expressed in another currency.

To facilitate cross-country screening Worldscope supplies the following additional key financial variables in U.S. dollars:

Field 07210	Market Capitalization (U.S.$)
Field 07211	Market Capitalization (U.S.$) - Current
Field 07220	Common Equity (U.S.$)
Field 07221	Common Equity (U.S.$) - Current
Field 07230	Total Assets (U.S.$)
Field 07240	Net Sales or Revenues (U.S.$)
Field 07250	Net Income (U.S.$)

Worldscope provides month-end exchange rates for all countries represented on the database. These are provided on a derived country identifier and can be used to translate data into other currencies.

10. IF A COUNTRY HAS A CURRENCY REVALUATION, WHAT DOES WORLDSCOPE DO?

Worldscope adjusts all historical fundamental and per share data for the revaluation. In addition, Worldscope exchange rates are adjusted to reflect the revaluation.

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11. CAN I DETERMINE HOW EARNINGS PER SHARE IS CALCULATED?

Worldscope shows the value of earnings per share as reported by the company, in Field 18193 Earnings Per Share - As Reported, generally available from 1992 onwards. With one exception, this value will also appear in Field 05201 Earnings Per Share, provided it is not out of line with Worldscope accounting policies as described in the data definition for this field. The exception would be U.S. companies or securities with off-ending fiscal years where Field 05201 Earnings Per Share contains the earnings for the calendar rather than the fiscal year. The fiscal year earnings is contained in Field 05202 Earnings Per Share - Fiscal Year End.

As different companies and countries have varying definitions of earnings per share, footnotes are added to Field 05201 to provide explanatory detail. For example, Footnote U reads "Based on average shares outstanding", and Footnote Z reads "Earnings per share estimated using net income after preferred dividends divided by the year end shares outstanding or latest shares available" (this note is added where Worldscope analysts calculate earnings per share based on that country's generic definition or when no earnings per share is reported by the company). In addition to the generic EPS field (05201), basic and fully diluted EPS are also available.

12. CAN I SEE THE IMPACT OF EXTRAORDINARY ITEMS ON EARNINGS PER SHARE?

Worldscope generally excludes extraordinary items from earnings per share but would include exceptional items reported pretax. The per share amounts of the extraordinary credits and/or charges included in or excluded from earnings per share are also available in the following fields:

Field 05225	Includes Extraordinary Credit/Charge per Share (after tax, included)
Field 05226	Extraordinary Credit/Charge per Share (after tax, excluded)
Field 05227	Includes Pretax Credits/Charges per Share (before tax, included)

Further detail on any extraordinary credits or charges included in or excluded from earnings per share is contained in Footnote B to 05201 Earnings Per Share. The variable text for this note is in the format "Incls/excls (pretax) cr/chg of [amount] in [period]". A typical note could run "Incls pretax chg of 2.72 and excls cr of 8.09 in 1997", indicating that a charge of 2.72 (pretax) is included in earnings per share, and a credit of 8.09 (after tax) has been excluded.

13. HOW DOES WORLDSCOPE TREAT DIFFERENT FISCAL YEAR ENDS?

While a majority of companies have a fiscal year which coincides with the calendar year, many end their fiscal year on a date other than 31 December. Normally, the year to which Worldscope assigns financial data is the year in which the company's fiscal year ended, so fiscal years ending 28 February 1997, 20 November 1997 and 31 December 1997 are all treated as 1997 on Worldscope.

However, special rules apply when this occurs within a short period after the calendar year end. For non-U.S. companies, the fiscal year is determined by a cutoff date of 15 January. Data for a fiscal year ending on or before 15 January is classified as the previous year's result. For example, company data for a fiscal year ending 15 January 1997 is classified as 1996 data. Company data for a fiscal year ending 16 January 1997 is classified as 1997 data.

For U.S. companies, the fiscal year cutoff date is 10 February. Data for a fiscal year ending on or before 10 February is classified as the previous year's result.

In addition, users should note that the per share data for all U.S. companies is adjusted where necessary, to reflect a calendar year reporting basis.

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14. HOW ARE FISCAL YEAR END CHANGES TREATED ON WORLDSCOPE?

Where a company changes year-end date and publishes financial statements for more or less than the standard twelve months, Worldscope adjusts any income statement data to reflect twelve months of operations, in order to make the information more comparable to prior and subsequent years. This adjustment is indicated in a footnote (generally N) to Field 01001 Net Sales or Revenues, which reads: "year end changed from [month of old fiscal year end] in [year]. Income statement and related items adjusted to reflect 12 mos. of operations through [new fiscal year end]". Prior to 1988, such adjustments were not made and the changes in the length of the fiscal year for non-U.S. companies are noted with a footnote to Field 01001 Net Sales or Revenues.

Field 05350 Date of Fiscal Year End is available for each year, and contains the month, day and year on which the company's fiscal year ended. Field 05351 Length of Fiscal Year is also available.

It should be noted that in some cases of fiscal year end change, the transitional fiscal period may last longer than twelve months, and therefore it may seem as if there is a 'missing year' on Worldscope.

15. IN WHAT FORMATS IS WORLDSCOPE AVAILABLE?

The database is available directly from Worldscope or via internal or 3rd party software platforms. Further information on delivery platforms is available on http://www.thomson.com/financial or by calling our client support desk directly.

16. HOW MUCH HISTORY IS AVAILABLE FOR COMPANIES ON WORLDSCOPE?

The earliest information contained on Worldscope is for 1980. Many North American companies and larger companies in the other developed markets have history back to this date. History for most other companies in developed market commences in the mid 1980's for medium sized and mid 1990's for small sized companies.

Worldscope started collecting information data for emerging markets in the early 1990's. Companies and countries have been gradually added since then. Coverage has increased significantly in the last two years for the Far East.

For new additions and IPOs, up to 4 years of historical data may be added.

Companies targeted for a full detailed update normally have a minimum of four years of financial information, with the obvious exceptions of newly created companies or recent privatisations. Smaller market capitalization coverage for which a summary data set may be targeted is added with one to two years of data. See FAQ 8 related to coverage criteria.

17. DOES WORLDSCOPE PROVIDE INFORMATION ON INACTIVE OR DEAD COMPANIES AND SECURITIES?

Worldscope's prime aim is to target companies with listed equities. Worldscope contains extinct or inactive companies, i.e. those which have merged, liquidated or become privately held. History for these companies remains on the database.

Company data for inactive or dead companies may not be necessarily available on all delivery platforms. If you have an interest in this data please call out client support desk directly.

18. HOW CAN I DETERMINE IF A COMPANY IS INACTIVE?

If data (in the form of a date) is present in Field 07015 Inactive Date (Company) then the company is inactive as of that date. The reason why the company became inactive can be found in Footnote N attached to Field 00000 Company Status. This note contains the standard

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text "Company inactive:", followed by an explanation, e.g. "Acquired by XYZ Corporation in May 97" or "Delisted - information will no longer be provided as of Jan 96".

The current field 11519 Indicator-Limited Data Set Company identifies these companies which will have limited data updates going forward.

A small number of companies, which previously had main market listings and were subsequently transferred to OTC market, may have prior year full updates. Annual field 07033 Full/Limited Coverage Indicator will show, for each year, whether the company has a Full or Limited update.

19. HOW CAN I DETERMINE IF A SECURITY IS INACTIVE?

If either Field 07015 Inactive Date (Company) or Field 07012 Inactive Date (Security) contains data (in the form of a date) on the security identifier, then the security is inactive. On the main company record, security inactive dates are provided in Fields 20011, 20111, 20211, 20311, 20411, 20511, 20611 Inactive Date - Multi Share 1-7, respectively.

20. HOW CAN I DETERMINE WHETHER A COMPANY HAS CHANGED INDUSTRY?

A Footnote (generally A) to Field 00000 Company Status will record whether the company has changed industry, necessitating a change in the way Worldscope analysts have collected the financial accounts. For example, a company with footnote text of "Changed from financial format in 97" may have traditionally been a rental and leasing company whose construction or other industrial activities became predominant, causing a change in reporting format in 1997. Obviously, the historical detail that is available for companies which have changed in this way will vary in prior years.

21. HOW ARE WORLDSCOPE INDUSTRY CLASSIFICATIONS DETERMINED?

Worldscope carries SIC (Standard Industrial Classification) codes for each company. These codes were developed by the U.S. government. Worldscope assigns SIC codes based on contribution of business segments to net sales or revenues, in descending order of importance.

Each company is assigned a General Industry Classification (Field 06010), which reports whether a company is an industrial, utility, transportation, banking, insurance or other financial company.

Additionally, all companies are assigned an Industry Group (Field 06011), which is a four-digit code. There are twenty-seven major industry groups (reflected in the first two digits of the code), each of which is further broken down into sub-industry groups. Again, the major activity of the company determined by net sales or revenues, is the deciding factor in assigning the industry group. In instances where there is no dominating activity and/or the company is a holding company, the industry classification of Diversified is used. All companies that do not fall within one of the major industry classifications are reported under the group Miscellaneous.

22. WHAT DOES WORLDSCOPE DO IF A COMPANY HAS MORE THAN ONE TYPE OF SHARE?

If a company has only one type of common or ordinary share, all Worldscope information for that company is contained in a single company record.

If there are multiple types of common or ordinary share, Worldscope contains both a main company record as well as up to seven separate security-level records. 'Common or ordinary' includes hybrid security types whose structure and associated rights contain elements of 'preferred' equity. In such cases, participation in profits and liquidation proceeds, as well as maturities and conversion rights, are examined closely prior to their inclusion. The main company record and the security level records are linked by means of their Worldscope

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Identifier (Field 06035). Each security-level record contains a reference to the Worldscope identifier of the main company record in Field 06036 Primary Issue Identifier.

23. WHAT IS THE DIFFERENCE IN THE DATA SHOWN AT THE COMPANY LEVEL AND DATA SHOWN AT THE SECURITY LEVEL?

A main company record contains all general and fundamental data along with the combined number of shares (adjusted to like par value). Per share earnings, book value and cash flow are based on the combined number of shares Dividends per share and stock prices are provided for the primary share type. The selection of that share type is described under the next question. Further details can be seen in a footnote to Field 00000 Company Status. Typical text could read "Earnings, book value and dividend payout are based on ordinary and preference shares combined. Prices and dividends are for ordinary shares only" or "Prior to Jan 1997, earnings and book value are based on ordinary and preference shares combined. Preference shares were converted to ordinary shares in Jan 1997. Prices and dividends are for ordinary shares only".

The main company record also contains summary data for up to seven share types (Fields 20001-20648 as shown in the Industry Specific Templates under the heading Multiple Share Data). This includes their Worldscope Identifier Type of Share and other summary valuation data. These items are available for 1987 and subsequent years.

The separate security-level records contain more detailed market, share and stock performance data for each individual share type. Please note that data in the Security-level record is available for 1987 and subsequent years unless otherwise stated in the definition of the item.

24. IF A COMPANY HAS MORE THAN ONE TYPE OF SHARE, HOW DOES WORLDSCOPE SELECT THE SHARE FOR THE MAIN COMPANY RECORD?

Worldscope selects the share to represent the company on the main company record based on the following criteria:

1. It is available for foreign investment*
2. It is more widely traded

The share type chosen to represent the company can be found in Field 06005 Type of Share on the main company record.

*Some markets impose restrictions on foreign ownership of shares, and they may be required to list and trade separately from the shares owned by local investors - especially when the ownership ceiling has been reached - although in other respects they do not constitute a separate security class. Worldscope may choose the local share in such cases, as this is the underlying security. Thailand and Indonesia are examples.

25. HOW CAN I DETERMINE IF A COMPANY CURRENTLY HAS MORE THAN ONE TYPE OF SHARE?

An "X" in Field 11501 Indicator - Currently Multi-Share Company indicates that the company has more than one type of active common or ordinary share, regardless of whether they are trading or not.

26. HOW DOES WORLDSCOPE HANDLE COMPANY NAME CHANGES?

Information regarding company name changes can be found in Footnote N to Field 01001 Net Sales or Revenues for the year in which the change of name occurred, or the latest year updated where the change is recent. This footnote is always in the format "Name changed from [old name] in [year]".

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Worldscope company and security identifiers for U.S. companies are changed whenever a name change or other corporate action leads to a change in the CUSIP code issued by the Committee on Uniform Security Identification Procedures. When this happens Worldscope, with the exception of a few identifying fields, will delete the data on the old record and re-update it to a new record. Presence of data in Field 00000 Company Status indicates that the company or security had a CUSIP change. The data in this field contains the text "CUSIP changed to [new CUSIP]". Footnote C attached to Field 00000 Company Status will identify the new name of the company.

27. HOW CAN I DETERMINE WHICH COMPANIES OR SECURITIES ARE NOT TRADED?

Non-traded companies can be selected by checking for the absence of data in Field 05427 Stock Exchange(s) Listed. Since inactive companies and securities on Worldscope have no stock exchange indicator either, you may want to narrow this search to exclude companies which have a value in Field 07015 Inactive Date (Company) and/or Field 07012 Inactive Date (Security). This will leave you with all non-traded active companies.

Further information regarding non-traded companies can be found by examining the following footnotes attached to Field 05301 Common Shares Outstanding:

Footnote	Text
F	Privately owned company
G	Cooperative company/consortium/partnership
J	Government owned company or majority owned by government
W	Company is a mutual insurance company

28. HOW DO I KNOW IF INFORMATION ON WORLDSCOPE IS PRELIMINARY?

If there is a Footnote SP on Field 01001 Net Sales or Revenues, any data for that year can be regarded as preliminary. The footnote is removed when detailed financial statements are updated, generally upon receipt of the annual report.

29. DOES WORLDSCOPE CARRY PROFORMA DATA?

Proforma data may occasionally be shown for a company that has recently become publicly held and is footnoted on Field 00000 Company Status, e.g., "Company became publicly held in 1996. Prior data pro forma". The number of years of pro forma data is generally restricted to the amount of history contained in the prospectus or other registration documents at the time of the initial public offering.

30. DOES WORLDSCOPE CARRY RESTATED DATA?

No, Worldscope does not carry restated data at this time. Data within a given year may be revised as more detailed information becomes available or to reflect changes within the year, however, prior years are not restated.

31. WHAT ARE THE SOURCES OF WORLDSCOPE DATA?

Our primary information source is the companies themselves, which send us all publicly available documents and financial statements (annual and interim) as soon as they are published. The full audited annual financial accounts supply much of the detailed information on the database. We also receive detailed filings from many regulatory agencies, such as the Securities and Exchange Commission (USA) and the Japanese Ministry of Finance.

Preliminary data is often available before the publication of the annual or interim accounts by the company. This information is made available on many Worldscope platforms. Sources of

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preliminary data include press releases issued by the company itself, statutory filings with stock exchanges or other regulatory bodies, and naturally the financial press and newswire services. Worldscope subscribes to a stock exchange publication and, where newswires are not sufficient, a major financial newspaper for each country on the database.

32. HOW SOON AFTER THE FISCAL YEAR END OR INTERIM PERIOD END OF A COMPANY CAN I EXPECT TO SEE THE ANNUAL DATA ON WORLDSCOPE?

There are three considerations related to timeliness:

1. Reporting/filing requirements. There are wide variations internationally in the length of time legally allowed between the fiscal period end of a company and the publication of its financial statements. While preliminary data and estimates of the company's performance for the fiscal year are generally available and are included on Worldscope soon after the year end, companies may take some time before making their audited annual accounts available to the public. This also applies to interim information, which is generally less regulated. Reporting regulations vary from country to country. In some instances companies may have up to 9 months after the end of the financial year to file an annual report with the statutory authorities. Most countries specify a 4 to 6 month reporting deadline and companies can delay their filing until this deadline is in sight.
2. Document acquisition. Worldscope aggressively pursues various sources of information. Companies themselves remain the primary source in most countries. In this, we are significantly aided by the Documents Acquisition team, whose corporate document acquisition activities are among the most extensive in the world.
3. Document update. When annual information is received, it is assigned an update priority generally based on inclusion in a targeted index, investor interest, and market capitalization. This becomes especially important where annual reports are received en masse due to clustering of fiscal year ends, i.e. Japan's predominant 31 March year-end. At such times, prompt turnaround may not be possible for all companies. Data processed from news sources is generally turned around within 72 hours. Key items from the final accounts are available within 5-10 days of receipt of document.

33. IS A UNIQUE IDENTIFIER AVAILABLE FOR EACH COMPANY ON THE WORLDSCOPE DATABASE?

Yes. Field 06035 Worldscope Identifier provides a unique identifier for every company and multiple security records where applicable.

For U.S. companies and securities only, the Worldscope Identifier is based on the CUSIP code issued by the Committee on Uniform Security Identification Procedures. Therefore, when a CUSIP change occurs, the Worldscope Identifier must also change. In such cases Worldscope, with the exception of a few identifying fields, will delete the data on the old record and re-update it to a new record. Presence of data in Field 00000 Company Status indicates that the company or security had a CUSIP change. The data in this field contains the text "CUSIP changed to [new CUSIP]". Footnote C attached to Field 00000 Company Status will identify the new name of the company.

34. IS INTERIM FINANCIAL STATEMENT DATA AVAILABLE ON WORLDSCOPE?

Yes. In response to the increasing volume and frequency of interim information reporting by companies across the World, Worldscope now contains Interim time series financial statement data. The time series available may be quarterly, cumulative quarterly or semi-annual as determined by the individual company’s reporting pattern and is in addition to providing the key interim income statement fields on the annual times series. Interim time series data includes summary Balance Sheet, Income Statement and Cash Flow Information where this

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information is reported by the company concerned. The Interim data set includes up to 100 financial statement items (The Interim data items available on the annual time series are shown on page 40, 60, 79, and 99 The full Interim data subset including Financial Statement data, available in times series on some Worldscope platforms, will generally correspond to the Financial Statement and per share sections of the Fast Update templates beginning on page 117. Please contact Worldscope for further information (see Client Support Services for contact details)). This data is generally available for Quarter 1 1998 and subsequent quarters for US coverage and from 2001 for non-US coverage.

It should be noted that both the reporting and detail of Interim data varies greatly by country and by company.

35. WHAT IS A FAST UPDATE AND WHAT BENEFITS DO THESE UPDATES HAVE FOR TIMELINESS?

The Fast Update consists of a subset of 350 Financial Statement items and ratios, which are generally updated within 5-10 days of receipt of the annual filing or annual report This follows the update of preliminary data from news sources which is targeted for -72 hours from report. The Fast Update was introduced by Worldscope to improve the timely provision of key data, especially at peak times when it is not possible to fully update all annual reports on the day or receipt.

Generally, companies will:

1. first issue a Press Release with very summarized financials possibly followed by
2. a preliminary report (for example: the Regulatory News Service in the U.K., BALO in France and Tanshin filings for Tokyo listed companies)
3. And finally the full audited Annual Report.

Worldscope captures and constantly refreshes Fast Update items as more detailed information becomes available. The pattern of Worldscope updates is as follows:

1. Press Release information is captured on Worldscope, generally within 48 hours of publication.
2. Fast Update information, sourced from detailed preliminary filings, (or the annual report if preliminary information is not published by the company), is available on Worldscope within 10 days.
3. Worldscope full updates are completed from the audited Annual Report. Priority is given to companies which are index constituents, companies with indicators of market interest and/or with high market capitalization.

36. HOW CAN I IDENTIFY FULL AND FAST UPDATES ON WORLDSCOPE?

Worldscope contains two current fields to help you distinguish these updates.

Field 7013 Year of Fast Update contains the latest year for which Fast Update information is available e.g. “2001”.

Field 7016 Latest Annual Updated contains the latest year for which the latest Worldscope full update is available, e.g. “2001”.

Another useful date stamp item is the annual Field 5350 Date of fiscal period end, which contains the fiscal period closing date of the financial accounts for the company in question.

37. WHAT DATA IS AVAILABLE FOR IPOs- E.G. NEWLY LISTED COMPANIES?

A newly listed company or IPO may provide insufficient data in the prospectus to populate a detailed update. In this instance, Worldscope will add the company to the database with the

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level of financial data provided (may only be a few items) until more detailed information is published by the company concerned.

38. WHAT IS A LIMITED DATA SET COMPANY?

Companies that do not meet the criteria for full update on Worldscope, on the basis of Market Capitalization or other criteria (see Question 8 above) may be added with a Summary Data Set of information. This subset is similar to the Fast Update subset outlined in Frequently Asked Question 37 above and detailed in the templates from page 138. At June 2002, Worldscope contained 4,400 Limited Data Set companies across countries.

The current field 11519 Indicator-Limited Data Set Company identifies these companies, which will have Limited Data updates going forward.

A small number of companies, which previously had main market listings and were subsequently transferred to OTC market, may have prior year Full Updates. Annual field 07033 Full/Limited Coverage Indicator will show, for each year, whether the company has a Full or Limited update.

39. DOES WORLDSCOPE COVERAGE INCLUDE ADRs (AMERICAN DEPOSITORY RECEIPTS)?

Yes. ADRs trading on the NYSE, ASE, and NASDAQ under both sponsored and unsponsored programs are targeted under the coverage criteria. In addition, companies participating in sponsored programs and trading OTC are also targeted. See template on page 114 and ADR Frequently Asked Questions on page 29 for further information.

40. IS PER SHARE DATA PRESENTED ON A FISCAL OR CALENDAR BASIS?

All per share data for non-U.S. domiciled companies and securities and ratios derived from the per share data on the annual and interim time series is presented on a fiscal basis.

All annual time series per share data for U.S. domiciled companies and securities and ratios derived from the per share data is presented on a calendar basis, with the exception of data fields that are specifically designated as fiscal. All US interim time series data is provided on a fiscal basis. Further details related to fiscal years and per share data can be found in the definitions section. U.S. companies/securities can be identified by checking for 840 in field 06027 Nation Code.

All per share data and related ratios for ADR companies are presented on a fiscal basis.

Within the Worldscope database, unless otherwise stated, the following data items contained in the annual time series data are disclosed on a calendar year basis for U.S. companies and on a fiscal year basis for non-U.S. companies:

- All price and per share data (e.g.: market prices, market capitalization, earnings per share, dividends per share, book value per share, etc.) listed under the headings “Stock Data Annual Statistics” and “Stock Performance Annual Statistics” in the templates section starting on page 31.
- All interim data on the annual time series under the heading “Interim Data” in the templates section starting on page 31.
- Calendar year end basis means that the data is calculated on a December year-end basis whereas fiscal year end basis means that data is calculated on the company’s fiscal period end date basis.

Taking the EPS data as an example:

A company has a fiscal period end date of 30-06-2001 and reports quarterly information.

Calendar year end basis:

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For the year 2001, EPS Q1 (Wsc 05221) is at 31-03-2001; EPS Q2 (Wsc 05222) is at 30-06-2001; EPS Q3 (Wsc 05223) is at 30-09-2001 and EPS Q4 (Wsc 05224) is 31-12-2001. Annual EPS (Wsc 05201) is at 31-12-2001.

Fiscal year end basis:

For the year 2001, EPS Q1 (Wsc 05221) is at 30-09-2000; EPS Q2 (Wsc 05222) is at 31-12-2000; EPS Q3 (Wsc 05223) is at 31-03-2001 and EPS Q4 (Wsc 05224) is at 30-06-2001. Annual EPS (Wsc 05201) is at 30-06-2001.

Alternatively, Worldscope supplies the following data on a fiscal year end basis for all countries:

05202	Earnings per Share – Fiscal Period End
05491	Book Value – Outstanding Shares – Fiscal
05502	Cash Flow per Share – Fiscal
05110	Dividends per Share – Fiscal
05575	Stock Split/Dividend Ratio – Fiscal

41. HOW HAS WORLDSCOPE HANDLED THE EURO?

The currency in which you receive Worldscope data may be determined by your product platform. Both the Euro and the legacy currency values are available through the Worldscope delivery. However, the legacy currency values will not be supported anymore for any data after December 31, 2003. As such, we strongly suggest to use the Worldscope Euro currency values. A currency indicator field is also available which provides the original reporting currency. Historical data prior to the adoption of the Euro has been converted on the basis of the fixed 6-digit Euro/legacy exchange rate for each country.

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ADR Frequently Asked Questions

1. WHAT ADRs ARE INCLUDED ON WORLDSCOPE AND WHAT IS THE SELECTION CRITERIA?

The targeted population includes all ADRs listed on the NYSE, ASE or NASDAQ and sponsored ADRs which trade over the counter except for ADRs representing companies from countries not targeted for coverage.

2. HOW ARE ADRs CLASSIFIED ON WORLDSCOPE?

ADRs are treated as "company" entities on Worldscope. A link to the underlying foreign company represented by the ADR is provided if the company is included in the database. Financial statement and other templated data on the ADR Identifier other than U.S. GAAP data, pricing and dividends is derived from the underlying non-U.S. company and security adjusted by a conversion rate into U.S. dollars and the ADR factor, where applicable.

3. HOW CAN ADR COMPANY RECORDS BE IDENTIFIED?

ADRs on Worldscope can be identified by checking for the presence of data in field 11503 Indicator – ADR. In addition, ADRs have an Entity Type (field 06100) of "A".

4. HOW ARE ADRs LINKED TO THE UNDERLYING NON-US COMPANY?

The Worldscope Identifier of the underlying non-U.S. company and security represented by the ADR is provided in fields 06115 ADR Non-U.S. Company Identifier and field 06116 ADR Non-U.S. Security Identifier, respectively. This link is only provided when the non-U.S. company is included in Worldscope.

5. HOW IS ADR FINANCIAL STATEMENT AND OTHER TEMPLATED DATA DERIVED?

With the exception of U.S. GAAP data, pricing and dividends, standardized data on the ADR identifier is derived by a transfer from the non-U.S. company or security identifier. During the transfer, standardized data is converted into U.S. dollars and shares outstanding and per share data are additionally adjusted by the ADR exchange ratio. The average monthly exchange rate during the company's fiscal year (field 06101) is used to convert historical income statement items, cash flow items, and earnings per share. The fiscal year end exchange rate (field 06102) is used to convert historical balance sheet items and book value. The current exchange rate (field 06103) at the time of the update of the current item on the underlying non-US identifier) is used to convert all current items. The ADR exchange factor (field 05577), which is derived from the ADR ratio, is applied to shares and per share amounts after translating to U.S. dollars. Interim data in the current fiscal year (where year end earnings have not yet been reported) is translated to U.S. dollars using the current exchange rate and, when the fiscal year end data is updated, the interim data is recalculated using the year-end average exchange rate.

6. IS PER SHARE DATA PRESENTED ON A FISCAL OR CALENDAR BASIS?

Unlike the Worldscope presentation of U.S. companies, all per share data on ADRs is shown on a fiscal year basis rather than a calendar year basis.

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7. DOES WORLDSCOPE CARRY U.S. G.A.A.P. INFORMATION FOR ADRs?

Yes. 135 additional items are available only on ADR company records. The majority of these additional items are Financial Statement, per share items and ratios which reflect data adjusted to conform to U.S. G.A.A.P., for example Field 6795 Common Equity-GAAP or 5490 Book Value per ADR- GAAP. See ADRs template from page 114 for further information or details.

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Banks Template

Notes: #: Currently U.S. and Canadian companies only.

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06032	TELEX Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18358	Investor Relations - Address
18356	Investor Relations – E-mail Address
18359	Investor Relations - Phone/FAX
18121	Registrar – Name
18122	Registrar – Address
18123	Registrar – Telephone Number
18124	Registrar – Fax Number
18125	Registrar – Website
18126	Registrar – Email Address
18272	Company Founded Date
18273	Date of Incorporation
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06091	Business Description
06092	Business Description - Extended
07011	Employees
07001	Products
06100	Entity Type
06098	Currency of Analysis
06099	Currency of Document
05350	Date of Fiscal Period End
05352	Month of Fiscal Year End
05351	Length of Fiscal Period

Industry

06011	Industry Group
06010	General Industry Classification
07040	Dow Jones Industry Group
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3
07024	SIC Code 4
07025	SIC Code 5
07026	SIC Code 6

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07027	SIC Code 7
07028	SIC Code 8

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19502	Product Segment 1 - Operating Income
19503	Product Segment 1 - Assets
19504	Product Segment 1 - Capital Expenditures
19505	Product Segment 1 - Depreciation
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19512	Product Segment 2 - Operating Income
19513	Product Segment 2 - Assets
19514	Product Segment 2 - Capital Expenditures
19515	Product Segment 2 - Depreciation
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19522	Product Segment 3 - Operating Income
19523	Product Segment 3 - Assets
19524	Product Segment 3 - Capital Expenditures
19525	Product Segment 3 - Depreciation
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19532	Product Segment 4 - Operating Income
19533	Product Segment 4 - Assets
19534	Product Segment 4 - Capital Expenditures
19535	Product Segment 4 - Depreciation
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19542	Product Segment 5 - Operating Income
19543	Product Segment 5 - Assets
19544	Product Segment 5 - Capital Expenditures
19545	Product Segment 5 - Depreciation
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19552	Product Segment 6 - Operating Income
19553	Product Segment 6 - Assets
19554	Product Segment 6 - Capital Expenditures
19555	Product Segment 6 - Depreciation
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19562	Product Segment 7 - Operating Income
19563	Product Segment 7 - Assets
19564	Product Segment 7 - Capital Expenditures
19565	Product Segment 7 - Depreciation
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19572	Product Segment 8 - Operating Income
19573	Product Segment 8 - Assets
19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Code
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets
19594	Product Segment 10 - Capital Expenditures

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19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

Major Shareholders

18370	Major Shareholders

Auditors

07800	Parent Auditor 1
07801	Parent Auditor 1 - Affiliate 1
07802	Parent Auditor 1 - Affiliate 2
07803	Parent Auditor 1 - Affiliate 3
07804	Parent Auditor 1 - Affiliate 4
07805	Parent Auditor 2
07806	Parent Auditor 2 - Affiliate 1
07807	Parent Auditor 2 - Affiliate 2
07808	Parent Auditor 2 - Affiliate 3
07809	Parent Auditor 2 - Affiliate 4
07810	Parent Auditor 3
07811	Parent Auditor 3 - Affiliate 1
07812	Parent Auditor 3 - Affiliate 2
07813	Parent Auditor 3 - Affiliate 3
07814	Parent Auditor 3 - Affiliate 4
07815	Parent Auditor 4
07816	Parent Auditor 4 - Affiliate 1
07817	Parent Auditor 4 - Affiliate 2
07818	Parent Auditor 4 - Affiliate 3
07819	Parent Auditor 4 - Affiliate 4
01801	Auditor Fees

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization
07221	Common Equity - Current
07220	Common Equity
07230	Total Assets
07240	Net Sales or Revenues
07250	Net Income

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
07016	Latest Annual Updated
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05450	Common/Ordinary Shareholders
05449	Date of Common/Ordinary Shareholders
05474	Closely Held Shares - Current
05473	Date of Closely Held Shares

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05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08004	Market Capitalization - Public
05651	Common Shares Traded - Annual #
08006	Trading Volume #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal #
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal #
05202	Earnings per Share - Fiscal Year End
18193	Earnings per Share - As Reported
05200	Earnings Report Frequency
18208	Earnings per Share – Continuing Operations - Fiscal
18209	Earnings per Share Including Extraordinary Items - Fiscal
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
05226	Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05228	Discontinued Operations per Share
18205	Discontinued Operations – Total – per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05508	Sales per Share
05509	Operating Profit per Share
18210	Restructuring Expense per Share
18211	Restructuring Expense per Share - Pretax
18202	Cumulative Effect of Accounting Change per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05326	Number of Shares Authorized
05303	Treasury Shares
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05475	Closely Held Shares
08021	Closely Held Shares %
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio – Fiscal

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Weekly Time Series

05652	Common Shares Traded – Weekly
05080	Market Price – Week Close
05081	Market Price – Week High
05082	Market Price – Week Low

Balance Sheet

Assets

02004	Cash & Due from Banks
02255	Investments – Total
02205	Treasury Securities
02206	Federal Agency Securities
02207	State and Municipal Securities
02208	Trading Account Securities
02211	Securities Purchased under Resale Agreements
02262	Mortgage Backed Securities
02210	Federal Funds
02209	Other Securities
02250	Other Investments
02276	Loans - Net
02271	Loans – Total
02055	Interbank Loans
02264	Lease Financing
02265	Commercial & Industrial Loans
02266	Consumer & Instalment Loans
02267	Real Estate Mortgage Loans
02268	Foreign Loans
02269	Broker & Financial Institution Loans
02263	Unspecified/Other Loans
02274	Unearned Income
02275	Reserves for Loan Losses
02256	Investment in Associated Companies
02018	Customer Liabilities on Acceptances (Assets)
02240	Real Estate Assets
02501	Property, Plant & Equipment - Net
02652	Other Assets
02280	Interest Receivable
02647	Deferred Charges
02648	Tangible Other Assets
02649	Intangible Other Assets
02999	Total Assets

Liabilities & Shareholders' Equity

03019	Deposits - Total
03011	Demand Deposits
03015	Savings/Other Time Deposits
03017	Foreign Office Deposits
03018	Unspecified Deposits
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long-Term Debt
03245	Long-Term Debt Excluding Capitalized Leases
18281	Non-Convertible Debt
18282	Convertible Debt
03249	Capitalized Lease Obligations
03260	Provision for Risks and Charges
03262	Deferred Income
03263	Deferred Taxes
18183	Deferred Taxes-Credit
18184	Deferred Taxes-Debit
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03448	Preferred Stock Issued for ESOP
03449	ESOP Guarantees-Preferred Issued
03501	Common Equity

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03480 Common Stock
03481 Capital Surplus
03492 Revaluation Reserves
03493 Other Appropriated Reserves
03494 Unappropriated (Free) Reserves
03495 Retained Earnings
03490 Equity in Untaxed Reserves
03496 ESOP Guarantees
03497 Unrealized Foreign Exchange Gain/Loss
03498 Unrealized Gain/Loss on Marketable Securities
03499 Treasury Stock
03999 Total Liabilities & Shareholders' Equity

Income Statement

01016 Interest Income - Total
01007 Interest and Fees on Loans
01008 Interest Income on Federal Funds
01009 Interest Income on Bank Deposits
01010 Interest Income on Government Securities
01011 Other Interest or Dividend Income
01075 Interest Expense - Total
01072 Interest Expense on Bank Deposits
01073 Interest Expense on Federal Funds
01074 Interest Expense on Other Borrowed Funds
01251 Interest Expense on Debt
01255 Interest Capitalized
01076 Net Interest Income
01021 Non-Interest Income
01006 Investment Income
01018 Foreign Exchange Income
01270 Gains/Losses on Sale of Securities - Pretax
01266 Non-Operating Interest Income
01017 Trading Account Income
01019 Trusts & Fiduciary Income/Commission & Fees
01014 Trust Income
01015 Commission & Fees
01020 Other Operating Income
01245 Non-Interest Expense
01084 Staff Costs
01085 Equipment Expense
04049 Depreciation and Depletion
01204 Taxes Other than Income Taxes
01302 Operating Provisions
01230 Other Operating Expenses
01271 Provision for Loan Losses
01250 Operating Income
01253 Extraordinary Credit - Pretax
01254 Extraordinary Charge - Pretax
01262 Other Income/Expense - Net
01267 Pretax Equity in Earnings
01301 Reserves - Increase/Decrease
01401 Pretax Income
01451 Income Taxes
18186 Current Domestic Income Tax
18187 Current Foreign Income Tax
18188 Deferred Domestic Income Tax
18189 Deferred Foreign Income Tax
18185 Income Tax Credits
01501 Minority Interest
01503 Equity in Earnings
01504 After Tax Other Income/Expense
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extraordinary Items & Gain/Loss Sale of Assets

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Funds Flow Statement - per FASB 95

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04651	Additions to Other Assets
04355	Net Assets from Acquisitions
04442	Decrease in Loans
04753	Increase in Loans
04443	Increase/Decrease in Federal Home Loan Advances
04760	Increase in Investments
04440	Decrease in Investments
04351	Disposal of Fixed Assets
04797	Other Uses/(Sources) - Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow - Investing
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04401	Long Term Borrowings
04441	Increase in Deposits
04752	Decrease in Deposits
04821	Increase/Decrease in Short Term Borrowings
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04701	Reduction in Long Term Debt
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04448	Other Sources/(Uses) - Financing
04446	Other Sources - Financing
04447	Other Uses - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement - Cash

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04443	Increase/Decrease in Federal Home Loan Advances
04441	Increase in Deposits
04442	Decrease in Loans
04821	Increase/Decrease in Short Term Borrowings
04446	Other Sources - Financing
04796	Other Sources - Investing
04450	Other Sources
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04760	Increase in Investments
04752	Decrease in Deposits
04753	Increase in Loans
04701	Reduction in Long Term Debt
04601	Capital Expenditures (Additions to Fixed Assets)
04355	Net Assets from Acquisitions

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04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04651	Additions to Other Assets
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items
04851	Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement - Total Sources/Total Uses

Sources of Funds

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04443	Increase/Decrease in Federal Home Loan Advances
04441	Increase in Deposits
04442	Decrease in Loans
04821	Increase/Decrease in Short Term Borrowings
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items
04851	Increase/Decrease in Cash & Short Term Investments
04446	Other Sources - Financing
04796	Other Sources - Investing
04450	Other Sources
04501	Total Sources

Uses of Funds

04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04601	Capital Expenditures (Additions to Fixed Assets)
04355	Net Assets from Acquisitions
04701	Reduction in Long Term Debt
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04651	Additions to Other Assets
04760	Increase in Investments
04752	Decrease in Deposits
04753	Increase in Loans
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04811	Total Uses

Supplementary Data

Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
18087	Treasury Securities Available for Sale
18088	Federal Agency Securities Available for Sale
18089	State/Municipal Securities Available for Sale
18090	Mortgage Backed Securities Available for Sale
18091	Corporate Stock Available for Sale
18092	Other Securities Available for Sale
18093	Total Securities Available for Sale
02287	Total Non-Performing Assets
02285	Non-Performing Loans
02286	Other Non-Performing Assets

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01275	Net Loan Losses
01273	Actual Loan Losses
01274	Actual Recoveries
18280	Goodwill/Cost in Excess of Assets Purchased

Liability & Shareholders' Equity Fields

18232	Current Portion of Long Term Debt
18283	Debt Greater than 1 Year and Less than 5 Years
18284	Debt Greater than 5 Years and Less than 10 Years
18285	Debt Greater than 10 Years
03060	Accrued Taxes
03055	Federal Funds (Liability)
03056	Securities Sold under Repurchase Agreements
03058	Customer Liabilities on Acceptances (Liabilities)
03506	Common Equity – Fully Diluted
03450	Preferred Stock Treated as Common
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03482	Monetary Correction - Capital
18301	Foreign Currency Trans Adjust - Retained Earnings
03491	Goodwill Written Off
18302	Goodwill Written Off - Revaluation Reserve
18303	Goodwill Written Off - Retained Earnings
18065	Cumulative Goodwill Written Off
18352	Unfunded Pension Liabilities
03261	Pension/Postretirement Benefits
18141	Lease Commitments – Year 1
18142	Lease Commitments – Year 2
18143	Lease Commitments – Year 3
18144	Lease Commitments – Year 4
18145	Lease Commitments – Year 5
18146	Lease Commitments – Over 5 Years
18228	Tier 1 Capital
18229	Tier 2 Capital

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
18094	Interest/Dividends on Investment Securities - Taxable
18095	Interest/Dividends on Investment Securities - Tax Exempt
18096	Interest/Dividends Securities Available for Sale - Taxable
18097	Interest/Dividends Securities Available for Sale - Tax Exempt
18098	Interest/Dividends on Trading Account Securities
18140	Rental/Operating Lease Expense
01249	Operating Expenses - Total
01001	Net Sales or Revenues
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18227	Restructuring Expense
18224	Amortization and Impairment of Goodwill
01268	Dividend Income - Non-Operating
01263	Monetary Variations - Credits
01264	Monetary Variations - Debits
01265	Monetary Correction
01269	Discontinued Operations - Pretax
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01306	Gain/Loss on Disposal of Assets
01352	Foreign Exchange Transactions
01351	Foreign Currency Translation Gain/Loss
18200	Discontinued Operations – Total
18150	Income from Continuing Operations

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18175	Ordinary Profit (Japan)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales 18169 Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pretax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Cash Flow Fields

04500	External Financing
18216	Format Code – Cash Flow

Other Fields

18192	Dividends Provided for or Paid - Common
18231	Weighted Cost of Debt
03998	Total Capital
18220	Net Interest Margin (NIM)

Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pretax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earning per Share-Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

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	Qtr 1	Qtr 2	Qtr 3	Qtr 4
DPS - 5 yr avg	05141	05142	05143	05144

Monthly Price Information

	Month End Market Price	High Price	Low Price
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	050350	5036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
09502 Dividend Payout - per Share - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

Annual Statistics

09104 Price/Earnings Ratio – Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

Three Year Averages

08803 Total Investment Return

Five Year Averages

09121 Price/Earnings Ratio - Close

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09111	Price/Earnings Ratio - High
09116	Price/Earnings Ratio - Low
09126	Price/Earnings Ratio - Avg High-Low
09221	Earnings Yield - Close
09211	Earnings Yield - High
09216	Earnings Yield - Low
09226	Earnings Yield - Avg High-Low
09621	Price/Cash Flow Ratio
09421	Dividend Yield - Close
09411	Dividend Yield - High
09416	Dividend Yield - Low
09426	Dividend Yield - Avg High-Low
09521	Dividend Payout per Share
09321	Price/Book Value Ratio - Close
09311	Price/Book Value Ratio - High
09316	Price/Book Value Ratio - Low
09326	Price/Book Value Ratio - Avg High-Low
08805	Total Investment Return
09721	Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08666	Loan Growth
08631	Net Sales/Revenues Growth
08646	Operating Income Growth
08636	Net Income Growth
08621	Total Assets Growth
08616	Equity Growth
08626	Employees Growth
08676	Net Margin Growth
08601	Earnings per Share Growth
08611	Dividends per Share Growth
08606	Book Value per Share Growth
08579	Market Capitalization Growth

Three Year Averages

08581	Market Capitalization Growth

Five Year Averages

08670	Loan Growth
08635	Net Sales/Revenues Growth
08650	Operating Income Growth
08640	Net Income Growth
08625	Total Assets Growth
08620	Equity Growth
08630	Employees Growth
08680	Net Margin Growth
08605	Earnings per Share Growth
08615	Dividends per Share Growth
08610	Book Value per Share Growth

Profitability

Annual Statistics

08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08656	Reinvestment Rate - Total
08651	Reinvestment Rate - per Share
08326	Return on Assets
08376	Return on Invested Capital
15567	Return on Earning Assets
08911	Retained Earnings % Equity
08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08316	Operating Profit Margin
08361	Operating Income Return on Total Capital
08321	Pretax Margin
08346	Tax Rate
08356	Interest Rate - Estimated Average
08366	Net Margin
15144	Net Interest Income % Earning Assets
15150	Net Interest Income % Average Deposits

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15611	Efficiency of Earning Assets
15587	Earning Assets % Total Assets
08351	Sales per Employee
15593	Non-Interest Income % Total Revenues
15599	Total Interest Expense % Interest Bearing Liabilities
15605	Total Interest Income % Earning Assets

Five Year Averages

08305	Return on Equity - Total (%)
08375	Return on Equity - per Share
08656	Reinvestment Rate - Total
08660	Reinvestment Rate – per Share
08330	Return on Assets
08380	Return on Invested Capital
15570	Return on Earning Assets
08915	Retained Earnings % Equity
08385	Cash Earnings Return on Equity
08315	Cash Flow/Sales
08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pretax Margin
08350	Tax Rate
08360	Interest Rate - Estimated Average
08370	Net Margin
15147	Net Interest Income % Earning Assets
15153	Net Interest Income % Average Deposits
15614	Efficiency of Earning Assets
15590	Earning Assets % Total Assets
08355	Sales per Employee
15596	Non-Interest Income % Total Revenues
15602	Total Interest Expense % Interest Bearing Liabilities
15608	Total Interest Income % Earning Assets

Loan Loss Ratios

Annual Statistics

15019	Net Loan Losses % Total Loans
15079	Provision for Loan Losses % Total Loans
15073	Reserves for Loan Losses % Total Loans
15156	Reserves for Loan Losses % Total Assets
15085	Actual Loan Losses % Reserves for Loan Losses
15139	Loan Loss Coverage
15061	Non-Performing Loans % Total Loans
15001	Non-Performing Loans % Reserves for Loan Losses
15067	Non-Performing Loans % Equity

Five Year Averages

15022	Net Loan Losses % Total Loans
15082	Provision for Loan Losses % Total Loans
15076	Reserves for Loan Losses % Total Loans
15159	Reserves for Loan Losses % Total Assets
15088	Actual Loan Losses % Reserves for Loan Losses
15141	Loan Loss Coverage
15064	Non-Performing Loans % Total Loans
15004	Non-Performing Loans % Reserves for Loan Losses
15070	Non-Performing Loans % Equity

Deposit Ratios

Annual Statistics

15179	Demand Deposits % Total Deposits
15184	Savings Deposits % Total Deposits
15573	Foreign Office Deposits % Total Deposits

Five Year Averages

15181	Demand Deposits % Total Deposits
15187	Savings Deposits % Total Deposits
15577	Foreign Office Deposits % Total Deposits

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Asset Utilization

Annual Statistics

08406	Assets per Employee
08401	Total Asset Turnover
15043	Total Loans % Total Assets
15091	Invested Assets % Total Assets
08416	Capital Expenditure % Total Assets

Five Year Averages

08410	Assets per Employee
08405	Total Asset Turnover
15046	Total Loans % Total Assets
15094	Invested Assets % Total Assets
08420	Capital Expenditure % Total Assets

Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
08261	Operating Cash/Fixed Charges
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
15167	Invested Assets & Loans % Total Deposits
15161	Invested Assets % Total Deposits
15007	Equity % Total Deposits
15025	Total Capital % Total Deposits
15037	Total Deposits % Total Assets
15173	Earning Assets % Total Available funds
15097	Invested Assets % Liabilities
15115	Reserves for Loan Losses % Total Capital

Five Year Averages

08235	Total Debt % Common Equity
08230	Long Term Debt % Common Equity
08225	Total Debt % Total Capital
08220	Long Term Debt % Total Capital
08215	Minority Interest % Total Capital
08205	Equity % Total Capital
08210	Preferred Stock % Total Capital
08240	Total Debt % Total Assets
08245	Common Equity % Total Assets
15124	Total Capital % Total Assets
08265	Operating Cash/Fixed Charges
08260	Dividend Payout (% Earnings)
08910	Cash Dividends % Cash Flow
08270	Fixed Assets % Common Equity
15170	Invested Assets & Loans % Total Deposits
15164	Invested Assets % Total Deposits
15010	Equity % Total Deposits
15028	Total Capital % Total Deposits
15040	Total Deposits % Total Assets
15176	Earning Assets % Total Available funds
15100	Invested Assets % Liabilities
15118	Reserves for Loan Losses % Total Capital

Liquidity

Annual Statistics

15013	Cash & Securities % Total Deposits
15049	Total Loans % Total Deposits
15055	Ratio of Total Loans to Total Capital

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Five Year Averages

15016	Cash & Securities % Total Deposits
15052	Total Loans % Total Deposits
15058	Ratio of Total Loans to Total Capital

Foreign Business

Annual Statistics

07151	International Assets
07101	International Sales
07126	International Operating Income
08711	Foreign Return on Assets
08706	Foreign Asset Turnover
08701	Foreign Income Margin
08716	Foreign Assets Growth
08721	Foreign Sales Growth
08726	Foreign Income Growth
08736	Foreign Assets % Total Assets
08731	Foreign Sales % Total Sales
08741	Foreign Income % Total Income

Five Year Averages

08715	Foreign Return on Assets
08710	Foreign Asset Turnover
08705	Foreign Income Margin
08720	Foreign Assets Growth
08725	Foreign Sales Growth
08730	Foreign Income Growth
08740	Foreign Assets % Total Assets
08735	Foreign Sales % Total Sales
08745	Foreign Income % Total Income

Geographic Segment Data

19600	Geographic Segment 1 - Description
19601	Geographic Segment 1 - Sales
19602	Geographic Segment 1 - Operating Income
19603	Geographic Segment 1 - Assets
19604	Geographic Segment 1 - Capital Expenditures
19605	Geographic Segment 1 - Depreciation
19610	Geographic Segment 2 - Description
19611	Geographic Segment 2 - Sales
19612	Geographic Segment 2 - Operating Income
19613	Geographic Segment 2 - Assets
19614	Geographic Segment 2 - Capital Expenditures
19615	Geographic Segment 2 - Depreciation
19620	Geographic Segment 3 - Description
19621	Geographic Segment 3 - Sales
19622	Geographic Segment 3 - Operating Income
19623	Geographic Segment 3 - Assets
19624	Geographic Segment 3 - Capital Expenditures
19625	Geographic Segment 3 - Depreciation
19630	Geographic Segment 4 - Description
19631	Geographic Segment 4 - Sales
19632	Geographic Segment 4 - Operating Income
19633	Geographic Segment 4 - Assets
19634	Geographic Segment 4 - Capital Expenditures
19635	Geographic Segment 4 - Depreciation
19640	Geographic Segment 5 - Description
19641	Geographic Segment 5 - Sales
19642	Geographic Segment 5 - Operating Income
19643	Geographic Segment 5 - Assets
19644	Geographic Segment 5 - Capital Expenditures
19645	Geographic Segment 5 - Depreciation
19650	Geographic Segment 6 - Description
19651	Geographic Segment 6 - Sales
19652	Geographic Segment 6 - Operating Income
19653	Geographic Segment 6 - Assets
19654	Geographic Segment 6 - Capital Expenditures
19655	Geographic Segment 6 - Depreciation

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19660	Geographic Segment 7 - Description
19661	Geographic Segment 7 - Sales
19662	Geographic Segment 7 - Operating Income
19663	Geographic Segment 7 - Assets
19664	Geographic Segment 7 - Capital Expenditures
19665	Geographic Segment 7 - Depreciation
19670	Geographic Segment 8 - Description
19671	Geographic Segment 8 - Sales
19672	Geographic Segment 8 - Operating Income
19673	Geographic Segment 8 - Assets
19674	Geographic Segment 8 - Capital Expenditures
19675	Geographic Segment 8 - Depreciation
19680	Geographic Segment 9 - Description
19681	Geographic Segment 9 - Sales
19682	Geographic Segment 9 - Operating Income
19683	Geographic Segment 9 - Assets
19684	Geographic Segment 9 - Capital Expenditures
19685	Geographic Segment 9 - Depreciation
19690	Geographic Segment 10 - Description
19691	Geographic Segment 10 - Sales
19692	Geographic Segment 10 - Operating Income
19693	Geographic Segment 10 - Assets
19694	Geographic Segment 10 - Capital Expenditures
19695	Geographic Segment 10 - Depreciation

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%
07536	Accounting standards followed
07546	Auditors' opinion

Multiple Share Data

20001	Type of Share - Mult Share 1
20003	Worldscope Identifier - Mult Share 1
20005	SEDOL - Mult Share 1
20006	CUSIP - Mult Share 1
20007	ISIN - Mult Share 1
20008	Ticker Symbol - Mult Share 1
20009	Stock Exchange(s) Listed - Mult Share 1
20011	Inactive Date - Mult Share 1
20020	Common Shares Outstanding - Current - Mult Share 1
20021	Market Price - Current - Mult Share 1
20022	Date of Current Price - Mult Share 1
20023	Market Capitalization - Current - Mult Share 1
20024	Earnings per Share - Last 12 Mos - Mult Share 1
20025	Dividends per Share - Last 12 Mos - Mult Share 1
20026	Price/Earnings Ratio - Current - Mult Share 1
20027	Price/Book Value Ratio - Current - Mult Share 1
20028	Dividend Yield - Current - Mult Share 1
20040	Common Shares Outstanding - Mult Share 1
20002	Par Value - Mult Share 1
20042	Market Price - Year End - Mult Share 1
20041	Market Capitalization - Mult Share 1
20043	Earnings per Share - Mult Share 1
20044	Dividends per Share - Mult Share 1
20045	Book Value per Share - Mult Share 1
20046	Price/Earnings Ratio - Close - Mult Share 1
20047	Price/Book Value Ratio - Close - Mult Share 1
20048	Dividend Yield - Close - Mult Share 1
20101	Type of Share - Mult Share 2
20103	Worldscope Identifier - Mult Share 2

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20105	SEDOL - Mult Share 2
20106	CUSIP - Mult Share 2
20107	ISIN - Mult Share 2
20108	Ticker Symbol - Mult Share 2
20109	Stock Exchange(s) Listed - Mult Share 2
20111	Inactive Date - Mult Share 2
20120	Common Shares Outstanding - Current - Mult Share 2
20121	Market Price - Current - Mult Share 2
20122	Date of Current Price - Mult Share 2
20123	Market Capitalization - Current - Mult Share 2
20124	Earnings per Share - Last 12 Mos - Mult Share 2
20125	Dividends per Share - Last 12 Mos - Mult Share 2
20126	Price/Earnings Ratio - Current - Mult Share 2
20127	Price/Book Value Ratio - Current - Mult Share 2
20128	Dividend Yield - Current - Mult Share 2
20140	Common Shares Outstanding - Mult Share 2
20102	Par Value - Mult Share 2
20142	Market Price - Year End - Mult Share 2
20141	Market Capitalization - Mult Share 2
20143	Earnings per Share - Mult Share 2
20144	Dividends per Share - Mult Share 2
20145	Book Value per Share - Mult Share 2
20146	Price/Earnings Ratio - Close - Mult Share 2
20147	Price/Book Value Ratio - Close - Mult Share 2
20148	Dividend Yield - Close - Mult Share 2
20201	Type of Share - Mult Share 3
20203	Worldscope Identifier - Mult Share 3
20205	SEDOL - Mult Share 3
20206	CUSIP - Mult Share 3
20207	ISIN - Mult Share 3
20208	Ticker Symbol - Mult Share 3
20209	Stock Exchange(s) Listed - Mult Share 3
20211	Inactive Date - Mult Share 3
20220	Common Shares Outstanding - Current - Mult Share 3
20221	Market Price - Current - Mult Share 3
20222	Date of Current Price - Mult Share 3
20223	Market Capitalization - Current - Mult Share 3
20224	Earnings per Share - Last 12 Mos - Mult Share 3
20225	Dividends per Share - Last 12 Mos - Mult Share 3
20226	Price/Earnings Ratio - Current - Mult Share 3
20227	Price/Book Value Ratio - Current - Mult Share 3
20228	Dividend Yield - Current - Mult Share 3
20240	Common Shares Outstanding - Mult Share 3
20202	Par Value - Mult Share 3
20242	Market Price - Year End - Mult Share 3
20241	Market Capitalization - Mult Share 3
20243	Earnings per Share - Mult Share 3
20244	Dividends per Share - Mult Share 3
20245	Book Value per Share - Mult Share 3
20246	Price/Earnings Ratio - Close - Mult Share 3
20247	Price/Book Value Ratio - Close - Mult Share 3
20248	Dividend Yield - Close - Mult Share 3
20301	Type of Share - Mult Share 4
20303	Worldscope Identifier - Mult Share 4
20305	SEDOL - Mult Share 4
20306	CUSIP - Mult Share 4
20307	ISIN - Mult Share 4
20308	Ticker Symbol - Mult Share 4
20309	Stock Exchange(s) Listed - Mult Share 4
20311	Inactive Date - Mult Share 4

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20320	Common Shares Outstanding - Current - Mult Share 4
20321	Market Price - Current - Mult Share 4
20322	Date of Current Price - Mult Share 4
20323	Market Capitalization - Current - Mult Share 4
20324	Earnings per Share - Last 12 Mos - Mult Share 4
20325	Dividends per Share - Last 12 Mos - Mult Share 4
20326	Price/Earnings Ratio - Current - Mult Share 4
20327	Price/Book Value Ratio - Current - Mult Share 4
20328	Dividend Yield - Current - Mult Share 4
20340	Common Shares Outstanding - Mult Share 4
20302	Par Value - Mult Share 4
20342	Market Price - Year End - Mult Share 4
20341	Market Capitalization - Mult Share 4
20343	Earnings per Share - Mult Share 4
20344	Dividends per Share - Mult Share 4
20345	Book Value per Share - Mult Share 4
20346	Price/Earnings Ratio - Close - Mult Share 4
20347	Price/Book Value Ratio - Close - Mult Share 4
20348	Dividend Yield - Close - Mult Share 4
20401	Type of Share - Mult Share 5
20403	Worldscope Identifier - Mult Share 5
20405	SEDOL - Mult Share 5
20406	CUSIP - Mult Share 5
20407	ISIN - Mult Share 5
20408	Ticker Symbol - Mult Share 5
20409	Stock Exchange(s) Listed - Mult Share 5
20411	Inactive Date - Mult Share 5
20420	Common Shares Outstanding - Current - Mult Share 5
20421	Market Price - Current - Mult Share 5
20422	Date of Current Price - Mult Share 5
20423	Market Capitalization - Current - Mult Share 5
20424	Earnings per Share - Last 12 Mos - Mult Share 5
20425	Dividends per Share - Last 12 Mos - Mult Share 5
20426	Price/Earnings Ratio - Current - Mult Share 5
20427	Price/Book Value Ratio - Current - Mult Share 5
20428	Dividend Yield - Current - Mult Share 5
20440	Common Shares Outstanding - Mult Share 5
20402	Par Value - Mult Share 5
20442	Market Price - Year End - Mult Share 5
20441	Market Capitalization - Mult Share 5
20443	Earnings per Share - Mult Share 5
20444	Dividends per Share - Mult Share 5
20445	Book Value per Share - Mult Share 5
20446	Price/Earnings Ratio - Close - Mult Share 5
20447	Price/Book Value Ratio - Close - Mult Share 5
20448	Dividend Yield - Close - Mult Share 5
20501	Type of Share - Mult Share 6
20503	Worldscope Identifier - Mult Share 6
20505	SEDOL - Mult Share 6
20506	CUSIP - Mult Share 6
20507	ISIN - Mult Share 6
20508	Ticker Symbol - Mult Share 6
20509	Stock Exchange(s) Listed - Mult Share 6
20511	Inactive Date - Mult Share 6
20520	Common Shares Outstanding - Current - Mult Share 6
20521	Market Price - Current - Mult Share 6
20522	Date of Current Price - Mult Share 6
20523	Market Capitalization - Current - Mult Share 6
20524	Earnings per Share - Last 12 Mos - Mult Share 6

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20525	Dividends per Share - Last 12 Mos - Mult Share 6
20526	Price/Earnings Ratio - Current - Mult Share 6
20527	Price/Book Value Ratio - Current - Mult Share 6
20528	Dividend Yield - Current - Mult Share 6
20540	Common Shares Outstanding - Mult Share 6
20502	Par Value - Mult Share 6
20542	Market Price - Year End - Mult Share 6
20541	Market Capitalization - Mult Share 6
20543	Earnings per Share - Mult Share 6
20544	Dividends per Share - Mult Share 6
20545	Book Value per Share - Mult Share 6
20546	Price/Earnings Ratio - Close - Mult Share 6
20547	Price/Book Value Ratio - Close - Mult Share 6
20548	Dividend Yield - Close - Mult Share 6
20601	Type of Share - Mult Share 7
20603	Worldscope Identifier - Mult Share 7
20605	SEDOL - Mult Share 7
20606	CUSIP - Mult Share 7
20607	ISIN - Mult Share 7
20608	Ticker Symbol - Mult Share 7
20609	Stock Exchange(s) Listed - Mult Share 7
20611	Inactive Date - Mult Share 7
20620	Common Shares Outstanding - Current - Mult Share 7
20621	Market Price - Current - Mult Share 7
20622	Date of Current Price - Mult Share 7
20623	Market Capitalization - Current - Mult Share 7
20624	Earnings per Share - Last 12 Mos - Mult Share 7
20625	Dividends per Share - Last 12 Mos - Mult Share 7
20626	Price/Earnings Ratio - Current - Mult Share 7
20627	Price/Book Value Ratio - Current - Mult Share 7
20628	Dividend Yield - Current - Mult Share 7
20640	Common Shares Outstanding - Mult Share 7
20602	Par Value - Mult Share 7
20642	Market Price - Year End - Mult Share 7
20641	Market Capitalization - Mult Share 7
20643	Earnings per Share - Mult Share 7
20644	Dividends per Share - Mult Share 7
20645	Book Value per Share - Mult Share 7
20646	Price/Earnings Ratio - Close - Mult Share 7
20647	Price/Book Value Ratio - Close - Mult Share 7
20648	Dividend Yield - Close - Mult Share 7

Monthly Foreign Exchange Rates

11013	To U.S. Dollars - Current
11002	To U.S. Dollars - January Month End
11003	To U.S. Dollars - February Month End
11004	To U.S. Dollars - March Month End
11005	To U.S. Dollars - April Month End
11006	To U.S. Dollars - May Month End
11007	To U.S. Dollars - June Month End
11008	To U.S. Dollars - July Month End
11009	To U.S. Dollars - August Month End
11010	To U.S. Dollars - September Month End
11011	To U.S. Dollars - October Month End
11012	To U.S. Dollars - November Month End
11001	To U.S. Dollars - December Month End
11113	From Euro Currency to Legacy/Local – Current
11102	From Euro Currency to Legacy/Local – January
11103	From Euro Currency to Legacy/Local – February

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11104	From Euro Currency to Legacy/Local – March
11105	From Euro Currency to Legacy/Local – April
11106	From Euro Currency to Legacy/Local – May
11107	From Euro Currency to Legacy/Local – June
11108	From Euro Currency to Legacy/Local – July
11109	From Euro Currency to Legacy/Local – August
11110	From Euro Currency to Legacy/Local – September
11111	From Euro Currency to Legacy/Local – October
11112	From Euro Currency to Legacy/Local – November
11101	From Euro Currency to Legacy/Local – Year End
11202	From ECU Currency to Local – January
11203	From ECU Currency to Local – February
11204	From ECU Currency to Local – March
11205	From ECU Currency to Local – April
11206	From ECU Currency to Local – May
11207	From ECU Currency to Local – June
11208	From ECU Currency to Local – July
11209	From ECU Currency to Local – August
11210	From ECU Currency to Local – September
11211	From ECU Currency to Local – October
11212	From ECU Currency to Local – November
11201	From ECU Currency to Local – Year End
11313	Legacy to U.S. Currency – Current
11302	Legacy to U.S. Currency – January
11303	Legacy to U.S. Currency – February
11304	Legacy to U.S. Currency – March
11305	Legacy to U.S. Currency – April
11306	Legacy to U.S. Currency – May
11307	Legacy to U.S. Currency – June
11308	Legacy to U.S. Currency – July
11309	Legacy to U.S. Currency – August
11310	Legacy to U.S. Currency – September
11311	Legacy to U.S. Currency – October
11312	Legacy to U.S. Currency – November
11301	Legacy to U.S. Currency – Year End

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Industrial Companies Template

Notes:

#: Currently U.S. and Canadian companies only.

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06032	TELEX Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18358	Investor Relations – Address
18356	Investor Relations – E-mail Address
18359	Investor Relations - Phone/Fax
18121	Registrar – Name
18122	Registrar – Address
18123	Registrar – Telephone Number
18124	Registrar – Fax Number
18125	Registrar – Website
18126	Registrar – Email Address
18272	Company Founded Date
18273	Date of Incorporation
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06091	Business Description
06092	Business Description - Extended
07011	Employees
07001	Products
06100	Entity Type
06098	Currency of Analysis
06099	Currency of Document
05350	Date of Fiscal Period End
05352	Month of Fiscal Year End
05351	Length of Fiscal Period

Industry

06011	Industry Group
06010	General Industry Classification
07040	Dow Jones Industry Group
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3
07024	SIC Code 4
07025	SIC Code 5

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07026	SIC Code 6
07027	SIC Code 7
07028	SIC Code 8

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19502	Product Segment 1 - Operating Income
19503	Product Segment 1 - Assets
19504	Product Segment 1 - Capital Expenditures
19505	Product Segment 1 - Depreciation
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19512	Product Segment 2 - Operating Income
19513	Product Segment 2 - Assets
19514	Product Segment 2 - Capital Expenditures
19515	Product Segment 2 - Depreciation
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19522	Product Segment 3 - Operating Income
19523	Product Segment 3 - Assets
19524	Product Segment 3 - Capital Expenditures
19525	Product Segment 3 - Depreciation
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19532	Product Segment 4 - Operating Income
19533	Product Segment 4 - Assets
19534	Product Segment 4 - Capital Expenditures
19535	Product Segment 4 - Depreciation
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19542	Product Segment 5 - Operating Income
19543	Product Segment 5 - Assets
19544	Product Segment 5 - Capital Expenditures
19545	Product Segment 5 - Depreciation
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19552	Product Segment 6 - Operating Income
19553	Product Segment 6 - Assets
19554	Product Segment 6 - Capital Expenditures
19555	Product Segment 6 - Depreciation
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19562	Product Segment 7 - Operating Income
19563	Product Segment 7 - Assets
19564	Product Segment 7 - Capital Expenditures
19565	Product Segment 7 - Depreciation
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19572	Product Segment 8 - Operating Income
19573	Product Segment 8 - Assets
19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Codes
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets

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19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

Major Shareholders

18370	Major Shareholders

Auditors

07800	Parent Auditor 1
07801	Parent Auditor 1 - Affiliate 1
07802	Parent Auditor 1 - Affiliate 2
07803	Parent Auditor 1 - Affiliate 3
07804	Parent Auditor 1 - Affiliate 4
07805	Parent Auditor 2
07806	Parent Auditor 2 - Affiliate 1
07807	Parent Auditor 2 - Affiliate 2
07808	Parent Auditor 2 - Affiliate 3
07809	Parent Auditor 2 - Affiliate 4
07810	Parent Auditor 3
07811	Parent Auditor 3 - Affiliate 1
07812	Parent Auditor 3 - Affiliate 2
07813	Parent Auditor 3 - Affiliate 3
07814	Parent Auditor 3 - Affiliate 4
07815	Parent Auditor 4
07816	Parent Auditor 4 - Affiliate 1
07817	Parent Auditor 4 - Affiliate 2
07818	Parent Auditor 4 - Affiliate 3
07819	Parent Auditor 4 - Affiliate 4
01801	Auditor Fees

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization
07221	Common Equity - Current
07220	Common Equity
07230	Total Assets
07240	Net Sales or Revenues
07250	Net Income

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
07016	Latest Annual Updated
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05450	Common/Ordinary Shareholders
05449	Date of Common/Ordinary Shareholders

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05474	Closely Held Shares - Current
05473	Date of Closely Held Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08004	Market Capitalization - Public
05651	Common Shares Traded - Annual #
08006	Trading Volume #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal #
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal #
05202	Earnings per Share - Fiscal Year End
18193	Earnings per Share - As Reported
05200	Earnings Report Frequency
18208	Earnings per Share – Continuing Operations - Fiscal
18209	Earnings per Share Including Extraordinary Items - Fiscal
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
05226	Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05228	Discontinued Operations per Share
18205	Discontinued Operations – Total – per Share
18202	Cumulative Effect of Accounting Change per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05503	Long Term Liabilities per Share
05508	Sales per Share
05509	Operating Profit per Share
18210	Restructuring Expense per Share
18211	Restructuring Expense per Share - Pretax
05506	Working Capital per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05326	Number of Shares Authorized
05303	Treasury Shares
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS

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05475 Closely Held Shares

08021 Closely Held Shares %

05576 Stock Split/Dividend Ratio

05575 Stock Split/Dividend Ratio – Fiscal

Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

Balance Sheet

Assets

02001 Cash & Short Term Investments

02003 Cash

02008 Short Term Investments

02051 Receivables (Net)

02101 Inventories -Total

02097 Raw Materials

02098 Work in Process

02099 Finished Goods

02100 Progress Payments & Other

02140 Prepaid Expenses

02149 Other Current Assets

02201 Current Assets - Total

02258 Long Term Receivables

02256 Investment in Associated Companies

02250 Other Investments

02501 Property Plant and Equipment – Net

02301 Property Plant and Equipment - Gross

18375 Land

18376 Buildings

18377 Machinery & Equipment

18378 Rental/Lease Property

18380 Transportation Equipment

18379 Property Plant & Equipment - Other

18381 Property Plant & Equipment under Capitalized Leases

02401 Accumulated Depreciation

18383 Accumulated Depreciation - Land

18384 Accumulated Depreciation - Buildings

18385 Accumulated Depreciation - Machinery & Equipment

18386 Accumulated Depreciation - Rental/Lease Property

18388 Accumulated Depreciation - Transportation Equipment

18387 Accumulated Depreciation – Other Property Plant & Equipment

18389 Accumulated Depreciation - P P & E under Capitalized Leases

02652 Other Assets

02647 Deferred Charges

02648 Tangible Other Assets

02649 Intangible Other Assets

02999 Total Assets

Liabilities & Shareholders' Equity

03040 Accounts Payable

03051 Short Term Debt & Current Portion of Long Term Debt

03054 Accrued Payroll

03063 Income Taxes Payable

03061 Dividends Payable

03066 Other Current Liabilities

03101 Current Liabilities - Total

03251 Long Term Debt

03245 Long Term Debt Excluding Capitalized Leases

18281 Non Convertible Debt

18282 Convertible Debt

03249 Capitalized Lease Obligations

03260 Provision for Risks and Charges

03262 Deferred Income

03263 Deferred Taxes

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18183	Deferred Taxes - Credit
18184	Deferred Taxes - Debit
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03448	Preferred Stock Issued for ESOP
03449	ESOP Guarantees - Preferred Issued
03501	Common Equity
03480	Common Stock
03481	Capital Surplus
03492	Revaluation Reserves
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03490	Equity in Untaxed Reserves
03496	ESOP Guarantees
03497	Unrealized Foreign Exchange Gain/Loss
03498	Unrealized Gain/Loss on Marketable Securities
03499	Treasury Stock
03999	Total Liabilities & Shareholders' Equity

Income Statement

01001	Net Sales or Revenues
01051	Cost of Goods Sold
01151	Depreciation, Depletion & Amortization
01148	Depreciation
01149	Amortization of Intangibles
01150	Amortization of Deferred Charges
01100	Gross Income
01101	Selling, General & Administrative Expenses
01230	Other Operating Expenses
01249	Operating Expenses - Total
01250	Operating Income
01253	Extraordinary Credit - Pretax
01254	Extraordinary Charge - Pretax
01266	Non-Operating Interest Income
01301	Reserves - Increase/Decrease
01267	Pretax Equity in Earnings
01262	Other Income/Expense - Net
01251	Interest Expense on Debt
01255	Interest Capitalized
01401	Pretax Income
01451	Income Taxes
18186	Current Domestic Income Tax
18187	Current Foreign Income Tax
18188	Deferred Domestic Income Tax
18189	Deferred Foreign Income Tax
18185	Income Tax Credits
01501	Minority Interest
01503	Equity in Earnings
01504	After Tax Other Income/Expense
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

Funds Flow Statement - per FASB 95

04001	Net Income / Starting Line
04051	Depreciation, Depletion & Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04101	Deferred Income Taxes & Investment Tax Credit

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04199 Deferred Income Taxes
04100 Investment Tax Credits
04151 Other Cash Flow
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
04825 Decrease/Increase in Receivables
04826 Decrease/Increase in Inventories
04827 Increase/Decrease in Accounts Payable
04828 Increase/Decrease in Income Taxes Payable
04829 Increase/Decrease in Other Accruals
04830 Decrease/Increase in Other Assets/Liabilities
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04651 Additions to Other Assets
04355 Net Assets from Acquisitions
04760 Increase in Investments
04440 Decrease in Investments
04351 Disposal of Fixed Assets
04797 Other Uses/(Sources) - Investing
04795 Other Uses - Investing
04796 Other Sources - Investing
04870 Net Cash Flow - Investing
04251 Net Proceeds from Sale/Issue of Common & Preferred
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04401 Long Term Borrowings
04821 Increase/Decrease in Short Term Borrowings
04701 Reduction in Long Term Debt
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04448 Other Sources/(Uses) - Financing
04446 Other Sources - Financing
04447 Other Uses - Financing
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement - Cash

04001 Net Income / Starting Line
04051 Depreciation, Depletion & Amortization
04049 Depreciation and Depletion
04050 Amortization of Intangible Assets
04101 Deferred Income Taxes & Investment Tax Credit
04199 Deferred Income Taxes
04100 Investment Tax Credits
04151 Other Cash Flow
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
04825 Decrease/Increase in Receivables
04826 Decrease/Increase in Inventories
04827 Increase/Decrease in Accounts Payable
04828 Increase/Decrease in Income Taxes Payable
04829 Increase/Decrease in Other Accruals
04830 Decrease/Increase in Other Assets/Liabilities
04401 Long Term Borrowings
04251 Net Proceeds from Sale/Issue Common & Preferred
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04351 Disposal of Fixed Assets
04440 Decrease in Investments

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04821 Increase/Decrease in Short Term Borrowings

04446 Other Sources - Financing

04796 Other Sources - Investing

04450 Other Sources

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04760 Increase in Investments

04701 Reduction in Long Term Debt

04601 Capital Expenditures (Additions to Fixed Assets)

04355 Net Assets from Acquisitions

04751 Com/Pfd Purchased, Retired, Converted, Redeemed

04651 Additions to Other Assets

04795 Other Uses - Investing

04447 Other Uses - Financing

04799 Other Uses

04840 Effect of Exchange Rate on Cash

04452 Changes in Cash and/or Liquid Items

04851 Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement – Total Sources/Total Uses

Sources of Funds

04001 Net Income / Starting Line

04051 Depreciation, Depletion & Amortization

04049 Depreciation and Depletion

04050 Amortization of Intangible Assets

04101 Deferred Income Taxes & Investment Tax Credit

04199 Deferred Income Taxes

04100 Investment Tax Credits

04151 Other Cash Flow

04201 Funds from Operations

04225 Extraordinary Items

04831 Funds from/for Other Operating Activities

04825 Decrease/Increase in Receivables

04826 Decrease/Increase in Inventories

04827 Increase/Decrease in Accounts Payable

04828 Increase/Decrease in Income Taxes Payable

04829 Increase/Decrease in Other Accruals

04830 Decrease/Increase in Other Assets/Liabilities

04401 Long Term Borrowings

04251 Net Proceeds from Sale/Issue Common & Preferred

04301 Proceeds from Stock Options

04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets

04440 Decrease in Investments

04821 Increase/Decrease in Short Term Borrowings

04840 Effect of Exchange on Cash

04452 Changes in Cash and/or Liquid Items

04851 Increase/Decrease in Cash & Short Term Investments

04446 Other Sources - Financing

04796 Other Sources - Investing

04450 Other Sources

04501 Total Sources

Uses of Funds

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04601 Capital Expenditures (Additions to Fixed Assets)

04355 Net Assets from Acquisitions

04701 Reduction in Long Term Debt

04751 Com/Pfd Purchased, Retired, Converted, Redeemed

04651 Additions to Other Assets

04760 Increase in Investments

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04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04811	Total Uses

Supplementary Data

Asset fields

18214	Exchange Rate Used in Translating Balance Sheet
18297	Trade Receivables - Net
18298	Provision for Bad Debt
18280	Goodwill/Cost in Excess of Assets Purchased

Liability Fields

03062	Interest Payable
03069	Other Accrued Expenses
03255	Total Debt
18232	Current Portion of Long Term Debt
18283	Debt Greater than 1 Year and Less than 5 Years
18284	Debt Greater than 5 Years and Less than 10 Years
18285	Debt Greater than 10 Years
03506	Common Equity – Fully Diluted
03450	Preferred Stock Treated as Common
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03482	Monetary Correction - Capital
18301	Foreign Currency Trans Adjust - Retained Earnings
03491	Goodwill Written Off
18302	Goodwill Written Off – Revaluation Reserve
18303	Goodwill Written Off - Retained Earnings
18065	Cumulative Goodwill Written Off
18352	Unfunded Pension Liabilities
03261	Pension/Postretirement Benefits
18141	Lease Commitments – Year 1
18142	Lease Commitments – Year 2
18143	Lease Commitments – Year 3
18144	Lease Commitments – Year 4
18145	Lease Commitments – Year 5
18146	Lease Commitments – Over 5 Years

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
18195	Material Expense
18196	Change in Inventory
18197	Capitalized Costs
01084	Staff Costs
18063	Excise/Windfall Profit Tax
01201	Research & Development Expense
01204	Taxes Other than Income Taxes
18140	Rental/Operating Lease Expense
18155	Operating Income before Depreciation/Amortization
18227	Restructuring Expense
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01351	Foreign Currency Translation Gain/Loss
01268	Dividend Income - Non-Operating
01263	Monetary Variations - Credits
01264	Monetary Variations - Debits
01265	Monetary Correction
01302	Operating Provisions
01269	Discontinued Operations - Pretax
01306	Gain/Loss on Disposal of Assets
01352	Foreign Exchange Transactions

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18200	Discontinued Operations – Total
18150	Income from Continuing Operations
18175	Ordinary Profit (Japan)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pretax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Cash Flow Fields

04148	Interest Paid
04149	Interest Income
04150	Taxation
04500	External Financing
04900	Increase/Decrease in Working Capital
18216	Format Code – Cash Flow

Other Fields

18223	Order Backlog
18231	Weighted Cost of Debt
03151	Working Capital
03998	Total Capital
18192	Dividends Provided for or Paid - Common
07161	Exports

Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pretax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross05175	05176	05177	05178	
DPS - Special - Dec Date	05965	05966	05968	05969

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DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

Monthly Price Information

	Month End Market Price	High Price	Low Price
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High
09205	Earnings Yield - Current Low
09602	Price/Cash Flow - Current
09302	Price/Book Value Ratio - Current
09402	Dividend Yield - Current
08372	Return on Equity - per Share - Current
08652	Reinvestment Rate - per Share - Current
09502	Dividend Payout - per Share - Current
09001	Price Trend - Last Week
09005	Price Trend - Four Week
09011	Price Trend - Quarter to Date
09016	Price Trend - Previous Quarter
09021	Price Trend - Year to Date
09006	Price Trend - 13 Weeks
09007	Price Trend – 26 Weeks
09026	Price Trend - 52 Weeks
09802	Beta
09803	Alpha

Annual Statistics

09104	Price/Earnings Ratio - Close
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09204	Earnings Yield - Close
09200	Earnings Yield - High
09201	Earnings Yield - Low
09206	Earnings Yield - Avg High-Low
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close
09400	Dividend Yield - High
09401	Dividend Yield - Low
09406	Dividend Yield - Avg High-Low
09504	Dividend Payout per Share
09304	Price/Book Value Ratio - Close
09300	Price/Book Value Ratio - High
09301	Price/Book Value Ratio - Low
09306	Price/Book Value Ratio - Avg High-Low
09904	Price/Sales per Share Ratio

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08801 Total Investment Return

08806 Price Volatility

09704 Market Capitalization/Common Equity

Three Year Averages

08803 Total Investment Return

Five Year Averages

09121 Price/Earnings Ratio – Close

09111 Price/Earnings Ratio - High

09116 Price/Earnings Ratio - Low

09126 Price/Earnings Ratio - Avg High-Low

09221 Earnings Yield - Close

09211 Earnings Yield - High

09216 Earnings Yield - Low

09226 Earnings Yield - Avg High-Low

09621 Price/Cash Flow Ratio

09421 Dividend Yield - Close

09411 Dividend Yield - High

09416 Dividend Yield - Low

09426 Dividend Yield - Avg High-Low

09521 Dividend Payout per Share

09321 Price/Book Value Ratio - Close

09311 Price/Book Value Ratio - High

09316 Price/Book Value Ratio - Low

09326 Price/Book Value Ratio - Avg High-Low

08805 Total Investment Return

09721 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth

08646 Operating Income Growth

08636 Net Income Growth

08621 Total Assets Growth

08616 Equity Growth

08626 Employees Growth

08601 Earnings per Share Growth

08611 Dividends per Share Growth

08606 Book Value per Share Growth

08676 Net Margin Growth

08579 Market Capitalization

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Three Year Averages

08581 Market Capitalization Growth

Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08630 Employees Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

Profitability

Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08901 Accounts Payable % Sales
08311 Cash Flow/Sales
08331 Cost Goods Sold/Sales
08306 Gross Profit Margin
08336 Selling, General & Administrative Expense/Sales
08341 Research & Development/Sales
08316 Operating Profit Margin
08361 Operating Income/Total Capital
08321 Pretax Margin
08346 Tax Rate
08356 Interest Rate - Estimated Average
08366 Net Margin
08351 Sales per Employee

Five Year Averages

08305 Return on Equity – Total (%)
08660 Reinvestment Rate - Total
08655 Reinvestment Rate - per Share
08375 Return on Equity - per Share
08330 Return on Assets
08380 Return on Invested Capital
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08905 Accounts Payable % Sales
08315 Cash Flow/Sales
08335 Cost Goods Sold/Sales
08310 Gross Profit Margin
08340 Selling, General & Administrative Expense/Sales
08345 Research & Development/Sales
08320 Operating Profit Margin
08365 Operating Income/Total Capital
08325 Pretax Margin
08350 Tax Rate
08360 Interest Rate - Estimated Average
08370 Net Margin
08355 Sales per Employee

Asset Utilization

Annual Statistics

08406 Assets per Employee
08401 Total Asset Turnover
08136 Inventory Turnover
08431 Net Sales to Gross Fixed Asset
08141 Net Sales % Working Capital
08411 Capital Expenditure % Gross Fixed Assets
08416 Capital Expenditure % Total Assets
08421 Capital Expenditure % Sales

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08426 Accumulated Depreciation % Gross Fixed Assets

Five Year Averages

08410 Assets per Employee

08405 Total Asset Turnover

08140 Inventory Turnover

08435 Net Sales to Gross Fixed Asset

08145 Net Sales % Working Capital

08415 Capital Expenditure % Gross Fixed Assets

08420 Capital Expenditure % Total Assets

08425 Capital Expenditure % Sales

08430 Accumulated Depreciation % Gross Fixed Assets

Leverage

Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08211 Minority Interest % Total Capital

08221 Total Debt % Total Capital

08216 Long Term Debt % Total Capital

08201 Equity % Total Capital

08206 Preferred Stock % Total Capital

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

15121 Total Capital % Assets

08251 Fixed Charge Coverage Ratio

08256 Dividend Payout (% Earnings) - Total Dollar

08906 Cash Dividends % Cash Flow

08246 Cash Dividend Coverage Ratio

08261 Operating Cash/Fixed Charges

08266 Fixed Assets % Common Equity

08291 EBIT / Total Interest Expense Ratio

08271 Working Capital % Total Capital

Five Year Averages

08235 Total Debt % Common Equity

08230 Long Term Debt % Common Equity

08215 Minority Interest % Total Capital

08225 Total Debt % Total Capital

08220 Long Term Debt % Total Capital

08205 Equity % Total Capital

08210 Preferred Stock % Total Capital

08240 Total Debt % Total Assets

08245 Common Equity % Total Assets

15124 Total Capital % Assets

08255 Fixed Charge Coverage Ratio

08260 Dividend Payout (% Earnings) - Total Dollar

08910 Cash Dividends % Cash Flow

08250 Cash Dividend Coverage Ratio

08265 Operating Cash/Fixed Charges

08270 Fixed Assets % Common Equity

08275 Working Capital % Total Capital

Liquidity

Annual Statistics

08101 Quick Ratio

08106 Current Ratio

08111 Cash & Equivalents % Total Current Assets

08121 Receivables % Total Current Assets

08116 Inventories % Total Current Assets

08131 Accounts Receivables Days

08126 Inventories - Days Held

Five Year Averages

08105 Quick Ratio

08110 Current Ratio

08115 Cash & Equivalents % Total Current Assets

08125 Receivables % Total Current Assets

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08120 Inventories % Total Current Assets

08135 Accounts Receivables Days

08130 Inventories - Days Held

Foreign Business

Annual Statistics

07151 International Assets

07101 International Sales

07126 International Operating Income

08711 Foreign Return on Assets

08706 Foreign Asset Turnover

08701 Foreign Income Margin

08716 Foreign Assets Growth

08721 Foreign Sales Growth

08726 Foreign Income Growth

08736 Foreign Assets % Total Assets

08731 Foreign Sales % Total Sales

08741 Foreign Income % Total Income

Five Year Averages

08715 Foreign Return on Assets

08710 Foreign Asset Turnover

08705 Foreign Income Margin

08720 Foreign Assets Growth

08725 Foreign Sales Growth

08730 Foreign Income Growth

08740 Foreign Assets % Total Assets

08735 Foreign Sales % Total Sales

08745 Foreign Income % Total Income

Geographic Segment Data

19600 Geographic Segment 1 - Description

19601 Geographic Segment 1 - Sales

19602 Geographic Segment 1 - Operating Income

19603 Geographic Segment 1 - Assets

19604 Geographic Segment 1 - Capital Expenditures

19605 Geographic Segment 1 - Depreciation

19610 Geographic Segment 2 - Description

19611 Geographic Segment 2 - Sales

19612 Geographic Segment 2 - Operating Income

19613 Geographic Segment 2 - Assets

19614 Geographic Segment 2 - Capital Expenditures

19615 Geographic Segment 2 - Depreciation

19620 Geographic Segment 3 - Description

19621 Geographic Segment 3 - Sales

19622 Geographic Segment 3 - Operating Income

19623 Geographic Segment 3 - Assets

19624 Geographic Segment 3 - Capital Expenditures

19625 Geographic Segment 3 - Depreciation

19630 Geographic Segment 4 - Description

19631 Geographic Segment 4 - Sales

19632 Geographic Segment 4 - Operating Income

19633 Geographic Segment 4 - Assets

19634 Geographic Segment 4 - Capital Expenditures

19635 Geographic Segment 4 - Depreciation

19640 Geographic Segment 5 - Description

19641 Geographic Segment 5 - Sales

19642 Geographic Segment 5 - Operating Income

19643 Geographic Segment 5 - Assets

19644 Geographic Segment 5 - Capital Expenditures

19645 Geographic Segment 5 - Depreciation

19650 Geographic Segment 6 - Description

19651 Geographic Segment 6 - Sales

19652 Geographic Segment 6 - Operating Income

19653 Geographic Segment 6 - Assets

19654 Geographic Segment 6 - Capital Expenditures

19655 Geographic Segment 6 - Depreciation

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19660	Geographic Segment 7 - Description
19661	Geographic Segment 7 - Sales
19662	Geographic Segment 7 - Operating Income
19663	Geographic Segment 7 - Assets
19664	Geographic Segment 7 - Capital Expenditures
19665	Geographic Segment 7 - Depreciation
19670	Geographic Segment 8 - Description
19671	Geographic Segment 8 - Sales
19672	Geographic Segment 8 - Operating Income
19673	Geographic Segment 8 - Assets
19674	Geographic Segment 8 - Capital Expenditures
19675	Geographic Segment 8 - Depreciation
19680	Geographic Segment 9 - Description
19681	Geographic Segment 9 - Sales
19682	Geographic Segment 9 - Operating Income
19683	Geographic Segment 9 - Assets
19684	Geographic Segment 9 - Capital Expenditures
19685	Geographic Segment 9 - Depreciation
19690	Geographic Segment 10 - Description
19691	Geographic Segment 10 - Sales
19692	Geographic Segment 10 - Operating Income
19693	Geographic Segment 10 - Assets
19694	Geographic Segment 10 – Capital Expenditures
19695	Geographic Segment 10 - Depreciation

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%
07536	Accounting standards followed
07546	Auditors' opinion

Multiple Share Data

20001	Type of Share - Mult Share 1
20003	Worldscope Identifier - Mult Share 1
20005	SEDOL - Mult Share 1
20006	CUSIP - Mult Share 1
20007	ISIN - Mult Share 1
20008	Ticker Symbol - Mult Share 1
20009	Stock Exchange(s) Listed - Mult Share 1
20011	Inactive Date - Mult Share 1
20020	Common Shares Outstanding - Current - Mult Share 1
20021	Market Price - Current - Mult Share 1
20022	Date of Current Price - Mult Share 1
20023	Market Capitalization - Current - Mult Share 1
20024	Earnings per Share - Last 12 Mos - Mult Share 1
20025	Dividends per Share - Last 12 Mos - Mult Share 1
20026	Price/Earnings Ratio - Current - Mult Share 1
20027	Price/Book Value Ratio - Current - Mult Share 1
20028	Dividend Yield - Current - Mult Share 1
20040	Common Shares Outstanding - Mult Share 1
20002	Par Value - Mult Share 1
20042	Market Price - Year End - Mult Share 1
20041	Market Capitalization - Mult Share 1
20043	Earnings per Share - Mult Share 1
20044	Dividends per Share - Mult Share 1
20045	Book Value per Share - Mult Share 1
20046	Price/Earnings Ratio - Close - Mult Share 1
20047	Price/Book Value Ratio - Close - Mult Share 1
20048	Dividend Yield - Close - Mult Share 1
20101	Type of Share - Mult Share 2
20103	Worldscope Identifier - Mult Share 2

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20105	SEDOL - Mult Share 2
20106	CUSIP - Mult Share 2
20107	ISIN - Mult Share 2
20108	Ticker Symbol - Mult Share 2
20109	Stock Exchange(s) Listed - Mult Share 2
20111	Inactive Date - Mult Share 2
20120	Common Shares Outstanding - Current - Mult Share 2
20121	Market Price - Current - Mult Share 2
20122	Date of Current Price - Mult Share 2
20123	Market Capitalization - Current - Mult Share 2
20124	Earnings per Share - Last 12 Mos - Mult Share 2
20125	Dividends per Share - Last 12 Mos - Mult Share 2
20126	Price/Earnings Ratio - Current - Mult Share 2
20127	Price/Book Value Ratio - Current - Mult Share 2
20128	Dividend Yield - Current - Mult Share 2
20140	Common Shares Outstanding - Mult Share 2
20102	Par Value - Mult Share 2
20142	Market Price - Year End - Mult Share 2
20141	Market Capitalization - Mult Share 2
20143	Earnings per Share - Mult Share 2
20144	Dividends per Share - Mult Share 2
20145	Book Value per Share - Mult Share 2
20146	Price/Earnings Ratio - Close - Mult Share 2
20147	Price/Book Value Ratio - Close - Mult Share 2
20148	Dividend Yield - Close - Mult Share 2
20201	Type of Share - Mult Share 3
20203	Worldscope Identifier - Mult Share 3
20205	SEDOL - Mult Share 3
20206	CUSIP - Mult Share 3
20207	ISIN - Mult Share 3
20208	Ticker Symbol - Mult Share 3
20209	Stock Exchange(s) Listed - Mult Share 3
20211	Inactive Date - Mult Share 3
20220	Common Shares Outstanding - Current - Mult Share 3
20221	Market Price - Current - Mult Share 3
20222	Date of Current Price - Mult Share 3
20223	Market Capitalization - Current - Mult Share 3
20224	Earnings per Share - Last 12 Mos - Mult Share 3
20225	Dividends per Share - Last 12 Mos - Mult Share 3
20226	Price/Earnings Ratio - Current - Mult Share 3
20227	Price/Book Value Ratio - Current - Mult Share 3
20228	Dividend Yield - Current - Mult Share 3
20240	Common Shares Outstanding - Mult Share 3
20202	Par Value - Mult Share 3
20242	Market Price - Year End - Mult Share 3
20241	Market Capitalization - Mult Share 3
20243	Earnings per Share - Mult Share 3
20244	Dividends per Share - Mult Share 3
20245	Book Value per Share - Mult Share 3
20246	Price/Earnings Ratio - Close - Mult Share 3
20247	Price/Book Value Ratio - Close - Mult Share 3
20248	Dividend Yield - Close - Mult Share 3
20301	Type of Share - Mult Share 4
20303	Worldscope Identifier - Mult Share 4
20305	SEDOL - Mult Share 4
20306	CUSIP - Mult Share 4
20307	ISIN - Mult Share 4
20308	Ticker Symbol - Mult Share 4
20309	Stock Exchange(s) Listed - Mult Share 4
20311	Inactive Date - Mult Share 4

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20320 Common Shares Outstanding - Current - Mult Share 4

20321 Market Price - Current - Mult Share 4

20322 Date of Current Price - Mult Share 4

20323 Market Capitalization - Current - Mult Share 4

20324 Earnings per Share - Last 12 Mos - Mult Share 4

20325 Dividends per Share - Last 12 Mos - Mult Share 4

20326 Price/Earnings Ratio - Current - Mult Share 4

20327 Price/Book Value Ratio - Current - Mult Share 4

20328 Dividend Yield - Current - Mult Share 4

20340 Common Shares Outstanding - Mult Share 4

20302 Par Value - Mult Share 4

20342 Market Price - Year End - Mult Share 4

20341 Market Capitalization - Mult Share 4

20343 Earnings per Share - Mult Share 4

20344 Dividends per Share - Mult Share 4

20345 Book Value per Share - Mult Share 4

20346 Price/Earnings Ratio - Close - Mult Share 4

20347 Price/Book Value Ratio - Close - Mult Share 4

20348 Dividend Yield - Close - Mult Share 4

20401 Type of Share - Mult Share 5

20403 Worldscope Identifier - Mult Share 5

20405 SEDOL - Mult Share 5

20406 CUSIP - Mult Share 5

20407 ISIN - Mult Share 5

20408 Ticker Symbol - Mult Share 5

20409 Stock Exchange(s) Listed - Mult Share 5

20411 Inactive Date - Mult Share 5

20420 Common Shares Outstanding - Current - Mult Share 5

20421 Market Price - Current - Mult Share 5

20422 Date of Current Price - Mult Share 5

20423 Market Capitalization - Current - Mult Share 5

20424 Earnings per Share - Last 12 Mos - Mult Share 5

20425 Dividends per Share - Last 12 Mos - Mult Share 5

20426 Price/Earnings Ratio - Current - Mult Share 5

20427 Price/Book Value Ratio - Current - Mult Share 5

20428 Dividend Yield - Current - Mult Share 5

20440 Common Shares Outstanding - Mult Share 5

20402 Par Value - Mult Share 5

20442 Market Price - Year End - Mult Share 5

20441 Market Capitalization - Mult Share 5

20443 Earnings per Share - Mult Share 5

20444 Dividends per Share - Mult Share 5

20445 Book Value per Share - Mult Share 5

20446 Price/Earnings Ratio - Close - Mult Share 5

20447 Price/Book Value Ratio - Close - Mult Share 5

20448 Dividend Yield - Close - Mult Share 5

20501 Type of Share - Mult Share 6

20503 Worldscope Identifier - Mult Share 6

20505 SEDOL - Mult Share 6

20506 CUSIP - Mult Share 6

20507 ISIN - Mult Share 6

20508 Ticker Symbol - Mult Share 6

20509 Stock Exchange(s) Listed - Mult Share 6

20511 Inactive Date - Mult Share 6

20520 Common Shares Outstanding - Current - Mult Share 6

20521 Market Price - Current - Mult Share 6

20522 Date of Current Price - Mult Share 6

20523 Market Capitalization - Current - Mult Share 6

20524 Earnings per Share - Last 12 Mos - Mult Share 6

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20525	Dividends per Share - Last 12 Mos - Mult Share 6
20526	Price/Earnings Ratio - Current - Mult Share 6
20527	Price/Book Value Ratio - Current - Mult Share 6
20528	Dividend Yield - Current - Mult Share 6
20540	Common Shares Outstanding - Mult Share 6
20502	Par Value - Mult Share 6
20542	Market Price - Year End - Mult Share 6
20541	Market Capitalization - Mult Share 6
20543	Earnings per Share - Mult Share 6
20544	Dividends per Share - Mult Share 6
20545	Book Value per Share - Mult Share 6
20546	Price/Earnings Ratio - Close - Mult Share 6
20547	Price/Book Value Ratio - Close - Mult Share 6
20548	Dividend Yield - Close - Mult Share 6
20601	Type of Share - Mult Share 7
20603	Worldscope Identifier - Mult Share 7
20605	SEDOL - Mult Share 7
20606	CUSIP - Mult Share 7
20607	ISIN - Mult Share 7
20608	Ticker Symbol - Mult Share 7
20609	Stock Exchange(s) Listed - Mult Share 7
20611	Inactive Date - Mult Share 7
20620	Common Shares Outstanding - Current - Mult Share 7
20621	Market Price - Current - Mult Share 7
20622	Date of Current Price - Mult Share 7
20623	Market Capitalization - Current - Mult Share 7
20624	Earnings per Share - Last 12 Mos - Mult Share 7
20625	Dividends per Share - Last 12 Mos - Mult Share 7
20626	Price/Earnings Ratio - Current - Mult Share 7
20627	Price/Book Value Ratio - Current - Mult Share 7
20628	Dividend Yield - Current - Mult Share 7
20640	Common Shares Outstanding - Mult Share 7
20602	Par Value - Mult Share 7
20642	Market Price - Year End - Mult Share 7
20641	Market Capitalization - Mult Share 7
20643	Earnings per Share - Mult Share 7
20644	Dividends per Share - Mult Share 7
20645	Book Value per Share - Mult Share 7
20646	Price/Earnings Ratio - Close - Mult Share 7
20647	Price/Book Value Ratio - Close - Mult Share 7
20648	Dividend Yield - Close - Mult Share 7

Monthly Foreign Exchange Rates

11013	To U.S. Dollars - Current
11002	To U.S. Dollars - January Month End
11003	To U.S. Dollars - February Month End
11004	To U.S. Dollars - March Month End
11005	To U.S. Dollars - April Month End
11006	To U.S. Dollars - May Month End
11007	To U.S. Dollars - June Month End
11008	To U.S. Dollars - July Month End
11009	To U.S. Dollars - August Month End
11010	To U.S. Dollars - September Month End
11011	To U.S. Dollars - October Month End
11012	To U.S. Dollars - November Month End
11001	To U.S. Dollars - December Month End
11113	From Euro Currency to Legacy/Local – Current
11102	From Euro Currency to Legacy/Local – January
11103	From Euro Currency to Legacy/Local – February

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11104 From Euro Currency to Legacy/Local – March

11105 From Euro Currency to Legacy/Local – April

11106 From Euro Currency to Legacy/Local – May

11107 From Euro Currency to Legacy/Local – June

11108 From Euro Currency to Legacy/Local – July

11109 From Euro Currency to Legacy/Local – August

11110 From Euro Currency to Legacy/Local – September

11111 From Euro Currency to Legacy/Local – October

11112 From Euro Currency to Legacy/Local – November

11101 From Euro Currency to Legacy/Local – Year End

11202 From ECU Currency to Local – January

11203 From ECU Currency to Local – February

11204 From ECU Currency to Local – March

11205 From ECU Currency to Local – April

11206 From ECU Currency to Local – May

11207 From ECU Currency to Local – June

11208 From ECU Currency to Local – July

11209 From ECU Currency to Local – August

11210 From ECU Currency to Local – September

11211 From ECU Currency to Local – October

11212 From ECU Currency to Local – November

11201 From ECU Currency to Local – Year End

11313 Legacy to U.S. Currency – Current

11302 Legacy to U.S. Currency – January

11303 Legacy to U.S. Currency – February

11304 Legacy to U.S. Currency – March

11305 Legacy to U.S. Currency – April

11306 Legacy to U.S. Currency – May

11307 Legacy to U.S. Currency – June

11308 Legacy to U.S. Currency – July

11309 Legacy to U.S. Currency – August

11310 Legacy to U.S. Currency – September

11311 Legacy to U.S. Currency – October

11312 Legacy to U.S. Currency – November

11301 Legacy to U.S. Currency – Year End

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Insurance Companies Template

Notes:

#: Currently U.S. and Canadian Cos. only

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06032	TELEX Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18358	Investor Relations – Address
18356	Investor Relations – E-mail Address
18359	Investor Relations - Phone/Fax
18121	Registrar – Name
18122	Registrar – Address
18123	Registrar – Telephone Number
18124	Registrar – Fax Number
18125	Registrar – Website
18126	Registrar – Email Address
18272	Company Founded Date
18273	Date of Incorporation
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06091	Business Description
06092	Business Description - Extended
07011	Employees
07001	Products
06100	Entity Type
06098	Currency of Analysis
06099	Currency of Document
05350	Date of Fiscal Period End
05352	Month of Fiscal Year End
05351	Length of Fiscal Period

Industry

06011	Industry Group
06010	General Industry Classification
07040	Dow Jones Industry Group
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3
07024	SIC Code 4
07025	SIC Code 5

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07026	SIC Code 6
07027	SIC Code 7
07028	SIC Code 8

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19502	Product Segment 1 - Operating Income
19503	Product Segment 1 - Assets
19504	Product Segment 1 - Capital Expenditures
19505	Product Segment 1 - Depreciation
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19512	Product Segment 2 - Operating Income
19513	Product Segment 2 - Assets
19514	Product Segment 2 - Capital Expenditures
19515	Product Segment 2 - Depreciation
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19522	Product Segment 3 - Operating Income
19523	Product Segment 3 - Assets
19524	Product Segment 3 - Capital Expenditures
19525	Product Segment 3 - Depreciation
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19532	Product Segment 4 - Operating Income
19533	Product Segment 4 - Assets
19534	Product Segment 4 - Capital Expenditures
19535	Product Segment 4 - Depreciation
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19542	Product Segment 5 - Operating Income
19543	Product Segment 5 - Assets
19544	Product Segment 5 - Capital Expenditures
19545	Product Segment 5 - Depreciation
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19552	Product Segment 6 - Operating Income
19553	Product Segment 6 - Assets
19554	Product Segment 6 - Capital Expenditures
19555	Product Segment 6 - Depreciation
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19562	Product Segment 7 - Operating Income
19563	Product Segment 7 - Assets
19564	Product Segment 7 - Capital Expenditures
19565	Product Segment 7 - Depreciation
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19572	Product Segment 8 - Operating Income
19573	Product Segment 8 - Assets
19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Codes
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets

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19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

Major Shareholders

18370	Major Shareholders

Auditors

07800	Parent Auditor 1
07801	Parent Auditor 1 - Affiliate 1
07802	Parent Auditor 1 - Affiliate 2
07803	Parent Auditor 1 - Affiliate 3
07804	Parent Auditor 1 - Affiliate 4
07805	Parent Auditor 2
07806	Parent Auditor 2 - Affiliate 1
07807	Parent Auditor 2 - Affiliate 2
07808	Parent Auditor 2 - Affiliate 3
07809	Parent Auditor 2 - Affiliate 4
07810	Parent Auditor 3
07811	Parent Auditor 3 - Affiliate 1
07812	Parent Auditor 3 - Affiliate 2
07813	Parent Auditor 3 - Affiliate 3
07814	Parent Auditor 3 - Affiliate 4
07815	Parent Auditor 4
07816	Parent Auditor 4 - Affiliate 1
07817	Parent Auditor 4 - Affiliate 2
07818	Parent Auditor 4 - Affiliate 3
07819	Parent Auditor 4 - Affiliate 4
01801	Auditor Fees

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization
07221	Common Equity - Current
07220	Common Equity
07230	Total Assets
07240	Net Sales or Revenues
07250	Net Income

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
07016	Latest Annual Updated
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05450	Common/Ordinary Shareholders
05449	Date of Common/Ordinary Shareholders

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05474	Closely Held Shares - Current
05473	Date of Closely Held Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08004	Market Capitalization - Public
05651	Common Shares Traded - Annual #
08006	Trading Volume #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal #
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal #
05202	Earnings per Share - Fiscal Year End
18193	Earnings per Share - As Reported
05200	Earnings Report Frequency
18208	Earnings per Share – Continuing Operations - Fiscal
18209	Earnings per Share Including Extraordinary Items - Fiscal
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
05226	Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05228	Discontinued Operations per Share
18205	Discontinued Operations – Total – per Share
18202	Cumulative Effect of Accounting Change per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05503	Long Term Liabilities per Share
05508	Sales per Share
05509	Operating Profit per Share
18210	Restructuring Expense per Share
18211	Restructuring Expense per Share - Pretax
05506	Working Capital per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05326	Number of Shares Authorized
05303	Treasury Shares
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05475	Closely Held Shares

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08021 Closely Held Shares %

05576 Stock Split/Dividend Ratio

05575 Stock Split/Dividend Ratio – Fiscal

Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

Balance Sheet

Assets

02003 Cash

02255 Investments – Total

02215 Fixed Income Securities Investment – Total

02212 Bonds

02214 Redeemable Preferred Stock

02230 Equity Securities Investment – Total

02228 Common Stocks

02229 Non-Redeemable Preferred Stock

02240 Real Estate Assets

02246 Mortgage, Policy & Other Loans

02250 Other Investments

02256 Investments in Associated Companies

02260 Premium Balance Receivables

02501 Property, Plant and Equipment – Net

02652 Other Assets

02290 Separate & Variable Account Assets

02647 Deferred Charges

02648 Tangible Other Assets

02649 Intangible Other Assets

02999 Total Assets

Liabilities & Shareholders' Equity

03030 Insurance Reserves – Total

03005 Benefit & Loss Reserves

03010 Unearned Premiums

03020 Policy & Contract Claims

03023 Other Insurance Reserves

03255 Total Debt

03051 Short Term Debt & Current Portion of Long Term Debt

03251 Long Term Debt

03245 Long Term Debt Excluding Capitalized Leases

18281 Non-Convertible Debt

18282 Convertible Debt

03249 Capitalized Lease Obligations

03260 Provisions for Risks and Charges

03262 Deferred Income

03263 Deferred Taxes

18183 Deferred Taxes – Credit

18184 Deferred Taxes - Debit

03257 Deferred Tax Liability in Untaxed Reserves

03273 Other Liabilities

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03448 Preferred Stock Issued for ESOP

03449 ESOP Guarantees – Preferred Issued

03501 Common Equity

03480 Common Stock

03481 Capital Surplus

03492 Revaluation Reserves

03493 Other Appropriated Reserves

03494 Unappropriated (Free) Reserves

03495 Retained Earnings

03490 Equity in Untaxed Reserves

03496 ESOP Guarantees

03497 Unrealized Foreign Exchange Gain/Loss

03499 Treasury Stock

03440 Policyholders' Equity

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03999	Total Liabilities & Shareholders' Equity

Income Statement

01001	Net Sales or Revenues
01002	Premiums Earned
01006	Investment Income
01270	Gains/Losses on Sale of Securities - Pretax
01020	Other Operating Income
01079	Claim & Loss Expense - Total
01080	Long Term Insurance Reserves
01101	Selling, General & Administrative Expenses
01230	Other Operating Expenses
01249	Operating Expenses - Total
01250	Operating Income
01251	Interest Expense on Debt
01255	Interest Capitalized
01266	Non-Operating Interest Income
01253	Extraordinary Credit - Pretax
01254	Extraordinary Charge - Pretax
01262	Other Income/Expense - Net
01267	Pretax Equity in Earnings
01301	Reserves - Increase/Decrease
01401	Pretax Income
01451	Income Taxes
18186	Current Domestic Income Tax
18187	Current Foreign Income Tax
18188	Deferred Domestic Income Tax
18189	Deferred Foreign Income Tax
18185	Income Tax Credits
01501	Minority Interest
01503	Equity in Earnings
01504	After Tax Other Income/Expense
01505	Discontinued Operations
01542	Realized Investment Gain/Loss
01640	Policyholders' Surplus
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

Funds Flow Statement - per FASB 95

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04651	Additions to Other Assets
04355	Net Assets from Acquisitions
04760	Increase in Investments
04440	Decrease in Investments
04351	Disposal of Fixed Assets
04797	Other Uses/(Sources) - Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow - Investing
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04821	Increase/Decrease in Short Term Borrowings
04401	Long Term Borrowings
04701	Reduction in Long Term Debt
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04448	Other Sources/(Uses) - Financing

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04446 Other Sources - Financing

04447 Other Uses - Financing

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement - Cash

04201 Funds from Operations

04225 Extraordinary Items

04831 Funds from/for Other Operating Activities

04401 Long Term Borrowings

04251 Net Proceeds from Sale/Issue of Common & Preferred

04301 Proceeds from Stock Options

04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets

04440 Decrease in Investments

04821 Increase/Decrease in Short Term Borrowings

04446 Other Sources - Financing

04796 Other Sources - Investing

04450 Other Sources

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04760 Increase in Investments

04701 Reduction in Long Term Debt

04601 Capital Expenditures (Additions to Fixed Assets)

04355 Net Assets from Acquisitions

04751 Com/Pfd Purchased, Retired, Converted, Redeemed

04651 Additions to Other Assets

04795 Other Uses - Investing

04447 Other Uses - Financing

04799 Other Uses

04840 Effect of Exchange Rate on Cash

04452 Changes in Cash and/or Liquid Items

04851 Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement – Total Sources/Total Uses

Sources of Funds

04201 Funds from Operations

04225 Extraordinary Items

04831 Funds from/for Other Operating Activities

04401 Long Term Borrowings

04251 Net Proceeds from Sale/Issue of Common & Preferred

04301 Proceeds from Stock Options

04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets

04440 Decrease in Investments

04821 Increase/Decrease in Short Term Borrowings

04840 Effect of Exchange Rate on Cash

04452 Changes in Cash and/or Liquid Items

04851 Increase/Decrease in Cash & Short Term Investments

04446 Other Sources - Financing

04796 Other Sources - Investing

04450 Other Sources

04501 Total Sources

Uses of Funds

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04355 Net Assets from Acquisitions

04601 Capital Expenditures (Additions to Fixed Assets)

04701 Reduction in Long Term Debt

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04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04651	Additions to Other Assets
04760	Increase in Investments
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04811	Total Uses

Supplementary Data

Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
02245	Policy Loans
02267	Real Estate Mortgage Loans
18280	Goodwill/Cost in Excess of Assets Purchased
18701	Bonds Below Investment Grade

Liability & Shareholders' Equity Fields

03054	Accrued Payroll
03063	Income Taxes Payable
03035	Separate and Variable Account Liabilities
18232	Current Portion of Long Term Debt
18283	Debt Greater than 1 Year and Less than 5 Years
18284	Debt Greater than 5 Years and Less than 10 Years
18285	Debt Greater than 10 Years
03506	Common Equity – Fully Diluted
03450	Preferred Stock Treated as Common
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03482	Monetary Correction - Capital
18301	Foreign Currency Trans Adjust - Retained Earnings
03491	Goodwill Written Off
18302	Goodwill Written Off – Revaluation Reserve
18303	Goodwill Written Off - Retained Earnings
18065	Cumulative Goodwill Written Off
03498	Unrealized Gain/Loss on Marketable Securities
18352	Unfunded Pension Liabilities
03261	Pension/Postretirement Benefits
18141	Lease Commitments – Year 1
18142	Lease Commitments – Year 2
18143	Lease Commitments – Year 3
18144	Lease Commitments – Year 4
18145	Lease Commitments – Year 5
18146	Lease Commitments – Over 5 Years

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01004	Total Premiums Written
01081	Underwriting Expense
01084	Staff Costs
01005	Reinsurance & Adjustment Reserves
18140	Rental/Operating Lease Expense
01302	Operating Provisions
18227	Restructuring Expense
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
01268	Dividend Income - Non Operating
01269	Discontinued Operations - Pretax
01306	Gain/Loss on Disposal of Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01263	Monetary Variations - Credits
01264	Monetary Variations - Debits
01265	Monetary Correction

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01352	Foreign Exchange Transactions
01351	Foreign Currency Translation Gain/Loss
01204	Taxes Other than Income Taxes
18200	Discontinued Operations – Total
18150	Income from Continuing Operations
18175	Ordinary Profit (Japan)
01540	Net Operating Income
01651	Net Income – Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pretax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Cash Flow Fields

04500	External Financing
18216	Format Code – Cash Flow

Other Fields

18219	Life Insurance in Force
18231	Weighted Cost of Debt
03998	Total Capital
18192	Dividends Provided for or Paid – Common

Interim Data

	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
Interim Sales	19101	19102	19103	19104
Interim Pretax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112

	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross05175	05176	05177	05178	
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special	05970	05971	05972	05973

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	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
- Rec Date				
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

Monthly Price Information

	Month End Market Price	*High Price*	*Low Price*
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio – Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio

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08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

Three Year Averages

08803 Total Investment Return

Five Year Averages

09121 Price/Earnings Ratio – Close
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09221 Earnings Yield - Close
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09621 Price/Cash Flow Ratio
09421 Dividend Yield - Close
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09521 Dividend Payout per Share
09321 Price/Book Value Ratio - Close
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
08805 Total Investment Return
09721 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08661 Insurance Reserves
08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth

Three Year Averages

08581 Market Capitalization Growth

Five Year Averages

08665 Insurance Reserves
08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08630 Employees Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

Profitability

Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pretax Margin

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08346	Tax Rate
08356	Interest Rate - Estimated Average
08366	Net Margin
15507	Net Premium Written % Equity
15513	Yield on Investment
15519	Operating Income % Premiums Earned
15543	Operating Income % Total Premium Written
15549	Loss Ratio
15555	Expense Ratio
15561	Combined Ratio
15537	Claims & Claim Expense % Net Premium Written
15575	Investment Income % Invested Assets
08351	Sales per Employee
	Five Year Averages
08305	Return on Equity - Total (%)
08375	Return on Equity - per Share
08660	Reinvestment Rate - Total
08655	Reinvestment Rate - per Share
08330	Return on Assets
08380	Return on Invested Capital
08915	Retained Earnings % Equity
08385	Cash Earnings Return on Equity
08315	Cash Flow/Sales
08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pretax Margin
08350	Tax Rate
08360	Interest Rate - Estimated Average
08370	Net Margin
15507	Net Premium Written % Equity
15516	Yield on Investment
15522	Operating Income % Premiums Earned
15546	Operating Income % Total Premium Written
15552	Loss Ratio
15558	Expense Ratio
15564	Combined Ratio
15540	Claims & Claim Expense % Net Premium Written
15576	Investment Income % Invested Assets
08355	Sales per Employee

Asset Utilization

Annual Statistics

08406	Assets per Employee
08401	Total Asset Turnover
15091	Invested Assets % Assets

Five Year Averages

08410	Assets per Employee
08405	Total Asset Turnover
15094	Invested Assets % Assets

Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08261	Operating Cash/Fixed Charges
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio

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15190	Benefit & Loss Reserve % of Total Capital
15173	Earnings Asset % Total Available Funds
15097	Invested Assets % Liabilities

Five Year Averages

08235	Total Debt % Common Equity
08230	Long Term Debt % Common Equity
08225	Total Debt % Total Capital
08220	Long Term Debt % Total Capital
08215	Minority Interest % Total Capital
08205	Equity % Total Capital
08210	Preferred Stock % Total Capital
08260	Dividend Payout (% Earnings)
08910	Cash Dividends % Cash Flow
08265	Operating Cash/Fixed Charges
08240	Total Debt % Total Assets
08245	Common Equity % Total Assets
15124	Total Capital % Total Assets
08265	Operating Cash/Fixed Charges
08270	Fixed Assets % Common Equity
15193	Benefit & Loss Reserve % of Total Capital
15176	Earnings Asset % Total Available Funds
15100	Invested Assets % Liabilities

Other Ratios

Annual Statistics

15133	Unearned Premium % Total Capital
15580	Total Investments % Total Capital
15103	Equity Securities & Real Estate % Invested Assets
15109	Equity Securities & Real Estate % Capital

Five Year Averages

15136	Unearned Premium % Total Capital
15583	Total Investments % Total Capital
15106	Equity Securities & Real Estate % Invested Assets
15112	Equity Securities & Real Estate % Capital

Foreign Business

Annual Statistics

07151	International Assets
07101	International Sales
07126	International Operating Income
08711	Foreign Return on Assets
08706	Foreign Asset Turnover
08701	Foreign Income Margin
08716	Foreign Assets Growth
08721	Foreign Sales Growth
08726	Foreign Income Growth
08736	Foreign Assets % Total Assets
08731	Foreign Sales % Total Sales
08741	Foreign Income % Total Income

Five Year Averages

08715	Foreign Return on Assets
08710	Foreign Asset Turnover
08705	Foreign Income Margin
08720	Foreign Assets Growth
08725	Foreign Sales Growth
08730	Foreign Income Growth
08740	Foreign Assets % Total Assets
08735	Foreign Sales % Total Sales
08745	Foreign Income % Total Income

Geographic Segment Data

19600	Geographic Segment 1 - Description
19601	Geographic Segment 1 - Sales
19602	Geographic Segment 1 - Operating Income
19603	Geographic Segment 1 - Assets
19604	Geographic Segment 1 - Capital Expenditures
19605	Geographic Segment 1 - Depreciation
19610	Geographic Segment 2 - Description
19611	Geographic Segment 2 - Sales

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19612	Geographic Segment 2 - Operating Income
19613	Geographic Segment 2 - Assets
19614	Geographic Segment 2 - Capital Expenditures
19615	Geographic Segment 2 - Depreciation
19620	Geographic Segment 3 - Description
19621	Geographic Segment 3 - Sales
19622	Geographic Segment 3 - Operating Income
19623	Geographic Segment 3 - Assets
19624	Geographic Segment 3 - Capital Expenditures
19625	Geographic Segment 3 - Depreciation
19630	Geographic Segment 4 - Description
19631	Geographic Segment 4 - Sales
19632	Geographic Segment 4 - Operating Income
19633	Geographic Segment 4 - Assets
19634	Geographic Segment 4 - Capital Expenditures
19635	Geographic Segment 4 - Depreciation
19640	Geographic Segment 5 - Description
19641	Geographic Segment 5 - Sales
19642	Geographic Segment 5 - Operating Income
19643	Geographic Segment 5 - Assets
19644	Geographic Segment 5 - Capital Expenditures
19645	Geographic Segment 5 - Depreciation
19650	Geographic Segment 6 - Description
19651	Geographic Segment 6 - Sales
19652	Geographic Segment 6 - Operating Income
19653	Geographic Segment 6 - Assets
19654	Geographic Segment 6 - Capital Expenditures
19655	Geographic Segment 6 - Depreciation
19660	Geographic Segment 7 - Description
19661	Geographic Segment 7 - Sales
19662	Geographic Segment 7 - Operating Income
19663	Geographic Segment 7 - Assets
19664	Geographic Segment 7 - Capital Expenditures
19665	Geographic Segment 7 - Depreciation
19670	Geographic Segment 8 - Description
19671	Geographic Segment 8 - Sales
19672	Geographic Segment 8 - Operating Income
19673	Geographic Segment 8 - Assets
19674	Geographic Segment 8 - Capital Expenditures
19675	Geographic Segment 8 - Depreciation
19680	Geographic Segment 9 - Description
19681	Geographic Segment 9 - Sales
19682	Geographic Segment 9 - Operating Income
19683	Geographic Segment 9 - Assets
19684	Geographic Segment 9 - Capital Expenditures
19685	Geographic Segment 9 - Depreciation
19690	Geographic Segment 10 - Description
19691	Geographic Segment 10 - Sales
19692	Geographic Segment 10 - Operating Income
19693	Geographic Segment 10 - Assets
19694	Geographic Segment 10 – Capital Expenditures
19695	Geographic Segment 10 - Depreciation

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%
07536	Accounting standards followed
07546	Auditors' opinion

Multiple Share Data

20001	Type of Share - Mult Share 1
20003	Worldscope Identifier - Mult Share 1
20005	SEDOL - Mult Share 1
20006	CUSIP - Mult Share 1

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20007	ISIN - Mult Share 1
20008	Ticker Symbol - Mult Share 1
20009	Stock Exchange(s) Listed - Mult Share 1
20011	Inactive Date - Mult Share 1
20020	Common Shares Outstanding - Current - Mult Share 1
20021	Market Price - Current - Mult Share 1
20022	Date of Current Price - Mult Share 1
20023	Market Capitalization - Current - Mult Share 1
20024	Earnings per Share - Last 12 Mos - Mult Share 1
20025	Dividends per Share - Last 12 Mos - Mult Share 1
20026	Price/Earnings Ratio - Current - Mult Share 1
20027	Price/Book Value Ratio - Current - Mult Share 1
20028	Dividend Yield - Current - Mult Share 1
20040	Common Shares Outstanding - Mult Share 1
20002	Par Value - Mult Share 1
20042	Market Price - Year End - Mult Share 1
20041	Market Capitalization - Mult Share 1
20043	Earnings per Share - Mult Share 1
20044	Dividends per Share - Mult Share 1
20045	Book Value per Share - Mult Share 1
20046	Price/Earnings Ratio - Close - Mult Share 1
20047	Price/Book Value Ratio - Close - Mult Share 1
20048	Dividend Yield - Close - Mult Share 1
20101	Type of Share - Mult Share 2
20103	Worldscope Identifier - Mult Share 2
20105	SEDOL - Mult Share 2
20106	CUSIP - Mult Share 2
20107	ISIN - Mult Share 2
20108	Ticker Symbol - Mult Share 2
20109	Stock Exchange(s) Listed - Mult Share 2
20111	Inactive Date - Mult Share 2
20120	Common Shares Outstanding - Current - Mult Share 2
20121	Market Price - Current - Mult Share 2
20122	Date of Current Price - Mult Share 2
20123	Market Capitalization - Current - Mult Share 2
20124	Earnings per Share - Last 12 Mos - Mult Share 2
20125	Dividends per Share - Last 12 Mos - Mult Share 2
20126	Price/Earnings Ratio - Current - Mult Share 2
20127	Price/Book Value Ratio - Current - Mult Share 2
20128	Dividend Yield - Current - Mult Share 2
20140	Common Shares Outstanding - Mult Share 2
20102	Par Value - Mult Share 2
20142	Market Price - Year End - Mult Share 2
20141	Market Capitalization - Mult Share 2
20143	Earnings per Share - Mult Share 2
20144	Dividends per Share - Mult Share 2
20145	Book Value per Share - Mult Share 2
20146	Price/Earnings Ratio - Close - Mult Share 2
20147	Price/Book Value Ratio - Close - Mult Share 2
20148	Dividend Yield - Close - Mult Share 2
20201	Type of Share - Mult Share 3
20203	Worldscope Identifier - Mult Share 3
20205	SEDOL - Mult Share 3
20206	CUSIP - Mult Share 3
20207	ISIN - Mult Share 3
20208	Ticker Symbol - Mult Share 3
20209	Stock Exchange(s) Listed - Mult Share 3
20211	Inactive Date - Mult Share 3
20220	Common Shares Outstanding - Current - Mult Share 3
20221	Market Price - Current - Mult Share 3

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20222	Date of Current Price - Mult Share 3
20223	Market Capitalization - Current - Mult Share 3
20224	Earnings per Share - Last 12 Mos - Mult Share 3
20225	Dividends per Share - Last 12 Mos - Mult Share 3
20226	Price/Earnings Ratio - Current - Mult Share 3
20227	Price/Book Value Ratio - Current - Mult Share 3
20228	Dividend Yield - Current - Mult Share 3
20240	Common Shares Outstanding - Mult Share 3
20202	Par Value - Mult Share 3
20242	Market Price - Year End - Mult Share 3
20241	Market Capitalization - Mult Share 3
20243	Earnings per Share - Mult Share 3
20244	Dividends per Share - Mult Share 3
20245	Book Value per Share - Mult Share 3
20246	Price/Earnings Ratio - Close - Mult Share 3
20247	Price/Book Value Ratio - Close - Mult Share 3
20248	Dividend Yield - Close - Mult Share 3
20301	Type of Share - Mult Share 4
20303	Worldscope Identifier - Mult Share 4
20305	SEDOL - Mult Share 4
20306	CUSIP - Mult Share 4
20307	ISIN - Mult Share 4
20308	Ticker Symbol - Mult Share 4
20309	Stock Exchange(s) Listed - Mult Share 4
20311	Inactive Date - Mult Share 4
20320	Common Shares Outstanding - Current - Mult Share 4
20321	Market Price - Current - Mult Share 4
20322	Date of Current Price - Mult Share 4
20323	Market Capitalization - Current - Mult Share 4
20324	Earnings per Share - Last 12 Mos - Mult Share 4
20325	Dividends per Share - Last 12 Mos - Mult Share 4
20326	Price/Earnings Ratio - Current - Mult Share 4
20327	Price/Book Value Ratio - Current - Mult Share 4
20328	Dividend Yield - Current - Mult Share 4
20340	Common Shares Outstanding - Mult Share 4
20302	Par Value - Mult Share 4
20342	Market Price - Year End - Mult Share 4
20341	Market Capitalization - Mult Share 4
20343	Earnings per Share - Mult Share 4
20344	Dividends per Share - Mult Share 4
20345	Book Value per Share - Mult Share 4
20346	Price/Earnings Ratio - Close - Mult Share 4
20347	Price/Book Value Ratio - Close - Mult Share 4
20348	Dividend Yield - Close - Mult Share 4
20401	Type of Share - Mult Share 5
20403	Worldscope Identifier - Mult Share 5
20405	SEDOL - Mult Share 5
20406	CUSIP - Mult Share 5
20407	ISIN - Mult Share 5
20408	Ticker Symbol - Mult Share 5
20409	Stock Exchange(s) Listed - Mult Share 5
20411	Inactive Date - Mult Share 5
20420	Common Shares Outstanding - Current - Mult Share 5
20421	Market Price - Current - Mult Share 5
20422	Date of Current Price - Mult Share 5
20423	Market Capitalization - Current - Mult Share 5
20424	Earnings per Share - Last 12 Mos - Mult Share 5
20425	Dividends per Share - Last 12 Mos - Mult Share 5

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20426	Price/Earnings Ratio - Current - Mult Share 5
20427	Price/Book Value Ratio - Current - Mult Share 5
20428	Dividend Yield - Current - Mult Share 5
20440	Common Shares Outstanding - Mult Share 5
20402	Par Value - Mult Share 5
20442	Market Price - Year End - Mult Share 5
20441	Market Capitalization - Mult Share 5
20443	Earnings per Share - Mult Share 5
20444	Dividends per Share - Mult Share 5
20445	Book Value per Share - Mult Share 5
20446	Price/Earnings Ratio - Close - Mult Share 5
20447	Price/Book Value Ratio - Close - Mult Share 5
20448	Dividend Yield - Close - Mult Share 5
20501	Type of Share - Mult Share 6
20503	Worldscope Identifier - Mult Share 6
20505	SEDOL - Mult Share 6
20506	CUSIP - Mult Share 6
20507	ISIN - Mult Share 6
20508	Ticker Symbol - Mult Share 6
20509	Stock Exchange(s) Listed - Mult Share 6
20511	Inactive Date - Mult Share 6
20520	Common Shares Outstanding - Current - Mult Share 6
20521	Market Price - Current - Mult Share 6
20522	Date of Current Price - Mult Share 6
20523	Market Capitalization - Current - Mult Share 6
20524	Earnings per Share - Last 12 Mos - Mult Share 6
20525	Dividends per Share - Last 12 Mos - Mult Share 6
20526	Price/Earnings Ratio - Current - Mult Share 6
20527	Price/Book Value Ratio - Current - Mult Share 6
20528	Dividend Yield - Current - Mult Share 6
20540	Common Shares Outstanding - Mult Share 6
20502	Par Value - Mult Share 6
20542	Market Price - Year End - Mult Share 6
20541	Market Capitalization - Mult Share 6
20543	Earnings per Share - Mult Share 6
20544	Dividends per Share - Mult Share 6
20545	Book Value per Share - Mult Share 6
20546	Price/Earnings Ratio - Close - Mult Share 6
20547	Price/Book Value Ratio - Close - Mult Share 6
20548	Dividend Yield - Close - Mult Share 6
20601	Type of Share - Mult Share 7
20603	Worldscope Identifier - Mult Share 7
20605	SEDOL - Mult Share 7
20606	CUSIP - Mult Share 7
20607	ISIN - Mult Share 7
20608	Ticker Symbol - Mult Share 7
20609	Stock Exchange(s) Listed - Mult Share 7
20611	Inactive Date - Mult Share 7
20620	Common Shares Outstanding - Current - Mult Share 7
20621	Market Price - Current - Mult Share 7
20622	Date of Current Price - Mult Share 7
20623	Market Capitalization - Current - Mult Share 7
20624	Earnings per Share - Last 12 Mos - Mult Share 7
20625	Dividends per Share - Last 12 Mos - Mult Share 7
20626	Price/Earnings Ratio - Current - Mult Share 7
20627	Price/Book Value Ratio - Current - Mult Share 7
20628	Dividend Yield - Current - Mult Share 7
20640	Common Shares Outstanding - Mult Share 7
20602	Par Value - Mult Share 7

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20642	Market Price - Year End - Mult Share 7
20641	Market Capitalization - Mult Share 7
20643	Earnings per Share - Mult Share 7
20644	Dividends per Share - Mult Share 7
20645	Book Value per Share - Mult Share 7
20646	Price/Earnings Ratio - Close - Mult Share 7
20647	Price/Book Value Ratio - Close - Mult Share 7
20648	Dividend Yield - Close - Mult Share 7

Monthly Foreign Exchange Rates

11013	To U.S. Dollars – Current
11002	To U.S. Dollars - January Month End
11003	To U.S. Dollars - February Month End
11004	To U.S. Dollars - March Month End
11005	To U.S. Dollars - April Month End
11006	To U.S. Dollars - May Month End
11007	To U.S. Dollars - June Month End
11008	To U.S. Dollars - July Month End
11009	To U.S. Dollars - August Month End
11010	To U.S. Dollars - September Month End
11011	To U.S. Dollars - October Month End
11012	To U.S. Dollars - November Month End
11001	To U.S. Dollars - December Month End

11113	From Euro Currency to Legacy/Local – Current
11102	From Euro Currency to Legacy/Local – January
11103	From Euro Currency to Legacy/Local – February
11104	From Euro Currency to Legacy/Local – March
11105	From Euro Currency to Legacy/Local – April
11106	From Euro Currency to Legacy/Local – May
11107	From Euro Currency to Legacy/Local – June
11108	From Euro Currency to Legacy/Local – July
11109	From Euro Currency to Legacy/Local – August
11110	From Euro Currency to Legacy/Local – September
11111	From Euro Currency to Legacy/Local – October
11112	From Euro Currency to Legacy/Local – November
11101	From Euro Currency to Legacy/Local – Year End

11202	From ECU Currency to Local – January
11203	From ECU Currency to Local – February
11204	From ECU Currency to Local – March
11205	From ECU Currency to Local – April
11206	From ECU Currency to Local – May
11207	From ECU Currency to Local – June
11208	From ECU Currency to Local – July
11209	From ECU Currency to Local – August
11210	From ECU Currency to Local – September
11211	From ECU Currency to Local – October
11212	From ECU Currency to Local – November
11201	From ECU Currency to Local – Year End

11313	Legacy to U.S. Currency – Current
11302	Legacy to U.S. Currency – January
11303	Legacy to U.S. Currency – February
11304	Legacy to U.S. Currency – March
11305	Legacy to U.S. Currency – April
11306	Legacy to U.S. Currency – May
11307	Legacy to U.S. Currency – June
11308	Legacy to U.S. Currency – July
11309	Legacy to U.S. Currency – August
11310	Legacy to U.S. Currency – September
11311	Legacy to U.S. Currency – October

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11312 Legacy to U.S. Currency – November

11301 Legacy to U.S. Currency – Year En

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Other Financial Companies Template

Notes:

#: Currently U.S. and Canadian companies only.

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06092	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06032	TELEX Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18358	Investor Relations – Address
18356	Investor Relations – E-mail Address
18359	Investor Relations - Phone/Fax
18121	Registrar – Name
18122	Registrar – Address
18123	Registrar – Telephone Number
18124	Registrar – Fax Number
18125	Registrar – Website
18126	Registrar – Email Address
18272	Company Founded Date
18273	Date of Incorporation
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06091	Business Description
06092	Business Description - Extended
07011	Employees
07001	Products
06100	Entity Type
06098	Currency of Analysis
06099	Currency of Document
05350	Date of Fiscal Period End
05352	Month of Fiscal Year End
05351	Length of Fiscal Period

Industry

06011	Industry Group
06010	General Industry Classification
07040	Dow Jones Industry Group
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3
07024	SIC Code 4
07025	SIC Code 5

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07026	SIC Code 6
07027	SIC Code 7
07028	SIC Code 8

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19502	Product Segment 1 - Operating Income
19503	Product Segment 1 - Assets
19504	Product Segment 1 - Capital Expenditures
19505	Product Segment 1 - Depreciation
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19512	Product Segment 2 - Operating Income
19513	Product Segment 2 - Assets
19514	Product Segment 2 - Capital Expenditures
19515	Product Segment 2 - Depreciation
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19522	Product Segment 3 - Operating Income
19523	Product Segment 3 - Assets
19524	Product Segment 3 - Capital Expenditures
19525	Product Segment 3 - Depreciation
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19532	Product Segment 4 - Operating Income
19533	Product Segment 4 - Assets
19534	Product Segment 4 - Capital Expenditures
19535	Product Segment 4 - Depreciation
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19542	Product Segment 5 - Operating Income
19543	Product Segment 5 - Assets
19544	Product Segment 5 - Capital Expenditures
19545	Product Segment 5 - Depreciation
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19552	Product Segment 6 - Operating Income
19553	Product Segment 6 - Assets
19554	Product Segment 6 - Capital Expenditures
19555	Product Segment 6 - Depreciation
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19562	Product Segment 7 - Operating Income
19563	Product Segment 7 - Assets
19564	Product Segment 7 - Capital Expenditures
19565	Product Segment 7 - Depreciation
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19572	Product Segment 8 - Operating Income
19573	Product Segment 8 - Assets
19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Code
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets

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19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

Major Shareholders

18370	Major Shareholders

Auditors

07800	Parent Auditor 1
07801	Parent Auditor 1 - Affiliate 1
07802	Parent Auditor 1 - Affiliate 2
07803	Parent Auditor 1 - Affiliate 3
07804	Parent Auditor 1 - Affiliate 4
07805	Parent Auditor 2
07806	Parent Auditor 2 - Affiliate 1
07807	Parent Auditor 2 - Affiliate 2
07808	Parent Auditor 2 - Affiliate 3
07809	Parent Auditor 2 - Affiliate 4
07810	Parent Auditor 3
07811	Parent Auditor 3 - Affiliate 1
07812	Parent Auditor 3 - Affiliate 2
07813	Parent Auditor 3 - Affiliate 3
07814	Parent Auditor 3 - Affiliate 4
07815	Parent Auditor 4
07816	Parent Auditor 4 - Affiliate 1
07817	Parent Auditor 4 - Affiliate 2
07818	Parent Auditor 4 - Affiliate 3
07819	Parent Auditor 4 - Affiliate 4
01801	Auditor Fees

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization
07221	Common Equity - Current
07220	Common Equity
07230	Total Assets
07240	Net Sales or Revenues
07250	Net Income

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
07016	Latest Annual Updated
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05450	Common/Ordinary Shareholders
05449	Date of Common/Ordinary Shareholders

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05474 Closely Held Shares - Current

05473 Date of Closely Held Shares

05255 Earnings per Share - Last 12 Months

05256 Date of Last 12 Months EPS

05145 Dividends per Share - Last 12 Months

05190 Indicated Dividend Rate

05480 Book Value per Share - Current

05510 Cash Flow per Share - Current

Annual Statistics

05001 Market Price - Year End

05002 Market Price - High

05003 Market Price - Low

05004 Market Price - 5 yr avg - High

05005 Market Price - 5 yr avg - Low

08001 Market Capitalization

08004 Market Capitalization - Public

05651 Common Shares Traded - Annual #

08006 Trading Volume #

08010 Trading Volume - Weekly Average #

08011 Turnover Rate #

05201 Earnings per Share

05210 Earnings per Share – Basic – Year

10010 Earnings per Share – Basic – Fiscal #

05290 Fully Diluted Earnings per Share

10030 Earnings per Share – Fully Diluted – Fiscal #

05202 Earnings per Share - Fiscal Year End

18193 Earnings per Share - As Reported

05200 Earnings Report Frequency

18208 Earnings per Share – Continuing Operations - Fiscal

18209 Earnings per Share Including Extraordinary Items - Fiscal

05230 Earnings per Share after Extraordinary Items

05225 Includes Extraordinary Credit/Charge per Share

05226 Extraordinary Credit/Charge per Share

05227 Includes Pretax Extraordinary Credit/Charge per Share

05228 Discontinued Operations per Share

18205 Discontinued Operations – Total – per Share

18202 Cumulative Effect of Accounting per Share

05240 DVFA Earnings (Germany)

05203 OVFA Earnings per Share (Austria)

05725 Headline Earnings per Share (U.K.)

05260 Earnings per Share - 5 yr avg

05101 Dividends per Share

05140 Dividends per Share - 5 yr avg

05110 Dividends per Share - Fiscal

05102 Dividends per Share - Gross

05100 Dividend Report Frequency

05476 Book Value per Share

05486 Tangible Book Value per Share

05491 Book Value – Outstanding Shares - Fiscal

05501 Cash Flow per Share

05502 Cash Flow per Share - Fiscal

05508 Sales per Share

05509 Operating Profit per Share

18210 Restructuring Expense per Share

18211 Restructuring Expense per Share - Pretax

05505 Capital Expenditure per Share

05301 Common Shares Outstanding

05326 Number of Shares Authorized

05303 Treasury Shares

05309 Par Value

05191 Common Shares Used to Calculate EPS

05192 Common Shares Used to Calculate Basic EPS

05194 Common Shares Used to Calculate Fully Diluted EPS

05475 Closely Held Shares

08021 Closely Held Shares %

05576 Stock Split/Dividend Ratio

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05575 Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

Balance Sheet

Assets

02001 Cash & Short Term Investments

02003 Cash

02008 Short Term Investments

02051 Receivables (Net)

02130 Securities Inventory

02132 Custody Securities

02255 Investments - Total

02276 Loans - Net

02271 Loans - Total

02275 Reserve for Loan Losses

02240 Real Estate Assets

02257 Investment in Sales and Direct Financing Leases

02250 Other Investments

02256 Investments in Associated Companies

02501 Property, Plant & Equipment - Net

02301 Property, Plant & Equipment - Gross

18375 Land

18376 Buildings

18377 Machinery & Equipment

18378 Rental/Lease Property

18380 Transportation Equipment

18379 Property, Plant & Equipment – Other

18381 Property, Plant & Equipment under Capitalized Leases

02401 Accumulated Depreciation

18383 Accumulated Depreciation - Land

18384 Accumulated Depreciation - Buildings

18385 Accumulated Depreciation - Machinery & Equipment

18386 Accumulated Depreciation - Rental/Leased Property

18388 Accumulated Depreciation - Transportation Equipment

18387 Accumulated Depreciation – Other Property Plant & Equipment

18389 Accumulated Depreciation - PP&E under Capitalized Lease

02652 Other Assets

02647 Deferred Charges

02648 Tangible Other Assets

02649 Intangible Other Assets

02101 Inventories - Total

02999 Total Assets

Liabilities & Shareholders' Equity

03019 Deposits - Total

03255 Total Debt

03051 Short Term Debt & Current Portion of Long Term Debt

03251 Long Term Debt

03245 Long Term Debt Excluding Capitalized Leases

18281 Non Convertible Debt

18282 Convertible Debt

03249 Capitalized Lease Obligations

03260 Provision for Risks and Charges

03262 Deferred Income

03263 Deferred Taxes

18183 Deferred Taxes - Credit

18184 Deferred Taxes - Debit

03257 Deferred Tax Liability in Untaxed Reserves

03273 Other Liabilities

03351 Total Liabilities

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03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock
03448 Preferred Stock Issued for ESOP
03449 ESOP Guarantees - Preferred Issued
03501 Common Equity
03480 Common Stock
03481 Capital Surplus
03492 Revaluation Reserves
03493 Other Appropriated Reserves
03494 Unappropriated (Free) Reserves
03495 Retained Earnings
03490 Equity in Untaxed Reserves
03496 ESOP Guarantees
03497 Unrealized Foreign Exchange Gain/Loss
03498 Unrealized Gain/Loss on Marketable Securities
03499 Treasury Stock
03999 Total Liabilities & Shareholders' Equity

Income Statement

01001 Net Sales or Revenues
01016 Interest Income - Total
01017 Trading Account Income
01018 Foreign Exchange Income
01019 Trusts & Fiduciary Income/Commission & Fees
01014 Trust Income
01015 Commission & Fees
01006 Investment Income
01020 Other Operating Income
01051 Cost of Goods Sold
01151 Depreciation, Depletion & Amortization
01148 Depreciation
01149 Amortization of Intangibles
01150 Amortization of Deferred Charges
01100 Gross Income
01101 Selling, General & Administrative Expenses
01075 Interest Expense – Total
01271 Provision for Loan Losses
01230 Other Operating Expenses
01249 Operating Expenses - Total
01250 Operating Income
01266 Non-Operating Interest Income
01267 Pretax Equity in Earnings
01253 Extraordinary Credit - Pretax
01254 Extraordinary Charge - Pretax
01262 Other Income/Expense - Net
01301 Reserves - Increase/Decrease
01401 Pretax Income
01451 Income Taxes
18186 Current Domestic Income Tax
18187 Current Foreign Income Tax
18188 Deferred Domestic Income Tax
18189 Deferred Foreign Income Tax
18185 Income Tax Credits
01501 Minority Interest
01503 Equity in Earnings
01504 After Tax Other Income/Expense
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extraordinary Items & Gain/Loss Sale of Assets

Funds Flow Statement per FASB 95

04001 Net Income/Starting Line
04051 Depreciation, Depletion and Amortization
04049 Depreciation and Depletion

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04050 Amortization of Intangible Assets

04101 Deferred Income Taxes and Investment Tax Credit

04199 Deferred Income Taxes

04100 Investment Tax Credit

04151 Other Cash Flow

04201 Funds from Operations

04225 Extraordinary Items

04831 Funds from/for Other Operating Activities

04825 Decrease/Increase in Receivables

04826 Decrease/Increase in Inventories

04827 Increase/Decrease in Accounts Payable

04828 Increase/Decrease in Income Taxes Payable

04829 Increase/Decrease in Other Accruals

04830 Decrease/Increase in Other Assets/Liabilities

04860 Net Cash Flow - Operating Activities

04601 Capital Expenditures (Additions to Fixed Assets)

04651 Additions to Other Assets

04355 Net Assets from Acquisitions

04760 Increase in Investments

04440 Decrease in Investments

04351 Disposal of Fixed Assets

04797 Other Uses/(Sources) - Investing

04795 Other Uses - Investing

04796 Other Sources - Investing

04870 Net Cash Flow - Investing

04251 Net Proceeds from Sale/Issue of Common & Preferred

0430 1Proceeds from Stock Options

04302 Other Proceeds from Sale/Issuance of Stock

04751 Com/Pfd Purchased, Retired, Converted, Redeemed

04401 Long Term Borrowings

04701 Reduction In Long Term Debt

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04821 Increase/Decrease in Short Term Borrowings

04448 Other Source/(Use) - Financing

04446 Other Sources - Financing

04447 Other Uses - Financing

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement – Cash

04001 Net Income/Starting Line

04051 Depreciation, Depletion and Amortization

04049 Depreciation and Depletion

04050 Amortization of Intangible Assets

04101 Deferred Income Taxes and Investment Tax Credit

04199 Deferred Income Taxes

04100 Investment Tax Credit

04151 Other Cash Flow

04201 Funds from Operations

04225 Extraordinary Items

04831 Funds from/for Other Operating Activities

04825 Decrease/Increase in Receivables

04826 Decrease/Increase in Inventories

04827 Increase/Decrease in Accounts Payable

04828 Increase/Decrease in Income Taxes Payable

04829 Increase/Decrease in Other Accruals

04830 Decrease/Increase in Other Assets/Liabilities

04401 Long Term Borrowings

04251 Net Proceeds from Sale/Issue of Common & Preferred

04301 Proceeds from Stock Options

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04302 Other Proceeds from Sale/Issuance of Stock
04351 Disposal of Fixed Assets
04440 Decrease in Investments
04821 Increase/Decrease in Short Term Borrowings
04446 Other Sources - Financing
04796 Other Sources - Investing
04450 Other Sources
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04760 Increase in Investments
04701 Reduction in Long Term Debt
04601 Capital Expenditures (Additions to Fixed Assets)
04355 Net Assets from Acquisitions
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04651 Additions to Other Assets
04795 Other Uses - Investing
04447 Other Uses - Financing
04799 Other Uses
04840 Effect of Exchange Rate on Cash
04452 Changes in Cash and/or Liquid Items
04851 Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement – Total Sources/Total Uses

Sources of Funds

04001 Net Income/Starting Line
04051 Depreciation, Depletion and Amortization
04049 Depreciation and Depletion
04050 Amortization of Intangible Assets
04101 Deferred Income Taxes and Investment Tax Credit
04199 Deferred Income Taxes
04100 Investment Tax Credit
04151 Other Cash Flow
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
04825 Decrease/Increase in Receivables
04826 Decrease/Increase in Inventories
04827 Increase/Decrease in Accounts Payable
04828 Increase/Decrease in Income Taxes Payable
04829 Increase/Decrease in Other Accruals
04830 Decrease/Increase in Other Assets/Liabilities
04401 Long Term Borrowings
04251 Net Proceeds from Sale/Issue of Common & Preferred
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04351 Disposal of Fixed Assets
04440 Decrease in Investments
04821 Increase/Decrease in Short Term Borrowings
04840 Effect of Exchange Rate on Cash
04452 Changes in Cash and/or Liquid Items
04851 Increase/Decrease in Cash & Short Term Investments
04446 Other Sources - Financing
04796 Other Sources - Investing
04450 Other Sources
04501 Total Sources

Uses of Funds

04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04601 Capital Expenditures (Additions to Fixed Assets)
04701 Reduction in Long Term Debt

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04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04355	Net Assets from Acquisitions
04651	Additions to Other Assets
04760	Increase in Investments
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04811	Total Uses

Supplementary Data

Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
02048	Finance Receivables
02205	Treasury Securities
02230	Equity Securities Investment - Total
02211	Securities Purchased under Resale Agreements
18280	Goodwill/Cost in Excess of Assets Purchased

Liability Fields

03059	Securities Sold but not yet Purchased (Short Call)
18232	Current Portion of Long Term Debt
18283	Debt Greater than 1 Year and Less than 5 Years
18284	Debt Greater than 5 Years and Less than 10 Years
18285	Debt Greater than 10 Years
03056	Securities Sold under Repurchase Agreements
03062	Interest Payable
03506	Common Equity – Fully Diluted
03450	Preferred Stock Treated as Common
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03482	Monetary Correction - Capital
03491	Goodwill Written Off
18302	Goodwill Written Off – Revaluation Reserve
18303	Goodwill Written Off - Retained Earnings
18065	Cumulative Goodwill Written Off
18301	Foreign Currency Translation Adjustment - Retained Earnings
03261	Pension/Post Retirement Benefits
18352	Unfunded Pension Liabilities
18141	Lease Commitments – Year 1
18142	Lease Commitments – Year 2
18143	Lease Commitments – Year 3
18144	Lease Commitments – Year 4
18145	Lease Commitments – Year 5
18146	Lease Commitments – Over 5 Years

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01024	Rental Income
01251	Interest Expense on Debt
01255	Interest Capitalized
18140	Rental/Operating Lease Expense
01084	Staff Costs
01085	Equipment Expense
01302	Operating Provisions
01204	Taxes other than Income Taxes
01268	Dividend Income - Non-Operating
18227	Restructuring Expense
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
01263	Monetary Variations - Credits
01264	Monetary Variations - Debits
01265	Monetary Correction

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01305	Gain on Sale of Investment
01269	Discontinued Operations - Pretax
01306	Gain/loss on Disposal of Assets
01352	Foreign Exchange Transactions
01351	Foreign Currency Translation Gain/Loss
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
18200	Discontinued Operations – Total
18150	Income from Continuing Operations
18175	Ordinary Profit (Japan)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales 18169 Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pretax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Cash Flow Fields

04148	Interest Paid
04149	Interest Income
04150	Taxation
04500	External Financing
18216	Format Code – Cash Flow

Other Fields

18231	Weighted Cost of Debt
03998	Total Capital
18192	Dividends Provided for or Paid - Common
08015	Net Capital Requirement

Interim Data

	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
Interim Sales	19101	19102	19103	19104
Interim Pretax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956

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	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross05175	05176	05177	05178	
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

Monthly Price Information

	Month End Market Price	*High Price*	*Low Price*
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102 Price/Earnings Ratio - Current

09103 Price/Earnings Ratio - Current High

09105 Price/Earnings Ratio - Current Low

09202 Earnings Yield - Current

09203 Earnings Yield - Current High

09205 Earnings Yield - Current Low

09302 Price/Book Value Ratio - Current

09602 Price/Cash Flow - Current

09402 Dividend Yield - Current

08372 Return on Equity - per Share - Current

08652 Reinvestment Rate - per Share - Current

09502 Dividend Payout - per Share - Current

09001 Price Trend - Last Week

09005 Price Trend - Four Week

09011 Price Trend - Quarter to Date

09016 Price Trend - Previous Quarter

09021 Price Trend - Year to Date

09006 Price Trend - 13 Weeks

09007 Price Trend – 26 Weeks

09026 Price Trend - 52 Weeks

09802 Beta

09803 Alpha

Annual Statistics

09104 Price/Earnings Ratio - Close

09100 Price/Earnings Ratio - High

09101 Price/Earnings Ratio - Low

09106 Price/Earnings Ratio - Avg High-Low

09204 Earnings Yield - Close

09200 Earnings Yield - High

09201 Earnings Yield - Low

09206 Earnings Yield - Avg High-Low

09604 Price/Cash Flow Ratio

09404 Dividend Yield - Close

09400 Dividend Yield - High

09401 Dividend Yield - Low

09406 Dividend Yield - Avg High-Low

09504 Dividend Payout per Share

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09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

Three Year Averages

08803 Total Investment Return

Five Year Averages

09121 Price/Earnings Ratio – Close
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09221 Earnings Yield - Close
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09621 Price/Cash Flow Ratio
09421 Dividend Yield - Close
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09521 Dividend Payout per Share
09321 Price/Book Value Ratio - Close
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
08805 Total Investment Return
09721 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08666 Loans Growth
08676 Net Margin Growth
08579 Market Capitalization

Three Year Averages

08581 Market Capitalization Growth

Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08630 Employees Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08670 Loans Growth
08680 Net Margin Growth

Profitability

Annual Statistics

08301 Return on Equity - Total (%)
08371 Return on Equity - per Share
08651 Reinvestment Rate - per Share
08656 Reinvestment Rate - Total
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity

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08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08331	Cost of Goods Sold/Sales
08306	Gross Profit Margin
08336	Selling, General & Administrative Expenses/Sales
08316	Operating Profit Margin
08361	Operating Income Return on Total Capital
08321	Pretax Margin
08346	Tax Rate
08356	Interest Rate - Estimated Average
15611	Efficiency of Earnings Assets
08366	Net Margin
15173	Earning Assets % Total Available Funds
15587	Earning Assets % Total Assets
08351	Sales per Employee

Five Year Averages

08305	Return on Equity – Total (%)
08375	Return on Equity - per Share
08655	Reinvestment Rate - per Share
08660	Reinvestment Rate - Total
08330	Return on Assets
08380	Return on Invested Capital
08915	Retained Earnings % Equity
08385	Cash Earnings Return on Equity
08315	Cash Flow/Sales
08335	Cost of Goods Sold/Sales
08310	Gross Profit Margin
08340	Selling, General & Administrative Expenses/Sales
08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pretax Margin
08350	Tax Rate
08360	Interest Rate - Estimated Average
08370	Net Margin
15614	Efficiency of Earnings Assets
15176	Earning Assets % Total Available Funds
15590	Earning Assets % Total Assets
08355	Sales per Employee

Loan Loss Ratios

Annual Statistics

15073	Reserves for Loan Losses % Total Loans
15079	Provision for Loan Losses % Total Loans
15156	Reserves for Loan Losses % Total Assets

Five Year Averages

15076	Reserves for Loan Losses % Total Loans
15082	Provision for Loan Losses % Total Loans
15159	Reserves for Loan Losses % Total Assets

Asset Utilization

Annual Statistics

08406	Assets per Employee
08401	Total Asset Turnover
15043	Total Loans % Total Assets
15091	Invested Assets % Total Assets
08416	Capital Expenditures % Total Assets
08421	Capital Expenditures % Sales

Five Year Averages

08410	Assets per Employee
08405	Total Asset Turnover
15046	Total Loans % Total Assets
15094	Invested Assets % Total Assets
08420	Capital Expenditures % Total Assets
08425	Capital Expenditures % Sales

Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity

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08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
15043 Total Loans % Total Assets
15037 Total Deposits % Total Assets
15173 Earning Assets % Total Available Funds
15049 Total Loans % Total Deposits
15097 Invested Assets % Liabilities
08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08251 Fixed Charge Coverage Ratio
08250 Cash Dividend Coverage Ratio
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
15115 Reserves for Loan Losses % Total Capital

Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08215 Minority Interest % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Total Assets
15046 Total Loans % Total Assets
15040 Total Deposits % Total Assets
15176 Earning Assets % Total Available Funds
15010 Equity % of Total Deposits
15052 Total Loans % Total Deposits
15100 Invested Assets % Liabilities
08260 Dividend Payout (% Earnings)
08910 Cash Dividends % Cash Flow
08255 Fixed Charge Coverage Ratio
08250 Cash Dividend Coverage Ratio
08265 Operating Cash/Fixed Charges
08270 Fixed Assets % Common Equity
15118 Reserves for Loan Losses % Total Capital

Other Ratios

Annual Statistics

15103 Equity Securities & Real Estate % Invest Assets
15109 Equity Securities & Real Estate & Capital

Five Year Averages

15106 Equity Securities & Real Estate % Invest Assets
15112 Equity Securities & Real Estate & Capital

Foreign Business

Annual Statistics

07151 International Assets
07101 International Sales
07126 International Operating Income
08711 Foreign Return on Assets
08706 Foreign Asset Turnover
08701 Foreign Income Margin
08716 Foreign Assets Growth
08721 Foreign Sales Growth
08726 Foreign Income Growth
08736 Foreign Assets % Tot Assets
08731 Foreign Sales % Tot Sales
08741 Foreign Income % Total Income

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Five Year Averages

08715	Foreign Return on Assets
08710	Foreign Asset Turnover
08705	Foreign Income Margin
08720	Foreign Assets Growth
08725	Foreign Sales Growth
08730	Foreign Income Growth
08740	Foreign Assets % Total Assets
08735	Foreign Sales % Total Sales
08745	Foreign Income % Total Income

Geographic Segment Data

19600	Geographic Segment 1 - Description
19601	Geographic Segment 1 - Sales
19602	Geographic Segment 1 - Operating Income
19603	Geographic Segment 1 - Assets
19604	Geographic Segment 1 - Capital Expenditures
19605	Geographic Segment 1 - Depreciation
19610	Geographic Segment 2 - Description
19611	Geographic Segment 2 - Sales
19612	Geographic Segment 2 - Operating Income
19613	Geographic Segment 2 - Assets
19614	Geographic Segment 2 - Capital Expenditures
19615	Geographic Segment 2 - Depreciation
19620	Geographic Segment 3 - Description
19621	Geographic Segment 3 - Sales
19622	Geographic Segment 3 - Operating Income
19623	Geographic Segment 3 - Assets
19624	Geographic Segment 3 - Capital Expenditures
19625	Geographic Segment 3 - Depreciation
19630	Geographic Segment 4 - Description
19631	Geographic Segment 4 - Sales
19632	Geographic Segment 4 - Operating Income
19633	Geographic Segment 4 - Assets
19634	Geographic Segment 4 - Capital Expenditures
19635	Geographic Segment 4 - Depreciation
19640	Geographic Segment 5 - Description
19641	Geographic Segment 5 - Sales
19642	Geographic Segment 5 - Operating Income
19643	Geographic Segment 5 - Assets
19644	Geographic Segment 5 - Capital Expenditures
19645	Geographic Segment 5 - Depreciation
19650	Geographic Segment 6 - Description
19651	Geographic Segment 6 - Sales
19652	Geographic Segment 6 - Operating Income
19653	Geographic Segment 6 - Assets
19654	Geographic Segment 6 - Capital Expenditures
19655	Geographic Segment 6 - Depreciation
19660	Geographic Segment 7 - Description
19661	Geographic Segment 7 - Sales
19662	Geographic Segment 7 - Operating Income
19663	Geographic Segment 7 - Assets
19664	Geographic Segment 7 - Capital Expenditures
19665	Geographic Segment 7 - Depreciation
19670	Geographic Segment 8 - Description
19671	Geographic Segment 8 - Sales
19672	Geographic Segment 8 - Operating Income
19673	Geographic Segment 8 - Assets
19674	Geographic Segment 8 - Capital Expenditures
19675	Geographic Segment 8 - Depreciation
19680	Geographic Segment 9 - Description
19681	Geographic Segment 9 - Sales
19682	Geographic Segment 9 - Operating Income
19683	Geographic Segment 9 - Assets
19684	Geographic Segment 9 - Capital Expenditures
19685	Geographic Segment 9 - Depreciation

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19690	Geographic Segment 10 - Description
19691	Geographic Segment 10 - Sales
19692	Geographic Segment 10 - Operating Income
19693	Geographic Segment 10 - Assets
19694	Geographic Segment 10 – Capital Expenditures
19695	Geographic Segment 10 - Depreciation

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%
07536	Accounting standards followed
07546	Auditors' opinion

Multiple Share Data

20001	Type of Share - Mult Share 1
20003	Worldscope Identifier - Mult Share 1
20005	SEDOL - Mult Share 1
20006	CUSIP - Mult Share 1
20007	ISIN - Mult Share 1
20008	Ticker Symbol - Mult Share 1
20009	Stock Exchange(s) Listed - Mult Share 1
20011	Inactive Date - Mult Share 1
20020	Common Shares Outstanding - Current - Mult Share 1
20021	Market Price - Current - Mult Share 1
20022	Date of Current Price - Mult Share 1
20023	Market Capitalization - Current - Mult Share 1
20024	Earnings per Share - Last 12 Mos - Mult Share 1
20025	Dividends per Share - Last 12 Mos - Mult Share 1
20026	Price/Earnings Ratio - Current - Mult Share 1
20027	Price/Book Value Ratio - Current - Mult Share 1
20028	Dividend Yield - Current - Mult Share 1
20040	Common Shares Outstanding - Mult Share 1
20002	Par Value - Mult Share 1
20042	Market Price - Year End - Mult Share 1
20041	Market Capitalization - Mult Share 1
20043	Earnings per Share - Mult Share 1
20044	Dividends per Share - Mult Share 1
20045	Book Value per Share - Mult Share 1
20046	Price/Earnings Ratio - Close - Mult Share 1
20047	Price/Book Value Ratio - Close - Mult Share 1
20048	Dividend Yield - Close - Mult Share 1
20101	Type of Share - Mult Share 2
20103	Worldscope Identifier - Mult Share 2
20105	SEDOL - Mult Share 2
20106	CUSIP - Mult Share 2
20107	ISIN - Mult Share 2
20108	Ticker Symbol - Mult Share 2
20109	Stock Exchange(s) Listed - Mult Share 2
20111	Inactive Date - Mult Share 2
20120	Common Shares Outstanding - Current - Mult Share 2
20121	Market Price - Current - Mult Share 2
20122	Date of Current Price - Mult Share 2
20123	Market Capitalization - Current - Mult Share 2
20124	Earnings per Share - Last 12 Mos - Mult Share 2
20125	Dividends per Share - Last 12 Mos - Mult Share 2
20126	Price/Earnings Ratio - Current - Mult Share 2
20127	Price/Book Value Ratio - Current - Mult Share 2
20128	Dividend Yield - Current - Mult Share 2
20140	Common Shares Outstanding - Mult Share 2
20102	Par Value - Mult Share 2

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20142	Market Price - Year End - Mult Share 2
20141	Market Capitalization - Mult Share 2
20143	Earnings per Share - Mult Share 2
20144	Dividends per Share - Mult Share 2
20145	Book Value per Share - Mult Share 2
20146	Price/Earnings Ratio - Close - Mult Share 2
20147	Price/Book Value Ratio - Close - Mult Share 2
20148	Dividend Yield - Close - Mult Share 2
20201	Type of Share - Mult Share 3
20203	Worldscope Identifier - Mult Share 3
20205	SEDOL - Mult Share 3
20206	CUSIP - Mult Share 3
20207	ISIN - Mult Share 3
20208	Ticker Symbol - Mult Share 3
20209	Stock Exchange(s) Listed - Mult Share 3
20211	Inactive Date - Mult Share 3
20220	Common Shares Outstanding - Current - Mult Share 3
20221	Market Price - Current - Mult Share 3
20222	Date of Current Price - Mult Share 3
20223	Market Capitalization - Current - Mult Share 3
20224	Earnings per Share - Last 12 Mos - Mult Share 3
20225	Dividends per Share - Last 12 Mos - Mult Share 3
20226	Price/Earnings Ratio - Current - Mult Share 3
20227	Price/Book Value Ratio - Current - Mult Share 3
20228	Dividend Yield - Current - Mult Share 3
20240	Common Shares Outstanding - Mult Share 3
20202	Par Value - Mult Share 3
20242	Market Price - Year End - Mult Share 3
20241	Market Capitalization - Mult Share 3
20243	Earnings per Share - Mult Share 3
20244	Dividends per Share - Mult Share 3
20245	Book Value per Share - Mult Share 3
20246	Price/Earnings Ratio - Close - Mult Share 3
20247	Price/Book Value Ratio - Close - Mult Share 3
20248	Dividend Yield - Close - Mult Share 3
20301	Type of Share - Mult Share 4
20303	Worldscope Identifier - Mult Share 4
20305	SEDOL - Mult Share 4
20306	CUSIP - Mult Share 4
20307	ISIN - Mult Share 4
20308	Ticker Symbol - Mult Share 4
20309	Stock Exchange(s) Listed - Mult Share 4
20311	Inactive Date - Mult Share 4
20320	Common Shares Outstanding - Current - Mult Share 4
20321	Market Price - Current - Mult Share 4
20322	Date of Current Price - Mult Share 4
20323	Market Capitalization - Current - Mult Share 4
20324	Earnings per Share - Last 12 Mos - Mult Share 4
20325	Dividends per Share - Last 12 Mos - Mult Share 4
20326	Price/Earnings Ratio - Current - Mult Share 4
20327	Price/Book Value Ratio - Current - Mult Share 4
20328	Dividend Yield - Current - Mult Share 4
20340	Common Shares Outstanding - Mult Share 4
20302	Par Value - Mult Share 4
20342	Market Price - Year End - Mult Share 4
20341	Market Capitalization - Mult Share 4
20343	Earnings per Share - Mult Share 4
20344	Dividends per Share - Mult Share 4
20345	Book Value per Share - Mult Share 4
20346	Price/Earnings Ratio - Close - Mult Share 4

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20347	Price/Book Value Ratio - Close - Mult Share 4
20348	Dividend Yield - Close - Mult Share 4
20401	Type of Share - Mult Share 5
20403	Worldscope Identifier - Mult Share 5
20405	SEDOL - Mult Share 5
20406	CUSIP - Mult Share 5
20407	ISIN - Mult Share 5
20408	Ticker Symbol - Mult Share 5
20409	Stock Exchange(s) Listed - Mult Share 5
20411	Inactive Date - Mult Share 5
20420	Common Shares Outstanding - Current - Mult Share 5
20421	Market Price - Current - Mult Share 5
20422	Date of Current Price - Mult Share 5
20423	Market Capitalization - Current - Mult Share 5
20424	Earnings per Share - Last 12 Mos - Mult Share 5
20425	Dividends per Share - Last 12 Mos - Mult Share 5
20426	Price/Earnings Ratio - Current - Mult Share 5
20427	Price/Book Value Ratio - Current - Mult Share 5
20428	Dividend Yield - Current - Mult Share 5
20440	Common Shares Outstanding - Mult Share 5
20402	Par Value - Mult Share 5
20442	Market Price - Year End - Mult Share 5
20441	Market Capitalization - Mult Share 5
20443	Earnings per Share - Mult Share 5
20444	Dividends per Share - Mult Share 5
20445	Book Value per Share - Mult Share 5
20446	Price/Earnings Ratio - Close - Mult Share 5
20447	Price/Book Value Ratio - Close - Mult Share 5
20448	Dividend Yield - Close - Mult Share 5
20501	Type of Share - Mult Share 6
20503	Worldscope Identifier - Mult Share 6
20505	SEDOL - Mult Share 6
20506	CUSIP - Mult Share 6
20507	ISIN - Mult Share 6
20508	Ticker Symbol - Mult Share 6
20509	Stock Exchange(s) Listed - Mult Share 6
20511	Inactive Date - Mult Share 6
20520	Common Shares Outstanding - Current - Mult Share 6
20521	Market Price - Current - Mult Share 6
20522	Date of Current Price - Mult Share 6
20523	Market Capitalization - Current - Mult Share 6
20524	Earnings per Share - Last 12 Mos - Mult Share 6
20525	Dividends per Share - Last 12 Mos - Mult Share 6
20526	Price/Earnings Ratio - Current - Mult Share 6
20527	Price/Book Value Ratio - Current - Mult Share 6
20528	Dividend Yield - Current - Mult Share 6
20540	Common Shares Outstanding - Mult Share 6
20502	Par Value - Mult Share 6
20542	Market Price - Year End - Mult Share 6
20541	Market Capitalization - Mult Share 6
20543	Earnings per Share - Mult Share 6
20544	Dividends per Share - Mult Share 6
20545	Book Value per Share - Mult Share 6
20546	Price/Earnings Ratio - Close - Mult Share 6
20547	Price/Book Value Ratio - Close - Mult Share 6
20548	Dividend Yield - Close - Mult Share 6
20601	Type of Share - Mult Share 7
20603	Worldscope Identifier - Mult Share 7
20605	SEDOL - Mult Share 7
20606	CUSIP - Mult Share 7

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20607	ISIN - Mult Share 7
20608	Ticker Symbol - Mult Share 7
20609	Stock Exchange(s) Listed - Mult Share 7
20611	Inactive Date - Mult Share 7
20620	Common Shares Outstanding - Current - Mult Share 7
20621	Market Price - Current - Mult Share 7
20622	Date of Current Price - Mult Share 7
20623	Market Capitalization - Current - Mult Share 7
20624	Earnings per Share - Last 12 Mos - Mult Share 7
20625	Dividends per Share - Last 12 Mos - Mult Share 7
20626	Price/Earnings Ratio - Current - Mult Share 7
20627	Price/Book Value Ratio - Current - Mult Share 7
20628	Dividend Yield - Current - Mult Share 7
20640	Common Shares Outstanding - Mult Share 7
20602	Par Value - Mult Share 7
20642	Market Price - Year End - Mult Share 7
20641	Market Capitalization - Mult Share 7
20643	Earnings per Share - Mult Share 7
20644	Dividends per Share - Mult Share 7
20645	Book Value per Share - Mult Share 7
20646	Price/Earnings Ratio - Close - Mult Share 7
20647	Price/Book Value Ratio - Close - Mult Share 7
20648	Dividend Yield - Close - Mult Share 7

Monthly Foreign Exchange Rates

11013	To U.S. Dollars - Current
11002	To U.S. Dollars - January Month End
11003	To U.S. Dollars - February Month End
11004	To U.S. Dollars - March Month End
11005	To U.S. Dollars - April Month End
11006	To U.S. Dollars - May Month End
11007	To U.S. Dollars - June Month End
11008	To U.S. Dollars - July Month End
11009	To U.S. Dollars - August Month End
11010	To U.S. Dollars - September Month End
11011	To U.S. Dollars - October Month End
11012	To U.S. Dollars - November Month End
11001	To U.S. Dollars - December Month End
11113	From Euro Currency to Legacy/Local – Current
11102	From Euro Currency to Legacy/Local – January
11103	From Euro Currency to Legacy/Local – February
11104	From Euro Currency to Legacy/Local – March
11105	From Euro Currency to Legacy/Local – April
11106	From Euro Currency to Legacy/Local – May
11107	From Euro Currency to Legacy/Local – June
11108	From Euro Currency to Legacy/Local – July
11109	From Euro Currency to Legacy/Local – August
11110	From Euro Currency to Legacy/Local – September
11111	From Euro Currency to Legacy/Local – October
11112	From Euro Currency to Legacy/Local – November
11101	From Euro Currency to Legacy/Local – Year End
11202	From ECU Currency to Local – January
11203	From ECU Currency to Local – February
11204	From ECU Currency to Local – March
11205	From ECU Currency to Local – April
11206	From ECU Currency to Local – May

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11207 From ECU Currency to Local – June
11208 From ECU Currency to Local – July
11209 From ECU Currency to Local – August
11210 From ECU Currency to Local – September
11211 From ECU Currency to Local – October
11212 From ECU Currency to Local – November
11201 From ECU Currency to Local – Year End

11313 Legacy to U.S. Currency – Current
11302 Legacy to U.S. Currency – January
11303 Legacy to U.S. Currency – February
11304 Legacy to U.S. Currency – March
11305 Legacy to U.S. Currency – April
11306 Legacy to U.S. Currency – May
11307 Legacy to U.S. Currency – June
11308 Legacy to U.S. Currency – July
11309 Legacy to U.S. Currency – August
11310 Legacy to U.S. Currency – September
11311 Legacy to U.S. Currency – October
11312 Legacy to U.S. Currency – November
11301 Legacy to U.S. Currency – Y

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Security Level Information Template

Notes:

This data items, when historical and unless otherwise stated in the definition, are only available for 1987 and subsequent years

#: Currently U.S. and Canadian companies only.

General Information

06001	Company Name
06003	Company Name - Short
06026	Nation
06027	Nation Code
06028	Region
07015	Inactive Date
07012	Inactive Date - Security
05350	Date of Fiscal Period End

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06036	Primary Issue Identifier
11526	Indicator – Primary Issue
05427	Stock Exchange(s) Listed
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Weed Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05255	Earnings Per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends Per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value Per Share - Current
05510	Cash Flow Per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
05651	Common Shares Traded - Annual #
08006	Trading Volume #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings Per Share
05202	Earnings per Share - Fiscal Year End
10010	Earnings per Share – Basic – Fiscal #
10030	Earnings per Share – Fully Diluted – Fiscal #
05260	Earnings Per Share - 5 yr avg
05200	Earnings Report Frequency
05101	Dividends Per Share
05140	Dividends Per Share - 5 yr avg
05110	Dividends per Share - Fiscal

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05102	Dividends Per Share - Gross
05100	Dividend Report Frequency
05476	Book Value Per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow Per Share
05508	Sales per Share
05301	Common Shares Outstanding
05309	Par Value
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

05652	Common Shares Traded – Weekly
05080	Market Price – Week Close
05081	Market Price – Week High
05082	Market Price – Week Low

Interim Data

	Qtr1	*Qtr2*	*Qtr 3*	*Qtr 4*
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

Monthly Price Information

	Month End Market Price	*High Price*	*Low Price*
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057

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	Month End Market Price	*High Price*	*Low Price*
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
09502 Dividend Payout - Per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

Annual Statistics

09104 Price/Earnings Ratio - Close
09304 Price/Book Value Ratio - Close
09604 Price/Cash Flow Ratio - Close
09204 Earnings Yield - Close
09404 Dividend Yield - Close
08801 Total Investment Return
09504 Dividend Payout Per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low

Three Year Averages

08803 Total Investment Return

Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close
09621 Price/Cash Flow Ratio - Close
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout Per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low

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Growth Rates

Annual Statistics:

08601 Earnings Per Share Growth %

08611 Dividends Per Share Growth %

08606 Book Value Per Share Growth %

08579 Market Capitalization Growth %

Three Year Averages

08581 Market Capitalization Growth %

Five Year Averages:

08605 Earnings Per Share Growth %

08615 Dividends Per Share Growth %

08610 Book Value Per Share Growth %

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ADRs Template

General Information

06095 Depositary Bank

Stock Data

Current Information

06110 ADR Cusip 1

06111 ADR Cusip 2

06112 ADR Cusip 3

06096 ADR Exchange Ratio

06115 ADR Non-U.S. Security Identifier

11503 Indicator - ADR

11502 Indicator - Sponsored/Unsponsored

05257 Earnings per ADR - GAAP - Last 12 Months

05478 Book Value per ADR - GAAP

Annual Statistics

05204 Earnings per ADR - GAAP

05265 Earnings per ADR - GAAP - 5 YR Avg

05490 Book Value per ADR - GAAP

Supplementary Data

Asset Fields

06615 Current Assets - GAAP

06660 Loans (Net) - GAAP

06640 Investments - GAAP

06620 Property, Plant & Equipment (Net) - GAAP

06695 Other Assets - GAAP

06694 Intangible Other Assets - GAAP

06693 Goodwill - GAAP

06699 Total Assets - GAAP

Liability Fields

06715 Current Liabilities - GAAP

06769 Long Term Debt - GAAP

06730 Deposits - GAAP

06773 Deferred Taxes - GAAP

06740 Insurance Reserves - GAAP

06774 Other Long Term Liabilities - GAAP

06783 Preferred Stock - GAAP

06780 Minority Interest - GAAP

06795 Common Equity - GAAP

06798 Total Equity - GAAP

Income Statement

06802 Premium Income - GAAP

06801 Sales/Revenues - GAAP

06840 Non-Interest Income - GAAP

06830 Net Interest Income - GAAP

06820 Other Operating Income - GAAP

06850 Operating Income - GAAP

06860 Pretax Income - GAAP

06895 Net Income - GAAP

Cash Flow Fields

06915 Cash Flow from Operations - GAAP

06920 Cash Flow - Operating Activities - GAAP

06930 Cash Flow - Financing Activities - GAAP

06940 Cash Flow - Investing Activities - GAAP

06970 Increase/Decrease - Cash - GAAP

Stock Performance

Current Information

09142 Price/Earnings Ratio - GAAP - Current

09143 Price/Earnings Ratio - GAAP - Current High

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09145	Price/Earnings Ratio - GAAP - Current Low
09342	Price/Book Value - GAAP - Current
09343	Price/Book Value - GAAP - Current High
09345	Price/Book Value - GAAP - Current Low
09242	Earnings Yield - GAAP - Current
09243	Earnings Yield - GAAP - Current High
09245	Earnings Yield - GAAP - Current Low

Annual Statistics

09144	Price/Earnings Ratio - GAAP - Close
09344	Price/Book Value - GAAP - Close
09244	Earnings Yield - GAAP - Close
09146	Price/Earnings Ratio - GAAP - Avg High-Low
09140	Price/Earnings Ratio - GAAP – High
09141	Price/Earnings Ratio - GAAP – Low
09246	Earnings Yield - GAAP - Avg High-Low
09240	Earnings Yield - GAAP – High
09241	Earnings Yield - GAAP - Low
09346	Price/Book Value - GAAP - Avg High-Low
09340	Price/Book Value - GAAP - High
09341	Price/Book Value - GAAP - Low

Three Year Averages

09132	Price/Earnings Ratio - Close
09149	Price/Earnings Ratio - GAAP - Close
09332	Price/Book Value - Close
09349	Price/Book Value - GAAP - Close
09623	Price/Cash Flow Ratio
09232	Earnings Yield - Close
09249	Earnings Yield - GAAP - Close
09432	Dividend Yield - Close
09133	Price/Earnings Ratio - Avg High-Low
09130	Price/Earnings Ratio - High
09131	Price/Earnings Ratio - Low
09150	Price/Earnings Ratio - GAAP - Avg High-Low
09147	Price/Earnings Ratio - GAAP - High
09148	Price/Earnings Ratio - GAAP - Low
09233	Earnings Yield - Avg High-Low
09230	Earnings Yield - High
09231	Earnings Yield - Low
09350	Earnings Yield - GAAP - Avg High-Low
09247	Earnings Yield - GAAP - High
09248	Earnings Yield - GAAP - Low
09333	Price/Book Value - Avg High-Low
09330	Price/Book Value - High
09331	Price/Book Value - Low
09350	Price/Book Value - GAAP - Avg High-Low
09347	Price/Book Value - GAAP - High
09348	Price/Book Value - GAAP - Low
09433	Dividend Yield - Avg High-Low
09430	Dividend Yield - High
09431	Dividend Yield - Low

Five Year Averages

09153	Price/Earnings Ratio - GAAP - Close
09353	Price/Book Value - GAAP - Close
09253	Earnings Yield - GAAP - Close
09154	Price/Earnings Ratio - GAAP - Avg High-Low
09151	Price/Earnings Ratio - GAAP - High
09152	Price/Earnings Ratio - GAAP - Low
09254	Earnings Yield - GAAP - Avg High-Low
09251	Earnings Yield - GAAP - High
09252	Earnings Yield - GAAP - Low
09354	Price/Book Value - GAAP - Avg High-Low
09351	Price/Book Value - GAAP - High
09352	Price/Book Value - GAAP - Low

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Growth Rates

Annual Statistics

08584 Net Income - GAAP - Growth

08595 Earnings per ADR - GAAP - Growth

08592 Book Value per ADR - GAAP - Growth

Three Year Averages

08618 Equity Growth

08633 Net Sales/Revenues Growth

08638 Net Income Growth

08604 Earnings per Share Growth

08614 Dividends per Share Growth

08609 Book Value per Share Growth

08590 Equity - GAAP - Growth

08586 Net Income - GAAP - Growth

08597 Earnings per ADR - GAAP - Growth

08593 Book Value per ADR - GAAP - Growth

Five Year Averages

08591 Equity - GAAP - Growth

08588 Net Income - GAAP - Growth

08599 Earnings per ADR - GAAP - Growth

08594 Book Value per ADR - GAAP - Growth

Profitability

Annual Statistic

08295 Return on Equity - GAAP

Three Year Statistic

08297 Return on Equity - GAAP

Five Year Statistic

08299 Return on Equity - GAAP

Leverage

Annual Statistics

08277 Long Term Debt - GAAP % Common Equity - GAAP

Three Year Averages

08279 Long Term Debt - GAAP % Common Equity - GAAP

Five Year Averages

08281 Long Term Debt - GAAP % Common Equity - GAAP

Company Specific Accounting

18221 U.S. GAAP Information Available

Monthly Exchange Rates

06103 Current Exchange Rate (U.S.$)

06102 Fiscal Year End Exchange Rate (U.S.$)

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Fast Update Template

BANKS

Notes:

#: Currently U.S. and Canadian companies only.

General Information

06001	Company Name
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18358	Investor Relations - Address
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/FAX
06092	Business Description - Extended
07011	Employees
06099	Currency of Document
05350	Date of Fiscal Period End

Industry

06011	Industry Group
06010	General Industry Classification

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS

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05145 Dividends per Share - Last 12 Months

05190 Indicated Dividend Rate

05480 Book Value per Share - Current

05510 Cash Flow per Share - Current

Annual Statistics

05001 Market Price - Year End

05002 Market Price - High

05003 Market Price - Low

05004 Market Price - 5 yr avg - High

05005 Market Price - 5 yr avg - Low

08001 Market Capitalization

05651 Common Shares Traded - Annual #

08006 Trading Volume #

08010 Trading Volume - Weekly Average #

08011 Turnover Rate #

05201 Earnings per Share

05210 Earnings per Share – Basic – Year

10010 Earnings per Share – Basic – Fiscal #

05290 Fully Diluted Earnings per Share

10030 Earnings per Share – Fully Diluted – Fiscal #

05202 Earnings per Share - Fiscal Year End

05200 Earnings Report Frequency

18209 Earnings per Share Including Extraordinary Items – Fiscal

05225 Includes Extraordinary Credit/Charge per Share

05227 Includes Pretax Extraordinary Credit/Charge per Share

05240 DVFA Earnings (Germany)

05203 OVFA Earnings per Share (Austria)

05725 Headline Earnings per Share (U.K.)

05260 Earnings per Share - 5 yr avg

05101 Dividends per Share

05140 Dividends per Share - 5 yr avg

05102 Dividends per Share - Gross

05100 Dividend Report Frequency

05476 Book Value per Share

05486 Tangible Book Value per Share

05501 Cash Flow per Share

05508 Sales per Share

05509 Operating Profit per Share

05301 Common Shares Outstanding

05309 Par Value

05191 Common Shares Used to Calculate EPS

05192 Common Shares Used to Calculate Basic EPS

05194 Common Shares Used to Calculate Fully Diluted EPS

05576 Stock Split/Dividend Ratio

Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

Balance Sheet

Assets

02004 Cash & Due from Banks

02255 Investments – Total

02055 Interbank Loans

02501 Property, Plant & Equipment-Net

02649 Intangible Other Assets

02999 Total Assets

Liabilities & Shareholders' Equity

03019 Deposits – Total

03255 Total Debt

03051 Short Term Debt & Current Portion of Long Term Debt

03251 Long-Term Debt

03245 Long-Term Debt Excluding Capitalized Leases

03249 Capitalized Lease Obligations

03263 Deferred Taxes

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03257	Deferred Tax Liability in Untaxed Reserves
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03999	Total Liabilities & Shareholders' Equity

Income Statement

01016	Interest Income - Total
01075	Interest Expense - Total
01251	Interest Expense on Debt
01076	Net Interest Income
01271	Provision for Loan Losses
01250	Operating Income
01401	Pretax Income
01451	Income Taxes
01501	Minority Interest
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement – per FASB 95

04201	Funds from Operations
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)

Supplementary Data

Income Statement Fields

01001	Net Sales or Revenues
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
18175	Ordinary Profit (Japan)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pretax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Other Fields

03998	Total Capital

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High

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09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current

Annual Statistics

09104 Price/Earnings Ratio - Close
09304 Price/Book Value Ratio - Close
09604 Price/Cash Flow Ratio
09204 Earnings Yield - Close
09404 Dividend Yield - Close
08801 Total Investment Return
09504 Dividend Payout per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09704 Market Capitalization/Common Equity

Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close
09621 Price/Cash Flow Ratio
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09721 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth

Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth

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08680 Net Margin Growth

Profitability

Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity – per Share
08376 Return on Invested Capital
08656 Reinvestment Rate - Total
08651 Reinvestment Rate – per Share
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pretax Margin
08356 Interest Rate - Estimated Average
08366 Net Margin
15593 Non-Interest Income % Total Revenues

Five Year Averages

08305 Return on Equity - Total (%)
08375 Return on Equity – per Share
08380 Return on Invested Capital
08656 Reinvestment Rate - Total
08660 Reinvestment Rate - per Share
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pretax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin
15596 Non-Interest Income % Total Revenues

Leverage

Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
08256 Dividend Payout (% Earnings)-Total Dollar
08906 Cash Dividends % Cash Flow
08266 Fixed Assets % Common Equity

Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08215 Minority Interest % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Total Assets
08260 Dividend Payout (% Earnings)-Total Dollar
08910 Cash Dividends % Cash Flow
08270 Fixed Assets % Common Equity

Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

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INDUSTRIALS

Notes:

#: Currently U.S. and Canadian companies only.

General Information

06001	Company Name
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18358	Investor Relations - Address
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
06092	Business Description - Extended
07011	Employees
06099	Currency of Document
05350	Date of Fiscal Period End

Industry

06011	Industry Group
06010	General Industry Classification

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

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Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
05651	Common Shares Traded - Annual #
08006	Trading Volume #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal #
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal #
05202	Earnings per Share - Fiscal Year End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal
05225	Includes Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05501	Cash Flow per Share
05507	Free Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share
05506	Working Capital per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio

Weekly Time Series

05652	Common Shares Traded – Weekly
05080	Market Price – Week Close
05081	Market Price – Week High
05082	Market Price – Week Low

Balance Sheet

Assets

02001	Cash & Short Term Investments
02051	Receivables (Net)
02101	Inventories – Total
02201	Current Assets - Total
02501	Property Plant and Equipment - Net
02301	Property Plant and Equipment - Gross
02401	Accumulated Depreciation
02649	Intangible Other Assets
02999	Total Assets

Liabilities & Shareholders' Equity

03040	Accounts Payable
03051	Short Term Debt & Current Portion of Long Term Debt
03101	Current Liabilities - Total
03251	Long Term Debt
03245	Long term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes

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03257	Deferred Tax Liability in Untaxed Reserves
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03999	Total Liabilities & Shareholders' Equity

Income Statement

01001	Net Sales or Revenues
01051	Costs of Goods Sold
01151	Depreciation, Depletion & Amortization
01101	Selling, General & Administrative Expenses
01250	Operating Income
01251	Interest Expense on Debt
01401	Pretax Income
01451	Income Taxes
01501	Minority Interest
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement – per FASB 95

04049	Depreciation and Depletion
04201	Funds from Operations
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)

Supplementary Data

Liability Fields

03255	Total Debt

Income Statement Fields

01201	Research & Development Expense
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
18175	Ordinary Profit (Japan)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pretax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Other Fields

03998	Total Capital
03151	Working Capital

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High

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09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current

Annual Statistics

09104 Price/Earnings Ratio - Close
09304 Price/Book Value Ratio - Close
09604 Price/Cash Flow Ratio
09204 Earnings Yield - Close
09404 Dividend Yield - Close
08801 Total Investment Return
09504 Dividend Payout per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09704 Market Capitalization/Common Equity

Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close
09621 Price/Cash Flow Ratio
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09721 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth

Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth

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08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

Profitability

Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08376 Return on Invested Capital
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income/Total Capital
08321 Pretax Margin
08356 Interest Rate - Estimated Average
08366 Net Margin

Five Year Averages

08305 Return on Equity – Total (%)
08375 Return on Equity - per Share
08380 Return on Invested Capital
08660 Reinvestment Rate - Total
08655 Reinvestment Rate - per Share
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income/Total Capital
08325 Pretax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin

Asset Utilization

Annual Statistics

08401 Total Asset Turnover
08141 Net Sales/Working Capital

Five Year Averages

08405 Total Asset Turnover
08145 Net Sales/Working Capital

Leverage

Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08211 Minority Interest % Total Capital
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Assets
08256 Dividend Payout (% Earnings) - Total Dollar
08906 Cash Dividends % Cash Flow
08246 Cash Dividend Coverage Ratio
08266 Fixed Assets % Common Equity
08271 Working Capital % Total Capital

Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08215 Minority Interest % Total Capital
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital

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08240	Total Debt % Total Assets
08245	Common Equity % Total Assets
15124	Total Capital % Assets
08260	Dividend Payout (% Earnings) - Total Dollar
08910	Cash Dividends % Cash Flow
08250	Cash Dividend Coverage Ratio
08270	Fixed Assets % Common Equity
08275	Working Capital % Total Capital

Liquidity

Annual Statistics

08106	Current Ratio
08111	Cash & Equivalents % Total Current Assets

Five Year Averages

08110	Current Ratio
08115	Cash & Equivalents % Total Current Assets

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%

INSURANCE COMPANIES

Notes:

#: Currently U.S. and Canadian Cos. only

General Information

06001	Company Name
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18358	Investor Relations - Address
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
06092	Business Description - Extended
07011	Employees
06099	Currency of Document
05350	Date of Fiscal Period End

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Industry

06011	Industry Group
06010	General Industry Classification

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
05651	Common Shares Traded - Annual #
08006	Trading Volume #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal #
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal #
05202	Earnings per Share - Fiscal Year End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal
05225	Includes Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05102	Dividends per Share – Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05501	Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share

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05301 Common Shares Outstanding

05309 Par Value

05191 Common Shares Used to Calculate EPS

05192 Common Shares Used to Calculate Basic EPS

05194 Common Shares Used to Calculate Fully Diluted EPS

05576 Stock Split/Dividend Ratio

Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

Balance Sheet

Assets

02003 Cash

02255 Investments – Total

02501 Property, Plant and Equipment - Net

02649 Intangible Other Assets

02999 Total Assets

Liabilities & Shareholders' Equity

03005 Benefit and Loss Reserves

03010 Unearned Premiums

03020 Policy & Contract Claims

03023 Other Insurance Reserves

03255 Total Debt

03051 Short Term Debt & Current Portion of Long Term Debt

03251 Long Term Debt

03245 Long Term Debt Excluding Capitalized Leases

03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

03493 Other Appropriated Reserves

03494 Unappropriated (Free) Reserves

03495 Retained Earnings

03440 Policyholders' Equity

03999 Total Liabilities & Shareholders' Equity

Income Statement

01002 Premiums Earned

01001 Net Sales or Revenues

01080 Long Term Insurance Reserves

01101 Selling, General & Administrative Expenses

01250 Operating Income

01251 Interest Expense on Debt

01401 Pretax Income

01451 Income Taxes

01501 Minority Interest

01640 Policyholders' Surplus

01551 Net Income before Extraordinary Items/Preferred Dividends

01701 Preferred Dividend Requirements

01706 Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement – per FASB 95

04201 Funds from Operations

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

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Supplementary Data

Income Statement Fields

18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
18175	Ordinary Profit (Japan)
01651	Net Income – Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pretax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Other Fields

03998	Total Capital

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High
09205	Earnings Yield - Current Low
09602	Price/Cash Flow - Current
09302	Price/Book Value Ratio - Current
09402	Dividend Yield - Current
08372	Return on Equity - per Share - Current
08652	Reinvestment Rate - per Share - Current
09502	Dividend Payout per Share - Current

Annual Statistics

09104	Price/Earnings Ratio - Close
09304	Price/Book Value Ratio - Close
09604	Price/Cash Flow Ratio
09204	Earnings Yield - Close
09404	Dividend Yield - Close
08801	Total Investment Return
09504	Dividend Payout per Share
08806	Price Volatility
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09200	Earnings Yield - High
09201	Earnings Yield - Low
09206	Earnings Yield - Avg High-Low
09300	Price/Book Value Ratio - High
09301	Price/Book Value Ratio - Low
09306	Price/Book Value Ratio - Avg High-Low
09400	Dividend Yield - High
09401	Dividend Yield - Low
09406	Dividend Yield - Avg High-Low
09704	Market Capitalization/Common Equity

Five Year Averages

09121	Price/Earnings Ratio - Close
09321	Price/Book Value Ratio - Close
09621	Price/Cash Flow Ratio
09221	Earnings Yield - Close
09421	Dividend Yield - Close
08805	Total Investment Return
09521	Dividend Payout per Share

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09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09721 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth

Five Year Averages

08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth

Profitability

Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - Per Share
08376 Return on Invested Capital
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - Per Share
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pretax Margin
08356 Interest Rate - Estimated Average
08366 Net Margin
15519 Operating Income % Premiums Earned

Five Year Averages

08305 Return on Equity - Total (%)
08375 Return on Equity - per Share
08380 Return on Invested Capital
08660 Reinvestment Rate - Total
08655 Reinvestment Rate - per Share
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pretax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin
15522 Operating Income Premiums Earned

Asset Utilization

Annual Statistics

08401 Total Asset Turnover

Five Year Averages

08405 Total Asset Turnover

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Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
08266	Fixed Assets % Common Equity

Five Year Averages

08235	Total Debt % Common Equity
08230	Long Term Debt % Common Equity
08225	Total Debt % Total Capital
08220	Long Term Debt % Total Capital
08215	Minority Interest % Total Capital
08205	Equity % Total Capital
08210	Preferred Stock % Total Capital
08260	Dividend Payout (% Earnings)
08910	Cash Dividends % Cash Flow
08240	Total Debt % Total Assets
08245	Common Equity % Total Assets
15124	Total Capital % Total Assets
08270	Fixed Assets % Common Equity

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%

OTHER FINANCIAL COMPANIES

Notes:

#: Currently U.S. and Canadian companies only.

General Information

06001	Company Name
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18358	Investor Relations – Address
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
06092	Business Description - Extended
07011	Employees
06099	Currency of Document
05350	Date of Fiscal Period End

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Industry

06011	Industry Group
06010	General Industry Classification

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
05651	Common Shares Traded - Annual #
08006	Trading Volume #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal #
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal #
05202	Earnings per Share - Fiscal Year End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal
05225	Includes Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05501	Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share

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05301 Common Shares Outstanding

05309 Par Value

05191 Common Shares Used to Calculate EPS

05192 Common Shares Used to Calculate Basic EPS

05194 Common Shares Used to Calculate Fully Diluted EPS

05576 Stock Split/Dividend Ratio

Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

Balance Sheet

Assets

02001 Cash & Short Term Investments

02051 Receivables (Net)

02255 Investments – Total

02501 Property, Plant & Equipment - Net

02301 Property Plant and Equipment - Gross

02401 Accumulated Depreciation

02649 Intangible Other Assets

02101 Inventories – Total

02999 Total Assets

Liabilities & Shareholders' Equity

03255 Total Debt

03051 Short Term Debt & Current Portion of Long Term Debt

03251 Long Term Debt

03245 Long Term Debt Excluding Capitalized Leases

03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

03493 Other Appropriated Reserves

03494 Unappropriated (Free) Reserves

03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

Income Statement

01001 Net Sales or Revenues

01051 Cost of Goods Sold

01075 Interest Expense – Total

01101 Selling, General & Administrative Expenses

01151 Depreciation, Depletion & Amortization

01250 Operating Income

01401 Pretax Income

01451 Income Taxes

01501 Minority Interest

01551 Net Income before Extraordinary Items/Preferred Dividends

01701 Preferred Dividend Requirements

01706 Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement – per FASB 95

04051 Depreciation, Depletion and Amortization

04201 Funds from Operations

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

Supplementary Data

Income Statement Fields

01251 Interest Expense on Debt

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18224 Amortization and Impairment of Goodwill

18225 Impairment of Goodwill

18226 Impairment of Other Intangibles

18274 Impairment of Property, Plant & Equipment

18275 Impairment of Financial Fixed Assets

18191 Earnings before Interest and Taxes (EBIT)

18198 Earnings before Interest, Taxes & Depreciation (EBITDA)

18175 Ordinary Profit (Japan)

01651 Net Income - Bottom Line

01751 Net Income Used to Calculate Earnings per Share

01705 Net Income Used to Calculate Fully Diluted Earnings per Share

18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation

18171 Unconsolidated/Parent Company Pretax Income

18172 Unconsolidated/Parent Company Net Profit

18173 Unconsolidated/Parent Company Earnings per Share

Other Fields

03998 Total Capital

Stock Performance

Current Information

09102 Price/Earnings Ratio - Current

09103 Price/Earnings Ratio - Current High

09105 Price/Earnings Ratio - Current Low

09202 Earnings Yield - Current

09203 Earnings Yield - Current High

09205 Earnings Yield - Current Low

09302 Price/Book Value Ratio - Current

09602 Price/Cash Flow - Current

09402 Dividend Yield - Current

08372 Return on Equity – per Share - Current

08652 Reinvestment Rate - per Share - Current

09502 Dividend Payout - per Share - Current

Annual Statistics

09104 Price/Earnings Ratio - Close

09304 Price/Book Value Ratio - Close

09604 Price/Cash Flow Ratio

09204 Earnings Yield - Close

09404 Dividend Yield - Close

08801 Total Investment Return

09504 Dividend Payout per Share

08806 Price Volatility

09100 Price/Earnings Ratio - High

09101 Price/Earnings Ratio - Low

09106 Price/Earnings Ratio - Avg High-Low

09200 Earnings Yield - High

09201 Earnings Yield - Low

09206 Earnings Yield - Avg High-Low

09300 Price/Book Value Ratio - High

09301 Price/Book Value Ratio - Low

09306 Price/Book Value Ratio - Avg High-Low

09400 Dividend Yield - High

09401 Dividend Yield - Low

09406 Dividend Yield - Avg High-Low

09704 Market Capitalization/Common Equity

Five Year Averages

09121 Price/Earnings Ratio - Close

09321 Price/Book Value Ratio - Close

09621 Price/Cash Flow Ratio

09221 Earnings Yield - Close

09421 Dividend Yield - Close

08805 Total Investment Return

09521 Dividend Payout per Share

09111 Price/Earnings Ratio - High

09116 Price/Earnings Ratio - Low

09126 Price/Earnings Ratio - Avg High-Low

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09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09721 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth

Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

Profitability

Annual Statistics

08301 Return on Equity - Total (%)
08371 Return on Equity – per Share
08376 Return on Invested Capital
08651 Reinvestment Rate - per Share
08656 Reinvestment Rate - Total
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pretax Margin
08356 Interest Rate - Estimated Average
08366 Net Margin

Five Year Averages

08305 Return on Equity – Total (%)
08375 Return on Equity - per Share
08380 Return on Invested Capital
08655 Reinvestment Rate - per Share
08660 Reinvestment Rate - Total
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pretax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin

Asset Utilization

Annual Statistics

08401 Total Asset Turnover

Five Year Averages

08405 Total Asset Turnover

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Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08250	Cash Dividend Coverage Ratio
08266	Fixed Assets % Common Equity

Five Year Averages

08235	Total Debt % Common Equity
08230	Long Term Debt % Common Equity
08225	Total Debt % Total Capital
08220	Long Term Debt % Total Capital
08215	Minority Interest % Total Capital
08205	Equity % Total Capital
08210	Preferred Stock % Total Capital
08240	Total Debt % Total Assets
08245	Common Equity % Total Assets
15124	Total Capital % Total Assets
08260	Dividend Payout (% Earnings)
08910	Cash Dividends % Cash Flow
08250	Cash Dividend Coverage Ratio
08270	Fixed Assets % Common Equity

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%

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Limited Data Set Companies Template

BANKS

Notes:

#: Only available since May 2003

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
18357	Investor Relations - Name
18358	Investor Relations – Address
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/FAX
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06092	Business Description - Extended
07011	Employees
06100	Entity Type
06099	Currency of Document
05350	Date of Fiscal Period End
05352	Month of Fiscal Year End
05351	Length of Fiscal Period

Industry

06011	Industry Group
06010	General Industry Classification
07040	Dow Jones Industry Group
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19503	Product Segment 1 - Assets
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19513	Product Segment 2 - Assets
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19523	Product Segment 3 - Assets
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19533	Product Segment 4 - Assets
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description

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19541	Product Segment 5 - Sales
19543	Product Segment 5 - Assets
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19553	Product Segment 6 - Assets
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19563	Product Segment 7 - Assets
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19573	Product Segment 8 - Assets
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19583	Product Segment 9 - Assets
19586	Product Segment 9 - SIC Code
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19593	Product Segment 10 - Assets
19596	Product Segment 10 - SIC Code

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization
07221	Common Equity - Current
07220	Common Equity
07230	Total Assets
07240	Net Sales or Revenues
07250	Net Income

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low

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08001	Market Capitalization
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
05290	Fully Diluted Earnings per Share
05202	Earnings per Share - Fiscal Year End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal #
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
05226	Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05101	Dividends per Share
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05309	Par Value #
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

05652	Common Shares Traded – Weekly
05080	Market Price – Week Close
05081	Market Price – Week High
05082	Market Price – Week Low

Balance Sheet

Assets

02004	Cash & Due from Banks #
02255	Investments-Total
02276	Loans-Net
02055	Interbank Loans
02501	Property, Plant & Equipment-Net
02649	Intangible Other Assets
02999	Total Assets

Liabilities & Shareholders' Equity

03019	Deposits-Total
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long-Term Debt
03245	Long-Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves

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03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

Income Statement

01016 Interest Income - Total

01075 Interest Expense - Total

01251 Interest Expense on Debt

01076 Net Interest Income

04049 Depreciation and Depletion

01271 Provision for Loan Losses

01250 Operating Income

01401 Pretax Income

01451 Income Taxes #

01501 Minority Interest #

01551 Net Income before Extraordinary Items/Preferred Dividends

01701 Preferred Dividend Requirements

01706 Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement – per FASB 95

04201 Funds from Operations

04860 Net Cash Flow - Operating Activities

04601 Capital Expenditures (Additions to Fixed Assets)

04870 Net Cash Flow - Investing

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

Liability & Shareholders' Equity Fields

18228 Tier 1 Capital

Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow

01001 Net Sales or Revenues

18224 Amortization and Impairment of Goodwill

18225 Impairment of Goodwill

18226 Impairment of Other Intangibles

18274 Impairment of Property, Plant & Equipment

18275 Impairment of Financial Fixed Assets

18191 Earnings before Interest and Taxes (EBIT)

01651 Net Income - Bottom Line

01751 Net Income Used to Calculate Earnings per Share

01705 Net Income Used to Calculate Fully Diluted Earnings per Share

Other Fields

03998 Total Capital

04500 External Financing

Interim Data

	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
Interim Sales	19101	19102	19103	19104
Interim Pretax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months - EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224

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	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS – Report Date	05901	05902	05903	05904
EPS – 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS – Declared Date	05910	05911	05912	05913
DPS – Records Date	05917	05918	05919	05920
DPS – Ex Div Date	05923	05924	05925	05926
DPS – Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS – Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special – Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

Monthly Price Information

	Month End Market Price	*High Price*	*Low Price*
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High
09205	Earnings Yield - Current Low
09602	Price/Cash Flow - Current
09302	Price/Book Value Ratio - Current
09402	Dividend Yield - Current
08372	Return on Equity - per Share - Current
08652	Reinvestment Rate - per Share - Current
09502	Dividend Payout per Share - Current
09001	Price Trend - Last Week
09005	Price Trend - Four Week
09011	Price Trend - Quarter to Date
09016	Price Trend - Previous Quarter
09021	Price Trend - Year to Date

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09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08676 Net Margin Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08579 Market Capitalization Growth

Profitability

Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
15567 Return on Earning Assets
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pretax Margin
08346 Tax Rate % #
08356 Interest Rate - Estimated Average
08366 Net Margin
15144 Net Interest Income % Earning Assets
15150 Net Interest Income % Average Deposits
15611 Efficiency of Earning Assets
15587 Earning Assets % Total Assets
08351 Sales per Employee
15593 Non-Interest Income % Total Revenues
15599 Total Interest Expense % Interest Bearing Liabilities
15605 Total Interest Income % Earning Assets

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Asset Utilization

Annual Statistics

08406	Assets per Employee
08401	Total Asset Turnover
15091	Invested Assets % Total Assets
08416	Capital Expenditure % Total Assets

Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
08261	Operating Cash/Fixed Charges
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
15167	Invested Assets & Loans % Total Deposits
15161	Invested Assets % Total Deposits
15007	Equity % Total Deposits
15025	Total Capital % Total Deposits
15037	Total Deposits % Total Assets
15173	Earning Assets % Total Available funds
15097	Invested Assets % Liabilities

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%
07546	Auditor's opinion

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INDUSTRIALS

Notes:

#: Only available since May 2003

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
18357	Investor Relations - Name
18358	Investor Relations - Address
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06092	Business Description - Extended
07011	Employees
06100	Entity Type
06099	Currency of Document
05350	Date of Fiscal Period End
05352	Month of Fiscal Year End
05351	Length of Fiscal Period

Industry

06011	Industry Group
06010	General Industry Classification
07040	Dow Jones Industry Group
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19503	Product Segment 1 - Assets
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19513	Product Segment 2 - Assets
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19523	Product Segment 3 - Assets
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19533	Product Segment 4 - Assets
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19543	Product Segment 5 - Assets
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description

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19551	Product Segment 6 - Sales
19553	Product Segment 6 - Assets
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19563	Product Segment 7 - Assets
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19573	Product Segment 8 - Assets
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19583	Product Segment 9 - Assets
19586	Product Segment 9 - SIC Codes
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19593	Product Segment 10 - Assets
19596	Product Segment 10 - SIC Code

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization
07221	Common Equity - Current
07220	Common Equity
07230	Total Assets
07240	Net Sales or Revenues
07250	Net Income

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
05290	Fully Diluted Earnings per Share
05202	Earnings per Share - Fiscal Year End
05200	Earnings Report Frequency

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18209	Earnings per Share Including Extraordinary Items – Fiscal #
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
05226	Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05101	Dividends per Share
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05503	Long Term Liabilities per Share
05508	Sales per Share
05509	Operating Profit per Share
05506	Working Capital per Share
05005	Capital Expenditure per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

05652	Common Shares Traded – Weekly
05080	Market Price – Week Close
05081	Market Price – Week High
05082	Market Price – Week Low

Balance Sheet

Assets

02001	Cash & Short Term Investments
02051	Receivables (Net)
02101	Inventories -Total
02201	Current Assets - Total
02501	Property Plant and Equipment - Net
02301	Property Plant and Equipment – Gross #
02401	Accumulated Depreciation #
02649	Intangible Other Assets
02999	Total Assets

Liabilities & Shareholders' Equity

03040	Accounts Payable #
03051	Short Term Debt & Current Portion of Long Term Debt
03101	Current Liabilities - Total
03251	Long Term Debt
03245	Long term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings

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03999 Total Liabilities & Shareholders' Equity

Income Statement

01001 Net Sales or Revenues

01051 Cost of Goods Sold #

01151 Depreciation, Depletion & Amortization

01100 Gross Income #

01101 Selling, General & Administrative Expenses #

01250 Operating Income

01251 Interest Expense on Debt

01401 Pretax Income

01451 Income Taxes

01501 Minority Interest

01551 Net Income before Extraordinary Items/Preferred Dividends

01701 Preferred Dividend Requirements

01706 Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement per FASB 95

04049 Depreciation & Depletion #

04201 Funds from Operations

04860 Net Cash Flow - Operating Activities

04601 Capital Expenditures (Additions to Fixed Assets)

04870 Net Cash Flow - Investing

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset fields

18214 Exchange Rate Used in Translating Balance Sheet

Liability Fields

03255 Total Debt

Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow

01201 Research & Development Expense #

18224 Amortization and Impairment of Goodwill

18225 Impairment of Goodwill

18226 Impairment of Other Intangibles

18274 Impairment of Property, Plant & Equipment

18275 Impairment of Financial Fixed Assets

18191 Earnings before Interest and Taxes (EBIT)

18198 Earnings before Interest, Taxes & Depreciation (EBITDA)

01651 Net Income - Bottom Line

01751 Net Income Used to Calculate Earnings per Share

01705 Net Income Used to Calculate Fully Diluted Earnings per Share

Other Fields

04500 External Financing

03151 Working Capital

03998 Total Capital

04900 Increase/Decrease in Working Capital

Interim Data

	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
Interim Sales	19101	19102	19103	19104
Interim Pretax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112

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Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date05929	05930	05931	05932	
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS – Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS – Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

Monthly Price Information

	Month End Market Price	*High Price*	*Low Price*
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High
09205	Earnings Yield - Current Low
09602	Price/Cash Flow - Current
09302	Price/Book Value Ratio - Current
09402	Dividend Yield - Current
08372	Return on Equity - per Share - Current
08652	Reinvestment Rate - per Share - Current
09502	Dividend Payout per Share - Current
09001	Price Trend - Last Week

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09005	Price Trend - Four Week
09011	Price Trend - Quarter to Date
09016	Price Trend - Previous Quarter
09021	Price Trend - Year to Date
09006	Price Trend - 13 Weeks
09007	Price Trend – 26 Weeks
09026	Price Trend - 52 Weeks
09802	Beta
09803	Alpha

Annual Statistics

09104	Price/Earnings Ratio - Close
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09204	Earnings Yield – Close
09200	Earnings Yield - High
09201	Earnings Yield - Low
09206	Earnings Yield - Avg High-Low
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close
09400	Dividend Yield - High
09401	Dividend Yield - Low
09406	Dividend Yield - Avg High-Low
09504	Dividend Payout per Share
09304	Price/Book Value Ratio - Close
09300	Price/Book Value Ratio - High
09301	Price/Book Value Ratio - Low
09306	Price/Book Value Ratio - Avg High-Low
09904	Price/Sales per Share Ratio
08801	Total Investment Return
08806	Price Volatility
09704	Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08631	Net Sales/Revenues Growth
08646	Operating Income Growth
08636	Net Income Growth
08621	Total Assets Growth
08616	Equity Growth
08626	Employees Growth
08601	Earnings per Share Growth
08611	Dividends per Share Growth
08606	Book Value per Share Growth
08676	Net Margin Growth
08579	Market Capitalization Growth

Profitability

Annual Statistics

08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08656	Reinvestment Rate - Total
08651	Reinvestment Rate - per Share
08326	Return on Assets
08376	Return on Invested Capital
08911	Retained Earnings % Equity
08381	Cash Earnings Return on Equity
08901	Accounts Payable % Sales #
08311	Cash Flow/Sales
008331	Cost of Goods Sold / Sales #
08306	Gross Profit Margin #
08336	Selling, General & Administrative Expenses / Sales #
08341	Research & Development Expense / Sales #
08316	Operating Profit Margin
08361	Operating Income/Total Capital
08321	Pretax Margin
08346	Tax Rate % #

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08356 Interest Rate - Estimated Average

08366 Net Margin

08351 Sales per Employee

Asset utilization

Annual Statistics

08406 Assets per Employee

08401 Total Asset Turnover

08136 Inventory Turnover

08141 Net Sales % Working Capital

08416 Capital Expenditure % Total Assets

08421 Capital Expenditure % Sales

Leverage

Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08211 Minority Interest % Total Capital

08221 Total Debt % Total Capital

08216 Long Term Debt % Total Capital

08201 Equity % Total Capital

08206 Preferred Stock % Total Capital

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

15121 Total Capital % Assets

08251 Fixed Charge Coverage Ratio

08256 Dividend Payout (% Earnings) - Total Dollar

08906 Cash Dividends % Cash Flow

08246 Cash Dividend Coverage Ratio

08261 Operating Cash/Fixed Charges

08266 Fixed Assets % Common Equity

08291 EBIT / Total Interest Expense Ratio

08271 Working Capital % Total Capital

Liquidity

Annual Statistics

08101 Quick Ratio

08106 Current Ratio

08111 Cash & Equivalents % Total Current Assets

08121 Receivables % Total Current Assets

08116 Inventories % Total Current Assets

08131 Accounts Receivables Days

08126 Inventories - Days Held

Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07546 Auditor's opinion

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INSURANCE COMPANIES

Notes:

#: Only available since May 2003

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
18357	Investor Relations - Name
18358	Investor Relations - Address
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06092	Business Description - Extended
07011	Employees
06100	Entity Type
06099	Currency of Document
05350	Date of Fiscal Period End
05352	Month of Fiscal Year End
05351	Length of Fiscal Period

Industry

06011	Industry Group
06010	General Industry Classification
07040	Dow Jones Industry Group
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19503	Product Segment 1 - Assets
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19513	Product Segment 2 - Assets
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19523	Product Segment 3 - Assets
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19533	Product Segment 4 - Assets
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19543	Product Segment 5 - Assets
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description

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19551	Product Segment 6 - Sales
19553	Product Segment 6 - Assets
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19563	Product Segment 7 - Assets
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19573	Product Segment 8 - Assets
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19583	Product Segment 9 - Assets
19586	Product Segment 9 - SIC Codes
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19593	Product Segment 10 - Assets
19596	Product Segment 10 - SIC Code

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization
07221	Common Equity - Current
07220	Common Equity
07230	Total Assets
07240	Net Sales or Revenues
07250	Net Income

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
05290	Fully Diluted Earnings per Share
05202	Earnings per Share - Fiscal Year End
05200	Earnings Report Frequency

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18209	Earnings per Share Including Extraordinary Items – Fiscal #
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
05226	Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05101	Dividends per Share
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05503	Long Term Liabilities per Share
05508	Sales per Share
05509	Operating Profit per Share
05506	Working Capital per Share
05005	Capital Expenditure per Share
05301	Common Shares Outstanding
05309	Par Value #
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

05652	Common Shares Traded – Weekly
05080	Market Price – Week Close
05081	Market Price – Week High
05082	Market Price – Week Low

Balance Sheet

Assets

02003	Cash #
02255	Investments – Total
02501	Property, Plant and Equipment – Net
02652	Other Assets
02649	Intangible Other Assets
02999	Total Assets

Liabilities & Shareholders' Equity

03030	Insurance Reserves – Total
03005	Benefit & Loss Reserves
03010	Unearned Premiums
03020	Policy & Contract Claims
03023	Other Insurance Reserves
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves

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03495	Retained Earnings
03440	Policyholders' Equity
03999	Total Liabilities & Shareholders' Equity

Income Statement

01001	Net Sales or Revenues
01002	Premiums Earned
01020	Other Operating Income
01080	Long Term Insurance Reserves
01101	Selling, General & Administrative Expenses #
01250	Operating Income
01251	Interest Expense on Debt
01401	Pretax Income
01451	Income Taxes #
01501	Minority Interests #
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement - per FASB 95

04201	Funds from Operations
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04870	Net Cash Flow - Investing
04551	Cash Dividends Paid – Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet

Liabilitiy Fields

03498	Unrealized Gain/Loss on Marketable Securities #

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
01651	Net Income – Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used To Calculate Fully Diluted Earnings per Share

Other Fields

04500	External Financing
03998	Total Capital

Interim Data

	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
Interim Sales	19101	19102	19103	19104
Interim Pretax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224

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	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
DPS - 12 Months	05131	05132	05133	05134

Monthly Price Information

	Month End Market Price	High Price	Low Price
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High
09205	Earnings Yield - Current Low
09602	Price/Cash Flow - Current
09302	Price/Book Value Ratio - Current
09402	Dividend Yield - Current
08372	Return on Equity - per Share - Current
08652	Reinvestment Rate - per Share - Current
09502	Dividend Payout per Share - Current
09001	Price Trend - Last Week

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09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08661 Insurance Reserves
08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth

Profitability

Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pretax Margin
08346 Tax Rate % #
08356 Interest Rate - Estimated Average
08366 Net Margin
15519 Operating Income % Premiums Earned
15549 Loss Ratio
08351 Sales per Employee

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Asset Utilization

Annual Statistics

08406	Assets per Employee
08401	Total Asset Turnover
15091	Invested Assets % Assets

Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
08261	Operating Cash/Fixed Charges
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
15173	Earnings Asset % Total Available Funds
15097	Invested Assets % Liabilities

Other Ratios

Annual Statistics

15133	Unearned Premium % Total Capital
15580	Total Investments % Total Capital

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%
07546	Auditor's opinion

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OTHER FINANCIAL COMPANIES

Notes:

#: Only available since May 2003

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
18357	Investor Relations - Name
18358	Investor Relations - Address
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06092	Business Description - Extended
07011	Employees
06100	Entity Type
06099	Currency of Document
05350	Date of Fiscal Period End
05352	Month of Fiscal Year End
05351	Length of Fiscal Period

Industry

06011	Industry Group
06010	General Industry Classification
07040	Dow Jones Industry Group
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19503	Product Segment 1 - Assets
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19513	Product Segment 2 - Assets
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19523	Product Segment 3 - Assets
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19533	Product Segment 4 - Assets
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19543	Product Segment 5 - Assets
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description

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19551	Product Segment 6 - Sales
19553	Product Segment 6 - Assets
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19563	Product Segment 7 - Assets
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19573	Product Segment 8 - Assets
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19583	Product Segment 9 - Assets
19586	Product Segment 9 - SIC Code
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19593	Product Segment 10 - Assets
19596	Product Segment 10 - SIC Code

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization
07221	Common Equity - Current
07220	Common Equity
07230	Total Assets
07240	Net Sales or Revenues
07250	Net Income

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
05290	Fully Diluted Earnings per Share
05202	Earnings per Share - Fiscal Year End
05200	Earnings Report Frequency

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18209	Earnings per Share Including Extraordinary Items – Fiscal #
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
05226	Extraordinary Credit/Charge per Share
05227	Includes Pretax Extraordinary Credit/Charge per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05101	Dividends per Share
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

05652	Common Shares Traded – Weekly
05080	Market Price – Week Close
05081	Market Price – Week High
05082	Market Price – Week Low

Balance Sheet

Assets

02001	Cash & Short Term Investments
02051	Receivables (Net)
02255	Investments - Total
02501	Property, Plant & Equipment - Net
02301	Property Plant and Equipment – Gross #
02401	Accumulated Depreciation #
02652	Other Assets
02649	Intangible Other Assets
02101	Inventories - Total
02999	Total Assets

Liabilities & Shareholders' Equity

03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03999	Total Liabilities & Shareholders' Equity

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Income Statement

01001	Net Sales or Revenues
01051	Cost of Goods Sold #
01075	Interest Expense – Total
01151	Depreciation, Depletion & Amortization
01101	Selling, General & Administrative Expenses #
01249	Operating Expenses - Total
01250	Operating Income
01401	Pretax Income
01451	Income Taxes #
01501	Minority Interest #
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement - per FASB 95

04049	Depreciation & Depletion #
04201	Funds from Operations
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04870	Net Cash Flow - Investing
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01251	Interest Expense on Debt
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share

Other Fields

04500	External Financing
03998	Total Capital

Interim Data

	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
Interim Sales	19101	19102	19103	19104
Interim Pretax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904

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	Qtr 1	*Qtr 2*	*Qtr 3*	*Qtr 4*
EPS - 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS - Gross05125	05126	05127	05128	
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

Monthly Price Information

	Month End Market Price	*High Price*	*Low Price*
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High
09205	Earnings Yield - Current Low
09302	Price/Book Value Ratio - Current
09602	Price/Cash Flow - Current
09402	Dividend Yield - Current
08372	Return on Equity - per Share - Current
08652	Reinvestment Rate - per Share - Current
09502	Dividend Payout - per Share - Current
09001	Price Trend - Last Week
09005	Price Trend - Four Week
09011	Price Trend - Quarter to Date
09016	Price Trend - Previous Quarter
09021	Price Trend - Year to Date

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09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth

Profitability

Annual Statistics

08301 Return on Equity - Total (%)
08371 Return on Equity - per Share
08651 Reinvestment Rate - per Share
08656 Reinvestment Rate - Total
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08331 Cost of Goods Sold / Sales #
08336 Selling, General & Administrative Expense / Sales #
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pretax Margin
08346 Tax Rate % #
08356 Interest Rate - Estimated Average
08366 Net Margin
15587 Earning Assets % Total Assets
08351 Sales per Employee

Asset Utilization

Annual Statistics

08406 Assets per Employee
08401 Total Asset Turnover

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15091 Invested Assets % Total Assets

08416 Capital Expenditures % Total Assets

08421 Capital Expenditures % Sales

Leverage

Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08221 Total Debt % Total Capital

08216 Long Term Debt % Total Capital

08211 Minority Interest % Total Capital

08201 Equity % Total Capital

08206 Preferred Stock % Total Capital

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

15121 Total Capital % Total Assets

15097 Invested Assets % Liabilities

08256 Dividend Payout (% Earnings)

08906 Cash Dividends % Cash Flow

08251 Fixed Charge Coverage Ratio

08250 Cash Dividend Coverage Ratio

08261 Operating Cash/Fixed Charges

08266 Fixed Assets % Common Equity

08291 EBIT / Total Interest Expense Ratio

Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07546 Auditor's opinion

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Interim Time Series Template

BANKS

General Information

06099	Currency of Document
05350	Date of Fiscal Period End
05351	Length of Fiscal Period

Stock Data

08001	Market Capitalization
07210	Market Capitalization (US$)
05202	Earnings per Share – Fiscal Period Generic
18209	EPS Fiscal Period Generic after Extra Items
18208	Earnings per Share – Continuing Operations
18205	Discontinued Operations – Total – per Share
18264	Trailing Twelve Months Earnings per Share
18420	Earnings per Share – Fiscal Period – Basic
18469	Earnings per Share – Fiscal Period – Basic – Revised
18440	Earnings per Share – Fiscal Period - Fully Diluted
18470	Earnings per Share – Fiscal Period – Fully Diluted – Revised
18426	Earnings per Share – Included Extra Cr/Chg After Tax – Basic
18453	Earnings per Share – Included Extra Cr/Chg After Tax – Basic - Revised
18446	Earnings per Share – Included Extra Cr/Chg After Tax – Fully Diluted
18454	Earnings per Share – Included Extra Cr/Chg After Tax – Fully Diluted - Revised
18428	Earnings per Share – Included Extra Pretax Cr/Chg – Basic
18457	Earnings per Share – Included Extra Pretax Cr/Chg – Basic – Revised
18448	Earnings per Share – Included Extra Pretax Cr/Chg – Fully Diluted
18458	Earnings per Share – Included Extra Pretax Cr/Chg – Fully Diluted - Revised
05116	Dividends per Share (Interim)
05112	Dividends Per Share – Extra (Interim)
05114	Dividends per share – Special (Interim)
18266	Trailing Twelve Months Dividends
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares
05502	Cash Flow per Share – Fiscal Period
18265	Trailing Twelve Months Cash Flow per Share
05301	Common Shares Outstanding
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS

Balance Sheet

Assets

02004	Cash & Due from Banks
02255	Investments – Total
02276	Loans - Net
02055	Interbank Loans
02501	Property, Plant & Equipment - Net
02652	Other Assets
02649	Intangible Other Assets
02999	Total Assets

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Liabilities & Shareholders' Equity

03019	Deposits - Total
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long-Term Debt
03245	Long-Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03273	Other Liabilities
03351	Total Liabilities
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03999	Total Liabilities & Shareholders' Equity

Income Statement

01016	Interest Income - Total
01075	Interest Expense – Total
01251	Interest Expense on Debt
01076	Net Interest Income
01021	Non-Interest Income - total
01245	Non-Interest Expense - total
04049	Depreciation and Depletion
01271	Provision for Loan Losses
01250	Operating Income
01262	Other Income/Expense - Net
01267	Pretax Equity in Earnings
01401	Pretax Income
01451	Income Taxes
01501	Minority Interest
01503	Equity in Earnings
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Pfd Dividends
01601	Extraordinary Items & Gain/Loss Sale of Assets
01651	Net Income before Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income used to calculate Basic EPS
01705	Net Income used to calculate Diluted EPS
01751	Net Income available to common

Funds Flow Statement

04201	Funds from Operations
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04049	Depreciation
04870	Net Cash Flow – Investing
04601	Capital Expenditures
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Balance Sheet

18214	Exchange Rate Used in Translating Balance Sheet
03055	Federal Funds (Liability)
03056	Securities Sold under Repurchase Agreements

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01001	Net Sales or Revenues
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets

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18191 Earnings before Interest and Taxes (EBIT)

18198 Earnings before Interest, Taxes & Depreciation (EBITDA)

18262 Trailing Twelve Months Net Sales/Revenues

18269 Trailing Twelve Months Interest Expense

18271 Trailing Twelve Months Pre Tax Income

18270 Trailing Twelve Months Income Taxes

18263 Trailing Twelve Months Net Profit

08346 Tax Rate

Other Fields

03998 Total Capital

18228 Tier 1 Capital

18229 Tier 2 Capital

Stock Performance

Annual Statistics

09104 Price/Earnings Ratio – Close

09604 Price/Cash Flow Ratio

09404 Dividend Yield - Close

09304 Price/Book Value Ratio - Close

09905 Market Capitalization to Trailing Twelve Months Revenue Ratio

09704 Market Capitalization to Common Equity

08801 Total Investment Return – year ago

Growth Rates

Annual Statistics

08698 Net Sales/Revenue Growth (period vs. year ago)

08631 Net Sales/Revenues Growth

08636 Net Income Growth

08676 Net Margin Growth

08621 Total Assets Growth (year ago)

08616 Equity Growth (year ago)

08601 Earnings per Share Growth

08699 Earnings per Share Growth (Period vs. Year Ago)

08611 Dividends per Share Growth

08606 Book Value per Share Growth (year ago)

08579 Market Capitalization Growth (year ago)

Profitability

Annual Statistics

08301 Return on Equity – Total (%)

08371 Return on Equity - per Share

08651 Reinvestment Rate - per Share

08326 Return on Assets

08381 Cash Earnings Return on Equity

08311 Cash Flow/Sales

08316 Operating Profit Margin

18306 Trailing Twelve Months Operating Margin

18305 Trailing Twelve Months Operating Profit

08321 Pretax Margin

18304 Trailing Twelve Months Pretax Margin

08366 Net Margin

18268 Trailing Twelve Months Net Margin

Asset Utilization

Annual Statistics

08401 Total Asset Turnover

Leverage

Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

08261 Operating Cash/Fixed Charges

08266 Fixed Assets % Common Equity

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INDUSTRIALS

General Information

06099	Currency of Document
05350	Date of Fiscal Period End
05351	Length of Fiscal Period

Stock Data

08001	Market Capitalization
07210	Market Capitalization (US$)
05202	Earnings per Share – Fiscal Period Generic
18209	EPS Fiscal Period Generic after Extra Items
18208	Earnings per Share – Continuing Operations
18205	Discontinued Operations – Total – per Share
18264	Trailing Twelve Months Earnings per Share
05116	Dividends per Share (Interim)
05112	Dividends Per Share – Extra (Interim)
05114	Dividends per share – Special (Interim)
18266	Trailing Twelve Months Dividends
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares
05502	Cash Flow per Share – Fiscal Period
18265	Trailing Twelve Months Cash Flow per Share
05301	Common Shares Outstanding
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS

Balance Sheet

Assets

02001	Cash & Short Term Investments
02051	Receivables (Net)
02101	Inventories –Total
02149	Other Current Assets
02201	Current Assets - Total
02501	Property Plant and Equipment - Net
02652	Other Assets
02649	Intangible Other Assets
02999	Total Assets

Liabilities & Shareholders' Equity

03051	Short Term Debt & Current Portion of Long Term Debt
03066	Other Current Liabilities
03101	Current Liabilities - Total
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03273	Other Liabilities
03351	Total Liabilities
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03480	Common Stock
03999	Total Liabilities & Shareholders' Equity

Income Statement

01001	Net Sales or Revenues
01051	Cost of Goods Sold
01100	Gross Income
01151	Depreciation, Depletion & Amortization
01230	Other Operating Expenses
01250	Operating Income

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01251	Interest Expense on Debt
01267	Pretax Equity in Earnings
01262	Other Income/Expense - Net
01401	Pretax Income
01451	Income Taxes
01501	Minority Interest
01503	Equity in Earnings
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

Funds Flow Statement

04049	Depreciation and Depletion
04201	Funds from Operations
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures
04870	Net Cash Flow – Investing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset fields

18214	Exchange Rate Used in Translating Balance Sheet

Liability Fields

03255	Total Debt

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
18155	Operating Income before Depreciation/Amortization
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18262	Trailing Twelve Months Net Sales/Revenues
18269	Trailing Twelve Months Interest Expense
18271	Trailing Twelve Months Pre Tax Income
18270	Trailing Twelve Months Income Taxes
18263	Trailing Twelve Months Net Profit
08346	Tax Rate
18263	Trailing Twelve Months Net Profit

Other Fields

03151	Working Capital
03998	Total Capital

Stock Performance

09104	Price/Earnings Ratio – Close
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close
09304	Price/Book Value Ratio - Close
09905	Market Capitalization to Trailing Twelve Months Revenue Ratio
09704	Market Capitalization to Common Equity
08801	Total Investment Return – year ago

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Growth Rates

08698	Net Sales/Revenue Growth (period vs. year ago)
08631	Net Sales/Revenues Growth
08636	Net Income Growth
08676	Net Margin Growth
08621	Total Assets Growth (year ago)
08616	Equity Growth (year ago)
08601	Earnings per Share Growth
08699	Earnings per Share Growth (Period vs. Year Ago)
08611	Dividends per Share Growth
08606	Book Value per Share Growth (year ago)
08579	Market Capitalisation Growth (year ago)

Profitability

08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08651	Reinvestment Rate - per Share
08326	Return on Assets
08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08306	Gross Profit Margin
18267	Trailing Twelve Months Gross Margin
08316	Operating Profit Margin
18306	Trailing Twelve Months Operating Margin
18305	Trailing Twelve Months Operating Profit
08321	Pretax Margin
18304	Trailing Twelve Months Pretax Margin
08366	Net Margin
18268	Trailing Twelve Months Net Margin

Asset Utilization

08401	Total Asset Turnover

Leverage

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
08251	Fixed Charge Coverage Ratio
08261	Operating Cash/Fixed Charges
08266	Fixed Assets % Common Equity

Liquidity

08106	Current Ratio
08111	Cash & Equivalents % Total Current Assets

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INSURANCE

General Information

06099	Currency of Document
05350	Date of Fiscal Period End
05351	Length of Fiscal Period

Stock Data

08001	Market Capitalization
07210	Market Capitalization (US$)
05202	Earnings per Share – Fiscal Period Generic
18209	EPS Fiscal Period Generic after Extra Items
18208	Earnings per Share – Continuing Operations
18205	Discontinued Operations – Total – per Share
18264	Trailing Twelve Months Earnings per Share
05116	Dividends per Share (Interim)
05112	Dividends Per Share – Extra (Interim)
05114	Dividends per share – Special (Interim)
18266	Trailing Twelve Months Dividends
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares
05502	Cash Flow per Share – Fiscal Period
18265	Trailing Twelve Months Cash Flow per Share
05301	Common Shares Outstanding
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted

Balance Sheet

Assets

02255	Investments – Total
02501	Property, Plant and Equipment – Net
02652	Other Assets
02649	Intangible Other Assets
02999	Total Assets

Liabilities & Shareholders' Equity

03030	Insurance Reserves – Total
03005	Benefit & Loss Reserves
03010	Unearned Premiums
03020	Policy & Contract Claims
03023	Other Insurance Reserves
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03273	Other Liabilities
03351	Total Liabilities
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03480	Common Stock
03440	Policyholders' Equity
03999	Total Liabilities & Shareholders' Equity

Income Statement

01001	Net Sales or Revenues
01002	Premiums Earned
01020	Other Operating Income
01249	Operating Expenses - Total
01250	Operating Income

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01251	Interest Expense on Debt
01262	Other Income/Expense - Net
01401	Pretax Income
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

Funds Flow Statement

04201	Funds from Operations
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures
04870	Net Cash Flow - Investing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet

Liability & Shareholders' Equity Fields

03498	Unrealized Gain/Loss on Marketable Securities

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01651	Net Income – Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18262	Trailing Twelve Months Net Sales/Revenues
18269	Trailing Twelve Months Interest Expense
18271	Trailing Twelve Months Pre Tax Income
18270	Trailing Twelve Months Income Taxes
18263	Trailing Twelve Months Net Profit
18263	Trailing Twelve Months Net Profit
08346	Tax Rate

Other Fields

03998	Total Capital

Stock Performance

09104	Price/Earnings Ratio – Close
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close
09304	Price/Book Value Ratio - Close
09905	Market Capitalization to Trailing Twelve Months Revenue Ratio
09704	Market Capitalization to Common Equity
08801	Total Investment Return – year ago

Growth Rates

08698	Net Sales/Revenue Growth (period vs. year ago)
08631	Net Sales/Revenues Growth
08636	Net Income Growth
08676	Net Margin Growth
08621	Total Assets Growth (year ago)

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08616	Equity Growth (year ago)
08601	Earnings per Share Growth
08699	Earnings per Share Growth (Period vs. Year Ago)
08611	Dividends per Share Growth
08606	Book Value per Share Growth (year ago)
08579	Market Capitalisation Growth (year ago)

Profitability

08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08651	Reinvestment Rate - per Share
08326	Return on Assets
08381	Cash Earnings Return on Equity
08316	Operating Profit Margin
18306	Trailing Twelve Months Operating Margin
18305	Trailing Twelve Months Operating Profit
08311	Cash Flow/Sales
08321	Pretax Margin
18304	Trailing Twelve Months Pretax Margin
08366	Net Margin
18268	Trailing Twelve Months Net Margin

Asset Utilization

08401	Total Asset Turnover

Leverage

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
08251	Fixed Charge Coverage Ratio
08261	Operating Cash/Fixed Charges
08266	Fixed Assets % Common Equity

OTHER FINANCIALS

General Information

06099	Currency of Document
05350	Date of Fiscal Period End
05351	Length of Fiscal Period

Stock Data

08001	Market Capitalization
07210	Market Capitalization (US$)
05202	Earnings per Share – Fiscal Period Generic
18209	EPS Fiscal Period Generic after Extra Items
18208	Earnings per Share – Continuing Operations
18205	Discontinued Operations – Total – per Share
18264	Trailing Twelve Months Earnings per Share
05116	Dividends per Share (Interim)
05112	Dividends Per Share – Extra (Interim)
05114	Dividends per share – Special (Interim)
18266	Trailing Twelve Months Dividends
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares
05502	Cash Flow per Share – Fiscal Period
18265	Trailing Twelve Months Cash Flow per Share
05301	Common Shares Outstanding
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted

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Balance Sheet

Assets

02001	Cash & Short Term Investments
02255	Investments - Total
02501	Property, Plant & Equipment - Net
02652	Other Assets
02649	Intangible Other Assets
02999	Total Assets

Liabilities & Shareholders' Equity

03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03273	Other Liabilities
03351	Total Liabilities
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03999	Total Liabilities & Shareholders' Equity

Income Statement

01001	Net Sales or Revenues
01249	Operating Expenses - Total
01250	Operating Income
01262	Other Income/Expense - Net
01401	Pretax Income
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

Funds Flow Statement

04201	Funds from Operations
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures
04870	Net Cash Flow – Investing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet

Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01251	Interest Expense on Debt
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
01151	Depreciation, Depletion & Amortization
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18262	Trailing Twelve Months Net Sales/Revenues
18269	Trailing Twelve Months Interest Expense
18271	Trailing Twelve Months Pre Tax Income

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18263	Trailing Twelve Months Net Profit
18263	Trailing Twelve Months Net Profit

Other Fields

03998	Total Capital

Stock Performance

09104	Price/Earnings Ratio – Close
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close
09304	Price/Book Value Ratio - Close
09905	Market Capitalization to Trailing Twelve Months Revenue Ratio
09704	Market Capitalization to Common Equity
08801	Total Investment Return – year ago

Growth Rates

08698	Net Sales/Revenue Growth (period vs. year ago)
08631	Net Sales/Revenues Growth
08636	Net Income Growth
08676	Net Margin Growth
08621	Total Assets Growth (year ago)
08616	Equity Growth (year ago)
08601	Earnings per Share Growth
08699	Earnings per Share Growth (Period vs. Year Ago)
08611	Dividends per Share Growth
08606	Book Value per Share Growth (year ago)
08579	Market Capitalisation Growth (year ago)

Profitability

08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08651	Reinvestment Rate - per Share
08326	Return on Assets
08381	Cash Earnings Return on Equity
08316	Operating Profit Margin
18306	Trailing Twelve Months Operating Margin
18305	Trailing Twelve Months Operating Profit
08311	Cash Flow/Sales
08321	Pretax Margin
18304	Trailing Twelve Months Pretax Margin
08366	Net Margin
18268	Trailing Twelve Months Net Margin

Asset Utilization

08401	Total Asset Turnover

Leverage

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
08251	Fixed Charge Coverage Ratio
08261	Operating Cash/Fixed Charges
08266	Fixed Assets % Common Equity

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Weekly Time Series Template

Notes:

#: Currently U.S. and Canadian companies only.

General Information

06001	Company Name
06003	Company Name - Short
06026	Nation
06027	Nation Code
06028	Region
07015	Inactive Date
07012	Inactive Date - Security

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06036	Primary Issue Identifier
05427	Stock Exchange(s) Listed
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Weed Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05255	Earnings Per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends Per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value Per Share - Current
05510	Cash Flow Per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
05651	Common Shares Traded - Annual #
08006	Trading Volume #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings Per Share
05260	Earnings Per Share - 5 yr avg
05200	Earnings Report Frequency
05101	Dividends Per Share
05140	Dividends Per Share - 5 yr avg
05110	Dividends per Share - Fiscal
05102	Dividends Per Share - Gross
05100	Dividend Report Frequency
05476	Book Value Per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow Per Share
05301	Common Shares Outstanding
05309	Par Value
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

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Interim Data

	Qtr1	*Qtr2*	*Qtr 3*	*Qtr 4*
Number of Months	05217	05218	05219	05220
Earnings Per Share	05221	05222	05223	05224
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends Per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS – Special	05155	05156	05157	05158
DPS - Special - Gross	05175	05176	05177	05178
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

Monthly Price Information

	Month End Market Price	*High Price*	*Low Price*
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High
09205	Earnings Yield - Current Low
09602	Price/Cash Flow - Current
09302	Price/Book Value Ratio - Current
09402	Dividend Yield - Current
09502	Dividend Payout - Per Share - Current
09001	Price Trend - Last Week
09005	Price Trend - Four Week
09011	Price Trend - Quarter to Date
09016	Price Trend - Previous Quarter
09021	Price Trend - Year to Date
09006	Price Trend - 13 Weeks
09007	Price Trend – 26 Weeks
09026	Price Trend - 52 Weeks
09802	Beta
09803	Alpha

Annual Statistics

09104	Price/Earnings Ratio - Close
09304	Price/Book Value Ratio - Close
09604	Price/Cash Flow Ratio - Close
09204	Earnings Yield - Close
09404	Dividend Yield - Close
08801	Total Investment Return
09504	Dividend Payout Per Share
08806	Price Volatility
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09200	Earnings Yield - High

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09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low

Three Year Averages

08803 Total Investment Return

Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close
09621 Price/Cash Flow Ratio - Close
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout Per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low

Growth Rates

Annual Statistics:

08601 Earnings Per Share Growth %
08611 Dividends Per Share Growth %
08606 Book Value Per Share Growth %
08579 Market Capitalization Growth %

Three Year Averages

08581 Market Capitalization Growth %

Five Year Averages:

08605 Earnings Per Share Growth %
08615 Dividends Per Share Growth %
08610 Book Value Per Share Growth %

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Explanation of Format

Format for Standardized Data Definitions

Standardized definitions are listed alphabetically. The format for these sections is as follows:

Field Name

Type of Data, Availability, Field Number
Applicable Industries:
Definition
Footnotes

1. Type of Data: Indicates the type of fundamental data or ratio.

Accounting Standard	Descriptive Data
Geographic Data	Income Data
Product Data	Expense Data
Profitability Ratio	Asset Data
Liquidity Ratio	Liability Data
Leverage Ratio	Shareholders' Equity Data
Asset Utilization Ratio	Cash Flow Data
Growth Rate	Supplementary Data
Stock Performance Ratio	Stock Data
Other Ratio	

2. Availability: Indicates whether a field reflects the current period - Current - or is available historically - Annual.
3. Field Number: Identifies the Worldscope field number. Worldscope fields are five bytes. Whenever a four digit field number is given you can assume a "0" precedes the first digit.
4. Applicable Industries: Lists the general industry classifications for which a field may be available. These are Industrials (includes Utility and Transportation Companies), Banks, Insurance and Other Financial Companies.
5. Definition: Descriptive summary of field. In some cases a list of specific items which are included or excluded will be given. In cases where the definition may differ depending on the industry type they are listed separately.
6. Footnotes: These are an integral part of the database as it allows the analyst to provide additional information. They may be standardized or free in form.

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Accounting Standards

Accounting Method for Long Term Investment Greater than 50%

Accounting Standard, Annual Item; Field 07531

All Industries:

01	All subsidiaries are consolidated
02	Domestic subsidiaries consolidated, others on cost basis
06	No consolidation, cost basis (parent company only)
07	No consolidation, equity basis (parent company only)
08	Consolidation for significant subsidiaries, others are on an equity basis
09	Not disclosed
10	Consolidation for significant subsidiaries, others are on cost basis
12	Not applicable
15	Consolidated except for financial services subsidiaries which are on equity basis
17	Consolidation for significant subsidiaries others on equity or proportional consolidation

Accounting Standards Followed

Accounting Standard, Annual Item; Field 07536

All Industries:

01	Local standards
02	International standards
03	U.S. standards (GAAP)
05	EU standards
06	International standards and some EU guidelines
08	Local standards with EU and IASC guidelines
09	Not disclosed
10	Local standards with some EU guidelines
17	Local standards with some OECD guidelines
18	Local standards with some IASC guidelines
21	Local standards with a certain reclassification for foreign companies

Auditor's Opinion

Accounting Standard, Annual Item; Field 07546

All Industries:

01	Not audited
02	No audit report in abbreviated version
03	Partial audit (not all statements audited)
04	Consolidated statements appear not to be audited, but parent company statements audited
05	Qualified
06	Unqualified

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U.S. GAAP Information Available

Accounting Standard, Annual Item, Field 18221

All Industries:

01	Limited
02	Full Statement
03	None

This item is currently only available for ADRs.

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Alphabetical List of Datatype Definitions

A

Accounts Payable

Liability Data, Annual Item; Field 03040

Industrials:

ACCOUNTS PAYABLE represents the claims of trade creditors for unpaid goods or services that are due within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Due to factor

Bills of Exchange

Footnotes:

A. Includes

Accounts Payable % Sales

Profitability Ratio, Annual Item; Field 08901

Industrials:

Accounts Payable / Sales * 100

Accounts Payable % Sales – 5 Yr Avg

Profitability Ratio, Annual Item; Field 08905

Industrials:

Arithmetic average of the last five years of Accounts Payable % Sales.

Accounts Receivable Days

Liquidity Ratio, Annual Item; Field 08131

Industrials:

360 / (Net Sales or Revenues / (Current Year's Receivables-Net + Last Year's Receivables-Net / 2))

Accounts Receivable Days 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08135

Industrials:

Arithmetic average of the last five years of Accounts Receivable Days

Accrued Payroll

Liability Data, Annual Item; Field 03054

Industrials, Insurance Companies:

ACCRUED PAYROLL represents payroll expenses, which are incurred within the normal operating cycle of the company but are not paid.

Data for this field is generally not available prior to 1989.

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It includes but is not restricted to:
- Commissions
- Vacation Pay
- Profit sharing
- Incentive bonuses
- Pensions

It excludes:
- Payroll taxes

Accrued Taxes

Supplementary (Liability) Data, Annual Item; Field 03060

Banks:

ACCRUED TAXES represent the amount of income taxes accrued but not yet paid to the federal, state, foreign or local government.

Accumulated Depreciation

Asset Data, Annual Item; Field 02401

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION represents the expense related to the fixed assets still carried on the books of the company. Sometimes the term "reserve for depreciation" is used.

It includes but is not restricted to:
- Accumulated depreciation
- Accumulated depletion
- Accumulated amortization
- Depreciation on leasehold improvements
- Amortization of Property, Plant & Equipment leased under capitalized lease obligations
- Excess depreciation (for Non-U.S. corporations)

It excludes:
- Flexible depreciation used for tax purposes (if shown on the balance sheet)

Footnotes:
- A. Includes amortization of intangibles
- B. Includes accumulated excess depreciation/write-downs
- H. Excessive revaluation of fixed assets
- J. Includes appropriations for net expenditures on mining assets

Accumulated Depreciation - Buildings

Asset Data, Annual Item; Field 18384

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - BUILDINGS represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of the plant, office complex or warehouse from the wear and tear on those buildings.

Data for this field is generally not available prior to 1992.

Footnotes:
- A. No standard text
- D. Includes other

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Accumulated Depreciation - Land

Asset Data, Annual Item; Field 18383

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - LAND represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of land.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
D. Includes other

Accounts Payable

Liability Data, Annual Item; Field 03040

All Industries:

ACCOUNTS PAYABLE represents the claims of trade creditors for unpaid goods or services which are due within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Due to factor
Bills of Exchange

Footnotes:

A. Includes other current liabilities

Accounts Payable % Sales

Profitability Ratio, Annual Item; Field 08901

All Industries:

Accounts Payable / Sales * 100

Accounts Payable % Sales - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08905

All Industries:

Arithmetic average of the last five years of Accounts Payable % Sales.

Accounts Receivable Days

Liquidity Ratio, Annual Item; Field 08131

All Industries:

360 / (Net Sales or Revenues / (Current Year's Receivables-Net + Last Year's Receivables-Net / 2))

Accounts Receivable Days - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08135

All Industries:

Arithmetic average of the last five years of Accounts Receivable Days

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Accrued Payroll

Liability Data, Annual Item; Field 03054

All Industries:

ACCRUED PAYROLL represents payroll expenses that are incurred within the normal operating cycle of the company but are not paid.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Commissions
Vacation Pay
Profit sharing
Incentive bonuses
Pensions

It excludes:

Payroll taxes

Accrued Taxes

Supplementary (Liability) Data, Annual Item; Field 03060

Banks:

ACCRUED TAXES represent the amount of income taxes accrued but not yet paid to the federal, state, foreign or local government.

Accumulated Depreciation

Asset Data, Annual Item; Field 02401

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION represents the expense related to the fixed assets still carried on the books of the company. Sometimes the term "reserve for depreciation" is used.

It includes but is not restricted to:

Accumulated depreciation
Accumulated depletion
Accumulated amortization
Depreciation on leasehold improvements
Amortization of Property, Plant & Equipment leased under capitalized lease obligations
Excess depreciation (for Non-U.S. corporations)

It excludes:

Flexible depreciation used for tax purposes (if shown on the balance sheet)

Footnotes:

A. Includes amortization of intangibles
B. Includes accumulated excess depreciation/write-downs
H. Excessive revaluation of fixed assets
J. Includes appropriations for net expenditures on mining assets

Accumulated Depreciation - Buildings

Asset Data, Annual Item; Field 18384

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - BUILDINGS represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of the plant, office complex or warehouse from the wear and tear on those buildings.

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Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
D. Includes other

Accumulated Depreciation - Land

Asset Data, Annual Item; Field 18383

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - LAND represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of land.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
D. Includes other

Accumulated Depreciation - Machinery And Equipment

Asset Data, Annual Item; Field 18385

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of machinery and equipment.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
D. Includes other

Accumulated Depreciation - Other Property, Plant and Equipment

Asset Data, Annual Item; Field 18387

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - OTHER PROPERTY, PLANT AND EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of any item not included in land, buildings, machinery and equipment, rental/leased equipment, and transportation equipment.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text

Accumulated Amortization - Property, Plant and Equipment Under Capitalized Leases

Asset Data, Annual Item; Field 18389

Industrials, Other Financial Companies:

ACCUMULATED AMORTIZATION - PROPERTY, PLANT AND EQUIPMENT UNDER CAPITALIZED LEASES represents the portion of accumulated amortization that relates to the reduction in the useful economic life of property, plant and equipment under capitalized leases.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
D. Includes other

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Accumulated Depreciation - Rental/Leased Equipment

Asset Data, Annual Item; Field 18386

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - RENTAL/LEASED EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of rental/leased property.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
D. Includes other

Accumulated Depreciation - Transportation Equipment

Asset Data, Annual Item; Field 18388

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - TRANSPORTATION EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of transportation equipment.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
D. Includes other

Accumulated Depreciation % Gross Fixed Assets

Asset Utilization Ratio, Annual Item; Field 08426

All Industries:

Accumulated Depreciation / Property, Plant & Equipment-Gross * 100

Accumulated Depreciation % Gross Fixed Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08430

All Industries:

Arithmetic average of the last five years of Accumulated Depreciation % Gross Fixed Assets

Acid-Test Ratio

See QUICK RATIO

Acronym

Descriptive Data, Current Item; Field 06014

All Industries:

ACRONYM represents an abbreviated version of a company's registered name often formed by using the first letter of the words in the name. It could also be a commonly used name for a company.

Actual Loan Losses

Supplementary (Asset) Data, Annual Item; Field 01273

Banks:

ACTUAL LOAN LOSSES represent the amount of loans that the bank decides are uncollectable and writes off in a given year.

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Footnotes:
A. Net of recoveries
B. Taken from parent company

Actual Loan Losses % Reserve For Loan Losses

Other Ratio, Annual Item; Field 15085

Banks:

Net Loan Losses / Reserve for Loan Losses * 100

Actual Loan Losses % Reserve For Loan Losses - 5 Yr Avg

Other Ratio, Annual Item; Field 15088

Banks:

Arithmetic average of the last five years of Actual Loan Losses % Reserve for Loan Losses

Actual Recoveries

Supplementary (Asset) Data, Annual Item; Field 01274

Banks:

ACTUAL RECOVERIES represent the amount of the loans previously charged off by the bank that were repaid within a given year.

Additions To Other Assets

Cash Flow Data, Annual Item; Field 04651

All Industries:

ADDITIONS TO OTHER ASSETS represent the amount used to increase all other assets except fixed assets and net assets from acquisitions.

It includes but is not restricted to:

Increase in deferred charges
Increase in goodwill/cost in excess of net assets purchased
Increase in intangible assets
Increase in investments (prior to 1989)
Increase in net assets
Increase in other assets

Address

Descriptive Data, Current Items; Fields 06021, 06022, 06023, 06024, 06025, 06026

All Industries:

ADDRESS represents the location of the corporate offices of a company. The fields are defined as follows:

Field 06021: Building
Field 06022: Street Address
Field 06023: City
Field 06024: State, Province, County or District
Field 06025: Post Code/Zip Code
Field 06026: Nation

Adjustment Factor For Capital Changes

See STOCK/SPLIT DIVIDEND RATIO

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ADR/U.S. Foreign Filer CUSIP 1, 2, 3

Supplementary Data, Current Items; Fields 06110, 06111, 06112

All Industries:

ADR CUSIP 1, 2, 3 represents the CUSIP of the ADR security which is represented on Worldscope. These items are provided on the Worldscope Identifier of the non-U.S. company/security represented by the ADR.

ADR/U.S. Foreign Filer Exchange Factor

Supplementary Data, Current Item; Field 05577

All Industries:

ADR EXCHANGE FACTOR represents the multiplier used to adjust the shares of the underlying non-U.S. company to arrive at the ADR equivalent shares. It is the reciprocal of the ADR exchange ratio.

ADR Exchange Ratio

Supplementary Data, Current Item; Field 06096

All Industries:

ADR EXCHANGE RATIO represents the relationship between the American Depositary Receipt and the common share represented by the ADR. For example, an ADR ratio of 1:5 represents that 1 ADR is equivalent to 5 outstanding shares.

This item is only available for ADRs.

ADR/U.S. Foreign Filer Non-U.S. Company Identifier

Descriptive Data, Current Item; Field 06115

All Industries:

ADR NON-U.S. COMPANY IDENTIFIER represents the Worldscope Identifier of the underlying company that is represented by the ADR.

ADR/U.S. Foreign Filer Non-U.S. Security Identifier

Descriptive Data, Current Item; Field 06116

All Industries:

ADR NON-U.S. SECURITY IDENTIFIER represents the Worldscope Identifier of the underlying security that is represented by the ADR.

After Tax Other Income/Expense

Income Data, Annual Item; Field 01504

All Industries:

AFTER TAX OTHER INCOME/EXPENSE represents miscellaneous items reported net of tax which are included in the company's net income.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Tax benefit for common stock ESOP dividends.

It excludes:

Tax benefit for preferred stock ESOP dividends

Footnotes:

A. No standard text
B. Includes ESOP common stock tax benefit
C. Includes amortization of consolidation adjustments

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Alpha

Stock Market Performance Ratio, Current Item; Field 09803

All Industries:

A measure of the amount of return produced by a stock's inherent factors rather than market sensitivity factors. This coefficient is based on between 23 and 35 consecutive month end percent changes of the company and a local market index.

This item is also available at the security level.

The following indices are used in the calculation of alpha:

Country	Stock Index
Argentina	MERVAL
Australia	All Ordinaries
Austria	Credit Aktien
Belgium	BEL 20 Index
Brazil	Bovespa
Canada	TSE300
Chile	IGPA General
Colombia	IBB Index
Denmark	Copenhagen Stock Exchange
Finland	HEX General
France	SBF 250
Germany	Faz Aktien
Greece	Athens Stock Exchange
Hong Kong	Hang Seng Index
India	BSE Sensitive Index
Indonesia	Jakarta Composite Index
Ireland	ISEQ Overall
Italy	Banca Commerciale Italy Index (B.C.I.)
Japan	Nikkei 225
Malaysia	KLSE Composite Index
Mexico	IPC Index
Netherlands	CBS General Index
New Zealand	NZSE40 Index
Norway	Oslo Stock Exchange
Philippines	Philippines S.E. Composite Index
Portugal	BT&A Index
Singapore	Straits Times Industrial
South Africa	JSE Industrials
South Korea	South Korea Composite Index
Spain	Madrid Stock Exchange
Sweden	Affarsvarlden
Switzerland	Swiss Bank Industrial
Taiwan	Weighted Price Index
Thailand	Bangkok Stock Exchange Index
Turkey	Istanbul Composite Index

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United Kingdom	FT All Share
United States	S&P 500
Venezuela	MERINVEST

Amortization and Impairment Of Goodwill

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18224

All Industries:

AMORTIZATION AND IMPAIRMENT OF GOODWILL represents the total change in positive goodwill, including the amortization change and losses due to impairment of goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:

All amortisation/impairment/write-offs/write-downs of goodwill (including any amount described as exceptional/extraordinary)

Amortization/impairment of goodwill arising on the acquisition of an equity accounted or associated company

Amortization of negative goodwill

It excludes:

Impairment losses for goodwill arising from the initial application of SFAS 142, and resulting from a transitional impairment test, which are reported as a change in accounting principles.

Unamortized negative goodwill written off under the provisions of SFAS 142.

Amortization Of Deferred Charges

Expense Data, Annual Item; Field 01150

Industrials, Other Financial Companies:

AMORTIZATION OF DEFERRED CHARGES represents the cost allocation of expenditure not yet recognized as an expense.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Amortization of start-up costs

Footnotes:

A. No standard text

Amortization Of Intangibles

Expense Data, Annual Item; Field 01149

Industrials, Other Financial Companies:

AMORTIZATION OF INTANGIBLES represents the cost allocation for intangible assets such as patents, leasehold improvements, trademarks, bookplates, tools and film costs.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Amortization of goodwill/cost in excess of net assets purchased

Amortization of intangible assets

Footnotes:

A. No standard text

B. Includes amortization of deferred charges

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Amortization Of Intangible Assets

Cash Flow Data, Annual Item; Field 04050

Industrials, Other Financial Companies:

AMORTIZATION OF INTANGIBLE ASSETS represents the cost allocation for intangible assets such as patents and leasehold improvements, trademarks, book plates, tools and film costs. It is a non-cash charge.

It includes but is not restricted to:

Amortization of goodwill/cost in excess of net assets purchased

Amortization of intangible assets

It excludes:

Amortization of discounts or premiums on financial instruments owed or outstanding

Assets Per Employee

Asset Utilization Ratio, Annual Item; Field 08406

All Industries:

Total Assets / Employees

Banks:

(Total Assets - Customer Liabilities on Acceptances) / Employees Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

(Total Assets - Custody Securities) / Employees

Assets Per Employee - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08410

All Industries:

Arithmetic average of the last five years of Assets Per Employee.

Associated Companies (Balance Sheet)

See INVESTMENTS IN UNCONSOLIDATED SUBSIDIARIES

Associated Companies (Income Statement)

See PRETAX EQUITY IN EARNINGS and/or EQUITY IN EARNINGS

Auditor Fees

Supplementary Data, Annual Item; Field 01801

All Industries:

AUDITOR FEES represent the amount paid by the company for the professional examination and verification of the financial statements for the purpose of rendering an opinion as to their consistency, fairness and conformation to accepted accounting principles.

It includes but is not restricted to:

Audit Fees for consultancy

Footnotes:

A. Parent company

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B

Benefit & Loss Reserves

Liability Data, Annual Item; Field 03005

Insurance Companies:

BENEFIT AND LOSS RESERVES represent the present value of future benefits to be paid on behalf of or to policyholders.

Footnotes:

A. Premium reserve is included
B. Other reserves are included
C. Life policy benefit reserves are included
D. Includes policy and contract claims

Benefit & Loss Reserves % Total Capital

Liquidity Ratio, Annual Item; Field 15190

Insurance Companies:

Benefit & Loss Reserves / Total Capital * 100

Benefit & Loss Reserves % Total Capital - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 15193

Insurance Companies:

Arithmetic average of the last five years of Benefit & Loss Reserves % Total Capital

Beta

Stock Market Performance Ratio, Current Item; Field 09802

All Industries:

A measure of market risk which shows the relationship between the volatility of the stock and the volatility of the market. This coefficient is based on between 23 and 35 consecutive month end price percent changes and their relativity to a local market index.

This item is also available at the security level.

The following indices are used in the calculation of beta:

Country	Stock Index
Argentina	MERVAL
Australia	All Ordinaries
Austria	ATX Index
Belgium	BEL 20 Index
Brazil	BOVESPA
Canada	TSE300
Chile	IGPA General
Colombia	IBB Index
Denmark	KFX Index
Finland	HEX General
France	SBF 250
Germany	Faz Aktien

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Greece	Athens Stock Exchange
Hong Kong	Hang Seng Index
India	BSE Sensitive Index
Indonesia	Jakarta Composite Index
Ireland	ISEQ Overall
Italy	Banca Commerciale Italy Index (B.C.I)
Japan	Nikkei Dow
Malaysia	KLSE Composite Index
Mexico	IPC Index
Netherlands	AEX Index
New Zealand	NZSE40 Index
Norway	Oslo All-Share
Philippines	Philippines S.E. Composite Index
Portugal	PSI General
Singapore	Straits Times Industrial
South Africa	FTSE/JSE All Share
South Korea	South Korea Composite Index
Spain	Madrid Stock Exchange
Sweden	Affarsvarlden
Switzerland	SMI General
Taiwan	Weighted Price Index
Thailand	Bangkok Stock Exchange Index
Turkey	Istanbul Composite Index
United Kingdom	FT All Share
United States	S&P 500
Venezuela	MERINVEST

Bonds

Asset Data, Annual Item; Field 02212

Insurance Companies:

BONDS represent the insurance company's investment in certificates of debt issued by a corporation, municipality or a government and its agencies. It bears a stated interest rate and matures at a stated future date.

It includes but is not restricted to:

Long term bond investments
Treasury Notes
Convertible bonds of a corporation
Non-convertible bonds of a corporation
Government bonds
State, county & municipal bonds
Subordinated debentures of a company
Bonds below investment grade (Wsc field 18701)

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Bonds Below Investment Grade

Supplementary (Asset) Data, Annual Item; Field 18701

Insurance Companies:

BONDS BELOW INVESTMENT GRADE represent those bonds with an investment rating of BB or lower. This type of bond usually pays higher yields but it is extremely volatile. Also referred to as junk bonds or high-yield bonds.

Data for this field is generally not available prior to 1991.

Book Value – Outstanding Shares – Fiscal

Stock Data, Annual Item; Field 05491

All Industries:

BOOK VALUE – OUTSTANDING SHARES – FISCAL represents the book value (proportioned common equity divided by outstanding shares) at the company's fiscal year end.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Book Value Per ADR – GAAP

Stock Data, Annual Item; Field 05490

All Industries:

BOOK VALUE PER ADR – GAAP represents the book value per share of a non-U.S. company adapted to conform to U.S. Generally Accepted Accounting Principles. It is calculated by dividing Common Equity – GAAP (converted to U.S. dollars at the fiscal year end exchange rate) by shares outstanding adjusted by the ADR ratio.

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Book Value Per ADR – GAAP – Current

Stock Data, Current Item; Field 05478

All Industries:

BOOK VALUE PER ADR – GAAP – CURRENT represents the most recent Book Value per ADR – GAAP available in our database. It is based on retained earnings and reflects the most recent Earnings Per ADR – GAAP and dividends (for the same time period as the earnings) reported by the company. When interim data is not available it is the most recent Book Value Per ADR – GAAP reported in the last two years.

Book Value Per ADR - GAAP – 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08592

All Industries:

(Current Year's Book Value Per ADR-GAAP / Last Year's Book Value Per ADR-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Book Value Per ADR - GAAP – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08593

All Industries:

((Current Year's Book Value Per ADR-GAAP / Book Value Per ADR-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

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Book Value Per ADR - GAAP – 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08594

All Industries:

((Current Year's Book Value Per ADR-GAAP / Book Value Per ADR-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

Book Value Per Share

Stock Data, Annual Item; Field 05476

All Industries:

BOOK VALUE PER SHARE represents the book value (proportioned common equity divided by outstanding shares) at the company's fiscal year end for non-U.S. corporations and at the end of the last calendar quarter for U.S. corporations.

Preference stock has been included in equity and the calculation of book value per share where it participates with common/ordinary shares in the profits of the company. It is excluded in all other cases, deducted at liquidation value for U.S. companies and at par value for all others. In Germany, special (tax-allowed) reserves have been excluded. In Finland, 100% of untaxed reserves are included prior to 1994 and are being phased out over subsequent years. Norway includes 100% of untaxed reserves prior to 1992. In Sweden, untaxed reserves adjusted by the reciprocal of the standard tax rate are included in the calculation of book value prior to 1991.

For U.S. corporations, common and common equivalent and fully diluted book values are shown, when available.

For companies with more than one type of common/ordinary share, the book value is based on combined shares adjusted for the par value of the share type identified in field 06005 -Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. Based on combined multiple shares
B. No standard text
C. No standard text
D. No standard text
F. No standard text
G. No standard text
H. Restated, to include acquisition or change in accounting policies
K. Increase/decrease due to revaluation of assets
M. Increase or decrease due to issuance of stock, redemption of debt/preferred stock or purchase of treasury stock
P. Based on common & common equivalent shares
Q. Based on fully diluted shares

Book Value Per Share - Current

Stock Data, Current Item, Field 05480

All Industries:

BOOK VALUE PER SHARE - CURRENT represents the most recent book value available in our database. It is based on retained earnings and reflects the most recent earnings and dividends (for the same time period as the earnings) reported by the company. When interim data is not available it is the most recent book value reported in the last two years.

For companies with more than one type of common/ordinary share, the book value is based on combined shares adjusted for the par value of the share type identified in field 6005 -Type of Share.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

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Book Value - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Item; Fields 20045, 20145, 20245, 20345, 20445, 20545, 20645, respectively

All Industries:

BOOK VALUE PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the book value (proportioned common equity divided by outstanding shares) for each class of common/ordinary share.

These items are shown per 1,000 shares for Brazilian companies.

Refer to the definition for BOOK VALUE PER SHARE for specific information regarding the calculation of this item and applicable footnotes.

Book Value Per Share - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08606

All Industries:

(Current Year's Book Value Per Share / Last Year's Book Value Per Share - 1) * 100

This item is also available at the security level for 1987 and subsequent years.

Book Value Per Share – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08609

All Industries:

((Current Year's Book Value Per Share / Book Value Per Share four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1994.

Book Value Per Share - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08610

All Industries:

(Book Value Per Share / Book Value Per Share six years ago; reduced to compound annual rate) -1) * 100;

This item is also available at the security level for 1987 and subsequent years.

Broker & Financial Institution Loans

Asset Data, Annual Item; Field 02269

Banks:

BROKER & FINANCIAL INSTITUTION LOANS represent loans made to brokers and financial institutions.

Buildings

Asset Data, Annual Item; Field 18376

Industrials, Other Financials:

BUILDINGS represent the architectural structure used in a business such as a factory, office complex or warehouse.

It includes but is not restricted to:

Oil/drilling rigs
Houses
Revaluation of buildings

Footnotes:

A. No standard text
B. Includes land
C. Net of Depreciation
D. Includes Other

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Business Description

Descriptive Data, Current Item; Field 06091

All Industries:

BUSINESS DESCRIPTION represents a short and concise description of a company's operations.

Business Description - Extended

Descriptive Data, Current Item; Field 06092

All Industries:

BUSINESS DESCRIPTION - EXTENDED represents a detailed description of a company's operations. It may include any or all of the following items:

1. A general comment concerning the company's type of business
2. The size of the company, if relevant
4. Number of offices, stores, restaurants, etc.
5. For a multi-bank holding company, the banks held
6. For a manufacturer, products and brands
7. For a retailer, store names
8. Sales breakdown, if available

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C

Capital Changes

See STOCK SPLIT/DIVIDEND RATIO

Capital Expenditures (Additions To Fixed Assets)

Cash Flow Data, Annual Item; Field 04601

All Industries:

CAPITAL EXPENDITURES represent the funds used to acquire fixed assets other than those associated with acquisitions.

It includes but is not restricted to:

Additions to property, plant and equipment

Investments in machinery and equipment

Footnotes:

A. Worldwide
B. Domestic companies
C. Parent Company
D. Worldwide (net)
F. Parent Company (net)
G. Domestic companies (net)
H. Includes investment in shares
I. Includes financial investments
J Intangibles/ Other Assets cannot be separated
K. Extracted from the Statement of Changes in Financial Position
L. Taken from the Statement of Changes in Financial Position and includes investments
M. Net figure (worldwide) taken from the Statement of Changes in Financial Position.
N. Includes acquisitions
P. Net of disposal

Capital Expenditures Per Share

Stock Data, Annual Item; Field 05505

All Industries:

CAPITAL EXPENDITURES PER SHARE represent capital expenditures divided by the shares used to calculate earnings.

This item is shown per 1,000 shares for Brazilian companies.

Capital Expenditures % Gross Fixed Assets

Asset Utilization Ratio, Annual item; Field 08411

All Industries:

Capital Expenditures / Property, Plant and Equipment-Gross * 100

Capital Expenditures % Gross Fixed Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08415

All Industries:

Arithmetic average of the last five years of Capital Expenditures % Gross Fixed Assets

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Capital Expenditures % Sales

Asset Utilization, Annual Item; Field 08421

Industrials, Other Financial Companies:

Capital Expenditures / Net Sales or Revenues * 100

Capital Expenditures % Sales - 5 Yr Avg

Asset Utilization, Annual Item; Field 08425

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Capital Expenditures % Sales

Capital Expenditures % Total Assets

Asset Utilization Ratio, Annual Item; Field 08416

Banks:

Capital Expenditures / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

All Industries:

Capital Expenditures / Total Assets * 100

Other Financial Companies:

Capital Expenditures / (Total Assets - Custody Securities) * 100

Capital Expenditures % Total Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08420

Banks, Industrials, Other Financial Companies:

Arithmetic average of the last five years of Capital Expenditures % Total Assets

Capital Surplus

Shareholders' Equity Data, Annual Item; Field 03481

All Industries:

CAPITAL SURPLUS represents the amount received in excess of par value from the sale of common stock. Along with common stock it is the equity capital received from parties outside the company.

For data updated subsequent to 11/15/91 excess of involuntary liquidation value over stated value of preferred stock is deducted. If there is not sufficient funds in the capital surplus account the remaining excess liquidation value is deducted from retained earnings. Prior to 11/15/91 excess of involuntary liquidation value over stated value of preferred stock was deducted from retained earnings.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Monetary correction due to the revaluation of currencies for hyperinflation

Footnotes:

C. Net of excess liquidation value of preferred stock

Capitalized Costs

Supplementary (Income) Data, Annual Item; Field 18197

All Industries:

CAPITALIZED COSTS represent expenses that are deferred and capitalized.

Data for this field is generally not available prior to 1992.

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It includes but is not restricted to:

Production capitalized
Own work capitalized

Footnotes:

A. No standard text

Capitalized Lease Obligations

Liability Data, Annual Item; Field 03249

All Industries:

CAPITALIZED LEASE OBLIGATIONS imply ownership. The leaseholder acquires essentially all the economic benefits as well as the risks of the leased property. In order to qualify as a capital lease it must meet the following criteria:

1. The lease transfers ownership to the lessee at the end of the lease term.
2. A bargain price option should exist.
3. The lease term is for 75% or more of the life of the property.
4. The present value equals or exceeds the fair market value of the property by 90%.

Industrial Revenue Bonds are included in capitalized lease obligations when it is clear that they are backed by a specific piece of property. If this is not clear then they are included in Long Term Debt Excluding Leases.

Footnotes:

A. Includes current portion

Cash

Asset Data, Annual Item; Field 02003

Industrials, Insurance, Other Financial Companies:

CASH represents money available for use in the normal operations of the company. It is the most liquid of all of the company's assets.

It includes but is not restricted to:

Cash on hand
Undeposited checks
Cash in banks
Checks in transit
Cash in escrow
Restricted cash
Money orders
Letters of credit
Demand deposits (non-interest bearing)
Mortgage bond proceeds held in escrow
Drafts
Post office checking/GIRO accounts
Post office savings accounts
Central bank deposits
Bullion, bullion in transit
Cashiers checks
Credit card sales

Footnotes:

A. Marketable securities are included
B. Includes cash equivalents

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Cash & Due From Banks

Asset Data, Annual Item; Field 02004

Banks:

CASH AND DUE FROM BANKS represents amounts due to the bank from other banks.

It includes but is not restricted to:

- Deposits (non-interest bearing) made by the bank in other banks for services rendered.
- Checks not yet cleared by the Federal Reserve Board
- Promissory notes
- Deposits in the Federal Reserve Bank

It includes for non-U.S. corporations:

- Vault cash
- Collections and exchanges
- Checks on matured bonds
- Postal Checking accounts
- Bills for Collection
- Reserves maintained with the central bank
- Recovery claims of federal and state authorities under the Currency Reform Act (Germany)
- Items in the course of collection
- Bills discounted

Footnotes:

A. Includes assets due from banks

Cash & Equivalents

See CASH & SHORT TERM INVESTMENTS

Cash & Securities % Total Deposits

Liquidity Ratio, Annual Item; Field 15013

Banks:

(Cash and Due from Banks + Investments-Total) / Deposits-Total * 100

Cash & Securities % Total Deposits- 5 Yr Avg

Liquidity Ratio, Annual Item; Field 15016

Banks:

Arithmetic average of the last five years of Cash & Securities % Deposits-Total

Cash & Short Term Investments

Asset Data, Annual Item; Field 02001

Industrials, Other Financial Companies:

CASH AND SHORT TERM INVESTMENTS represents the sum of cash and short term investments.

It includes but is not restricted to:

- Cash on hand
- Undeposited checks
- Cash in banks
- Checks in transit
- Cashier's checks
- Credit card sales

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Drafts
Cash in escrow
Restricted cash
Money orders
Letters of credit
Demand deposits (non-interest bearing)
Mortgage bond proceeds held in escrow
Bullion, bullion in transit
Short-term obligations of the U.S. Government
Stocks, bonds, or other marketable securities listed as
Short-Term Investments
Time Certificates of Deposit
Time deposits
Eurodollar bank time deposits
U.S. Government treasury bills
Corporate Securities - stocks, bonds
Municipal securities
Commercial Paper
Money market mutual fund shares
Post Office checking/GIRO accounts (non-U.S. corporations only)
Post Office savings accounts (non-U.S. corporations only)
Post Office time deposits (non-U.S. corporations only)
Central Bank Deposits
Temporary Investments

It excludes:

Commercial Paper issued by unconsolidated subsidiaries to Parent company (included in receivables)
Amount due from sale of debentures (included in receivables)
Checks written by the company but not yet deposited and charged to the company's bank account
Promissory Notes

Footnotes:

A. Includes non-liquid current assets
D. Includes cash and securities held for regulatory purposes

Cash & Short Term Investments % Total Current Assets

Liquidity Ratio, Annual Item; Field 08111

All Industries:

(Cash & Equivalents / Current Assets-Total) * 100

Cash & Short Term Investments % Total Current Assets - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08115

All Industries:

Arithmetic average of the last five years of Cash & Equivalents % Current Assets-Total

Cash Dividend Coverage Ratio

Leverage Ratio, Annual Item; Field 08246

Industrials, Other Financials:

Funds from Operations / Common Dividends (Cash)

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Cash Dividend Coverage Ratio - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08250

Industrials, Other Financials:

Arithmetic average of the last five years of Cash Dividend Coverage Ratios

Cash Dividends Paid - Total

Cash Flow Data, Annual Item; Field 04551

All Industries:

CASH DIVIDENDS PAID - TOTAL represent the total common and preferred dividends paid to shareholders of the company.

It excludes:

Dividends paid to minority shareholders

Footnotes:

A. Included in other sources or uses
B. Includes bonuses to directors
C. Prior year's proposed dividend

Cash Dividends % Cash Flow

Leverage Ratio, Annual Item; Field 08906

All Industries:

Cash Dividends Paid - Total I Funds from Operations * 100

Cash Dividends % Cash Flow - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08910

All Industries:

Arithmetic average of the last five years Cash Dividends % Cash Flow

Cash Earnings Return On Equity

Profitability Ratio, Annual/Interim Item; Field 08381

Annual Time Series:

All Industries:

Funds from Operations / Last Year's Common Equity * 100

Insurance Companies:

Funds from Operations / (Last Year's Common Equity + Last Year's Policyholders' Equity) * 100

Exceptions:

Finland and Norway:

All Industries:

Funds from Operations / (Last Year's Common Equity + Last Year's Non-Equity Reserves) * 100

Insurance Companies:

Funds from Operations / (Last Year's Common Equity + Last Year's Policyholders' Equity + Non-Equity Reserves)

Sweden (88 and prior years):

All Industries:

Funds from Operations / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .5) * 100

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Insurance Companies:

Funds from Operations / (Last Year's Common Equity + Last Year's Policyholders' Equity + Last Year's Non-Equity Reserves * .5)

Sweden (89 to 90):

All Industries:

Funds from Operations / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .7) * 100

Insurance Companies:

Funds from Operations / (Last Year's Common Equity + Last Year's Policyholders' Equity + Last Year's Non-Equity Reserves * .7)

Sweden (91 and subsequent years):

All Industries:

Funds from Operations / Last Year's Common Equity * 100

Insurance Companies:

Funds from Operations / (Last Year's Common Equity + Last Year's Policyholders' Equity)

Interim Time Series:

All Industries:

Funds from Operations / Last Year's Common Equity * 100

Cash Earnings Return On Equity - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08385

All Industries:

Arithmetic average of the last five years of Cash Earnings Return on Equity

Cash Flow

See FUNDS FROM OPERATIONS

Cash Flow – Financing Activities – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06930

All Industries:

CASH FLOW – FINANCING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from reduction and/or increase in financing activities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – FINANCING for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Cash Flow – Investing Activities – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06940

All Industries:

CASH FLOW – INVESTING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from the investment activities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – INVESTING for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

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Cash Flow – Operating Activities – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06920

All Industries:

CASH FLOW – OPERATING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from the operations of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – OPERATING ACTIVITIES for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Cash Flow From Operations – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06915

All Industries:

CASH FLOW FROM OPERATIONS – GAAP represents the sum of net income and all non-cash charges or credits of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for FUNDS FROM OPERATIONS for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Cash Flow Per Share

Stock Data, Annual Item; Field 05501

All Industries:

CASH FLOW PER SHARE represents the cash earnings per share of the company. The numerator used for this calculation is Funds from Operations (Field 04201).

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Cash Flow Per Share – Fiscal

Stock Data, Annual Item; Field 05502

All Industries:

CASH FLOW PER SHARE – FISCAL represents the cash earnings per share of the company at the end of the fiscal period. The numerator used in this calculation is Funds from Operations (Field 04201).

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series (for 1998 and subsequent years) and annual time series based on the availability of underlying data. It is shown per 1,000 shares for Brazilian companies.

Cash Flow Per Share - Current

Stock Data, Current Item; Field 05510

All Industries:

CASH FLOW PER SHARE - CURRENT represents the current cash earnings per share of the company. When interim earnings are available beyond the latest fiscal year Cash Flow Per Share-Current is estimated.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

Cash Flow/Sales (%)

Profitability Ratio, Annual Item; Field 08311

All Industries:

Funds from Operations / Net Sales or Revenues * 100

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Cash Flow/Sales (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08315

All Industries:

Arithmetic average of the last five years of Cash Flow/Sales

Change In Inventory

Supplementary (Expense) Data, Annual Item; Field 18196

All Industries:

CHANGE IN INVENTORY represents the changes between the beginning and ending inventories that is charged to the cost of goods sold account.

Data for this field is generally not available prior to 1992

It includes but is not restricted to:

Production for stock

Footnotes:

A. No standard text

Changes In Cash and/Or Liquid Items

Cash Flow Data, Annual Item; Field 04452

All Industries:

CHANGES IN CASH AND/OR LIQUID ITEMS represents the change in cash and liquid assets from one year to the next. It is updated for foreign companies whose cash flow information is collected on the basis of Total Sources equal Total Uses. This item is always a component of Total Sources.

Data for this field is generally not available prior to 1989.

Claim & Loss Expense - Total

Expense Data, Annual Item; Field 01079

Insurance Companies:

CLAIM AND LOSS EXPENSE - TOTAL represents all expenses relating to the payment of policy benefits, including adjusters' fees, investigating expenses and other costs associated with settling claims.

Footnotes:

A. Includes underwriting, policy acquisition costs and netted by claims recovered from reinsurers.
B. Changes in long term insurance funds are included
C. Includes some other reserve movement
D. Maturity refund & dividend to policyholders reduced premium income and claims & loss expense

Claims & Claim Expense % Net Premiums Written

Profitability Ratio, Annual Item; Field 15537

Insurance Companies:

Claims & Loss Expense / Total Premiums Written * 100

Claims & Claims Expense % Net Premiums Written - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15540

Insurance Companies:

Arithmetic average of the last five years of Claims & Claim Expense % Net Premiums Written

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Closely Held Shares

Stock Data, Annual Item, Field 05475

All Industries:

CLOSELY HELD SHARES represents shares held by insiders. For Japanese companies closely held represents the holdings of the ten largest shareholders. For companies with more than one class of common stock, closely held shares for each class is added together.

It includes but is not restricted to:

Shares held by officers, directors and their immediate families
Shares held in trust
Shares of the company held by any other corporation (except shares held in a fiduciary capacity by banks or other financial institutions)
Shares held by pension/benefit plans
Shares held by individuals who hold 5% or more of the outstanding shares

It excludes:

Shares under option exercisable within sixty days
Shares held in a fiduciary capacity
Preferred stock or debentures that are convertible into common shares

Footnotes:

A. Includes options exercisable within 60 days
B. Minimum number of closely held shares
C. Maximum number of closely held shares
D. Estimate based on listing of major shareholders
F. No standard text

Closely Held Shares - Current

Stock Data, Current Item; Field 05474

All Industries:

CLOSELY HELD SHARES - CURRENT represents shares held by insiders. For Japanese companies closely held represents the holdings of the ten largest shareholders. For companies with more than one class of common stock, closely held shares for each class is added together.

It includes but is not restricted to:

Shares held by officers, directors and their immediate families
Shares held in trust
Shares of the company held by any other corporation (besides shares held in a fiduciary capacity by banks or other financial institutions)
Shares held by pension/benefit plans
Shares held by individuals who hold more than 5% or more of the outstanding shares

It excludes:

Shares under option exercisable within sixty days
Shares held in a fiduciary capacity
Shares held by insurance companies
Preferred stock or debentures that are convertible into common shares

Footnotes:

A. Includes options exercisable within 60 days
B. Minimum number of closely held shares
C. Maximum number of closely held shares
D. Estimate based on listing of major shareholders
F. No standard text

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Closely Held Shares (%)

Marketability Ratio, Annual Item; Field 08021

All Industries:

(Number of Closely Held Shares / Common Shares Outstanding) * 100

Combined Ratio

Profitability Ratio, Annual Item; Field 15561

Insurance Companies:

Loss Ratio + Expense Ratio

Combined Ratio - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15564

Insurance Companies:

Arithmetic average of the last five years of Combined Ratios

Footnotes:

A. Three year average
B. Four year average

Commercial & Industrial Loans

Asset Data, Annual Item; Field 02265

Banks:

COMMERCIAL & INDUSTRIAL LOANS represent loans made to business and industry.

It includes but is not restricted to:

Loan bills discounted (Japan)

Commercial bills (Spain)

Footnotes:

A. Includes consumer and instalment loans
B. Includes financial and institutional loans

Commission and Fees

Income Data, Annual Item; Field 01015

Banks, Other Financial Companies:

COMMISSION AND FEES represent income generated from service charges to maintain a client's account.

It includes but is not restricted to:

Checking account fees

Service charges on deposit accounts

Business service fees

Processing service fees

Credit card fees

Loan servicing other fees

Fees on guarantees and other securities (Spain)

Commission/Fees for banking and related services

Footnotes:

A. Net of provisions
B. Other operating income is not delineated
C. Includes commission from foreign exchange
D. Net of expenses

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F. Net of expenses including tax

Common/Ordinary Shareholders

Stock Data, Current Item; Field 05450

All Industries:

COMMON SHAREHOLDERS represent the number of common shareholders of the company at the date specified in field 05449 Date of Common Shareholders.

This field replaces the historic field 05451 Shareholders – Common.

Common Dividends (Cash)

Cash Flow Data, Annual Item; Field 05376

All Industries:

COMMON DIVIDENDS (CASH) represent the total cash common dividends paid on the company's common stock during the fiscal year, including extra and special dividends.

If the company has ESOP preferred stock, the dividends paid will be the full amount shown on the cash flow.

It excludes:

Dividends paid to minority shareholders

Footnotes:

C. Includes dividend on treasury stock
D. Cash preferred dividend may be included
F. Dividend not paid on all shares
G. Includes tax credit on common dividend

Common Equity

Shareholders' Equity Data, Annual Item; Field 03501

All Industries:

COMMON EQUITY represents common shareholders' investment in a company.

It includes but is not restricted to:

Common stock value
Retained earnings
Capital surplus
Capital stock premium
Cumulative gain or loss of foreign currency translation, if included in equity per FASB 52 treatment Monetary correction-capital (Wsc field 03482)
Goodwill written off (Wsc field 03491)
For Non-U.S. Corporations preference stock which participates with the common/ordinary shares in the profits of the company
For Non-U.S. Corporations, if shareholders equity section is not delineated then the following additional accounts are included:
Appropriated and unappropriated retained earnings
Net income for the year, if not included in retained earnings (majority share of income is only included)
Compulsory statutory/legal reserves without specific purpose
Discretionary Reserves if other companies in that country include in their delineated shareholders' equity
Negative Goodwill

It excludes:

Common treasury stocks
Accumulated unpaid preferred dividends

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For U.S. Corporations, excess of involuntary liquidating value for outstanding preferred stock over stated value is deducted

Redeemable common stock (treated as preferred)

Footnotes:

A. Common shareholders' equity is not delineated
B. Preferred stock cannot be separated
C. Treasury stock appears on asset side and cannot be separated
D. Minority interest in current year's income and/or the entire minority interest cannot be separated
F. A small amount of special reserves cannot be separated (Germany)
G. Common shareholders' equity is not delineated and is not comparable
H. Policyholders equity cannot be separated
I. Includes non-equity reserves and/or other provisions which cannot be separated
J. Before appropriation on net income for the year
K. Increase/Decrease due to revaluation of assets
L. No standard text
M. No standard text
N. Adjusted to include foreign currency translation gains/losses
O. Adjusted to exclude treasury stock
P. Adjusted to include unappropriated net loss
Q. Adjusted to include unrealized gain/loss on marketable securities
R. Includes equity portion of untaxed reserves
T. Includes consolidation adjustments

Common Equity (U.S.$)

Supplementary Data, Annual Item; Field 07220

All Industries:

COMMON EQUITY (U.S.$) represents the common equity of the company expressed in U.S. dollars. It is calculated by multiplying common equity by the fiscal year end exchange rate of the country the company is domiciled in.

Refer to the definition of COMMON EQUITY for details regarding the equity used in this calculation.

Common Equity (U.S.$) - Current

Supplementary Data, Annual Item; Field 07221

All Industries:

COMMON EQUITY (U.S.$) - CURRENT represents the common equity of the company expressed in U.S. dollars. It is calculated by multiplying common equity by the most recent month end exchange rate of the country the company is domiciled in.

Refer to the definition of COMMON EQUITY for details regarding the equity used in this calculation.

Common Equity – Fully Diluted

Supplementary (Liability) Data, Annual Item; Field 03506

All Industries:

COMMON EQUITY – FULLY DILUTED represents common shareholders investment in a company assuming all common stock equivalent values have been converted or exercised.

This item is generally available for 1997 and subsequent years.

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Common Equity – GAAP

Supplementary (Liability) Data, Annual Item; Field 06795

All Industries:

COMMON EQUITY – GAAP represents the common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for COMMON EQUITY for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Common Equity % Total Assets

Leverage Ratio, Annual Item; Field 08241

All Industries:

Common Equity / Total Assets * 100

Banks:

Common Equity / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance Companies:

(Common Equity + Policyholders' Equity) / Total Assets * 100

Other Financial Companies:

Common Equity / (Total Assets - Custody Securities) * 100

Exceptions:

Finland and Norway:

All Industries:

(Common Equity + Non-Equity Reserves) / Total Assets * 100

Banks:

(Common Equity + Non-Equity Reserves) / (Total Assets -Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

(Common Equity + Policyholders' Equity + Non-Equity Reserves) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves) / (Total Assets - Custody Securities) * 100

Sweden (88 and prior years):

All Industries:

(Common Equity + Non-Equity Reserves * .5) / Total Assets *100

Banks:

(Common Equity + Non-Equity Reserves * .5) / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

(Common Equity + Policyholders' Equity +Non-Equity Re-serves *.5) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves * .5) / (Total Assets - Custody Securities) * 100

Sweden (89 to 90):

All Industries:

(Common Equity + Non-Equity Reserves * .7) / Total Assets *100

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Banks:

(Common Equity + Non-Equity Reserves * .7) / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

(Common Equity + Policyholders' Equity + Non-Equity Reserves * .7) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves * .7) / (Total Assets - Custody Securities) * 100

Sweden (91 and subsequent years):

All Industries:

Common Equity / Assets * 100

Banks:

Common Equity / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

(Common Equity + Policyholders' Equity) / Total Assets * 100Other Financial Companies:

Common Equity / (Total Assets - Custody Securities) * 100

Common Equity % Total Assets - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08245

All Industries:

Arithmetic average of the last five years of Common Equity % Total Assets

Common Shares Outstanding

Stock Data, Annual Item; Field 05301

All Industries:

COMMON SHARES OUTSTANDING represent the number of shares outstanding at the company's year end. It is the difference between issued shares and treasury shares.

For companies with more than one type of common/ordinary share, common shares outstanding represents the combined shares adjusted to reflect the par value of the share type identified in field 6005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. Average number of shares outstanding in year
AA. No standard text
B. Equivalent number of shares based on par value
C. Breakdown not available
D. A small amount of treasury stock could not be separated
F. Privately owned company
G. Cooperative company/consortium/partnership
H. ADS equivalent shares
I. Stock data not specified in annual report
J. Government owned company or majority owned by government
K. Shares owned by government/institutions are not included
L. Preferred shares may be included
M. Increase/decrease due to reorganization of share capital
N. Increase in shares is partially or totally due to new issues
O. Equivalent number of shares based on par value and increase in shares is due to new issue
P. Estimated based on uniform par value
Q. Share capital has been changed not increasing/decreasing the number of shares

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R. Change of incorporation without affecting number of shares or share capital
S. Number of shares represents parent company share capital which is different than group equity
T. Trading units are at present 100 for all common shares and 1000 for all preferred shares
V. Share capital has been changed not increasing/decreasing the number of shares and new issue
W. Company is a mutual insurance company
X. Registered and bearer shares cannot be separated
Z. Combined multiple shares based on equivalent par value

Common Shares Outstanding - Current

Stock Data, Current Item; Field 05302

All Industries:

COMMON SHARES OUTSTANDING - CURRENT represents the most recent common shares outstanding available in the database. It is the difference between issued shares and treasury shares.

For companies with more than one type of common/ordinary share, common shares represents the combined shares adjusted to reflect the par value of the share type identified in field 06005 -Type of Share.

This item is also available at the security level.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

Common Shares Outstanding - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Items; Fields 20020, 20120, 20220, 20320, 20420, 20520. 20620, respectively

All Industries:

COMMON SHARES OUTSTANDING - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represent the most recent common shares available in the database for each type of common/ordinary share of a company. It is the difference between issue shares and treasury shares.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

Common Shares Outstanding - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Items; Fields 20040, 20140, 20240, 20340, 20440, 20540, 20640, respectively

All Industries:

COMMON SHARES OUTSTANDING - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the number of shares outstanding for each type of common/ordinary share at the company's fiscal year end. It is the difference between issued shares and treasury shares.

Data for these fields are generally not available prior to 1987.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

Common Shares Traded - Annual

Stock Data, Annual Item; Field 05651

All Industries:

COMMON SHARES TRADED - ANNUAL represents the number of shares of the company traded during the year. For the most recent year it is an annualized number of shares traded to date. This data is only available for U.S. and Canadian companies.

This item is also available at the security level for 1987 and subsequent years.

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Common Shares Traded – Weekly

Stock Data, Annual Item; Weekly Time Series, Field 05652

All Industries:

COMMON SHARES TRATED – WEEKLY represents the number of shares traded during the week represented by the weekly time series code/frequency on the record. Week 1 (W001 time series code/frequency) represents the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending on Friday 06/16/2000.

This item is available at the security level and is available for 1999 and subsequent years.

Common Shares Used To Calculate Basic Earnings Per Share

Stock Data, Annual Item; Field 05192

All Industries:

COMMON SHARES USED TO CALCULATE BASIC EARNINGS PER SHARE represent the number of shares used by the company in computing its basic earnings per share, if reported by the company.

Common Shares Used To Calculate Earnings Per Share

Stock Data, Annual Item; Field 05191

All Industries:

COMMON SHARES USED TO CALCULATE EARNINGS PER SHARE represent the number of shares used by the company in computing its primary earnings per share, if reported by the company.

Common Shares Used To Calculate Fully Diluted Earnings Per Share

Stock Data, Annual Item; Field 05194

All Industries:

COMMON SHARES USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE represent the number of shares used by the company in computing its fully diluted earnings per share, if reported by the company.

Footnotes:

A. No standard Text

Common Stock

Shareholders' Equity Data, Annual Item; Field 03480

All Industries:

COMMON STOCK represents the par or stated value of the issued common shares of the company. It includes the value of all multiple shares. Along with capital surplus it is the equity capital received from parties outside the company.

It excludes excess involuntary liquidation value of preferred stock over stated value when common stock value and capital surplus are reported combined.

Data for this field is generally not available prior to 1989.

Footnotes:

A. Includes capital surplus
B. Includes monetarily correct capital
C. Net of excess liquidation value of preferred stock

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Common Stocks

Asset Data, Annual Item; Field 02228

Insurance Companies:

COMMON STOCKS represent the insurance company's investment in common or ordinary shares of other corporations.

Common/Preferred Redeemed, Retired, Converted, Etc.

Cash Flow Data, Annual Item; Field 04751

All Industries:

COMMON & PREFERRED REDEEMED, RETIRED, CONVERTED, ETC. represents funds used to decrease the outstanding shares of common and/or preferred stock.

It includes but is not restricted to:

Purchase of treasury shares
Repurchase of stock
Conversion of preferred stock into common stock
Retirement of preferred stock
Exchange of common stock for debentures

Company Founded Date

Descriptive Date, Current Item; Field 18272

All Industries:

COMPANY FOUNDED DATE represents the date the company was founded.

Company Name

Descriptive Data, Current Item; Field 06001

All Industries:

COMPANY NAME represents the legal name of the company as reported in the 10-K for U.S. companies and the annual report for non-U.S. companies.

This item is also available at the security level.

Company Name - Short

Descriptive Data, Current Item; Field 06003

All Industries:

COMPANY NAME - SHORT represents an abbreviated company name no longer than twenty characters.

This item is also available at the security level.

Company Status

Descriptive Data, Current Item; Field 00000

All Industries:

COMPANY STATUS provides the new CUSIP in the case of a CUSIP change for U.S. companies.

Footnotes associated with this field may be available for any company, not just companies that have had CUSIP change.

Specific information regarding the reason for inactive status, old company name for name changes, the date when the company became publicly held, treatment of multiple shares or other relevant information related to a company’s status is available as note link attached to this field.

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Footnotes:
A. No standard text
B. No standard text
C. Name changed to
D. No standard text
N. Company Inactive

Consumer & Instalment Loans

Asset Data, Annual Item; Field 02266

Banks:

CONSUMER & INSTALLMENT LOANS represent loans made to consumers.

It includes but is not restricted to:

Auto loans
Home improvement loans
Credit cards
Home equity loans
Personal Loans
Debt consolidation loans
Education loans
Collateral loans (passbook and secured stock loans)
Time sharing loans
Public Sector notes (Spain)

Convertible Debt

Liability Data, Annual Item; Field 18282

All Industries:

CONVERTIBLE DEBT represents the total amount of a company's long term debt which can be converted into common or preferred stock at a set rate and at a set date.

Data for this field is generally not available prior to 1991.

Corporate Action

See STOCK SPLIT/DIVIDEND RATIO

Corporate Stock Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18091

Banks:

CORPORATE STOCK AVAILABLE FOR SALE represents the amount of common and preferred securities that cannot be classified as marketable equity securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

Footnotes:
A. No standard text

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Cost Of Goods Sold

Expense Data, Annual Item; Field 01051

Industrials, Other Financial Companies:

For manufacturing companies, cost of goods sold represents specific or direct manufacturing cost of material and labor entering in the production of finished goods. Excise taxes and windfall profits taxes are not included. Most non-U.S. corporations do not disclose cost of goods sold.

For merchandise companies, cost of goods sold represents the purchase price of items sold, as well as indirect overhead such as freight, inspecting, and warehouse costs. If a breakdown of total operating cost of non-manufacturing companies is not available then it is treated as cost of goods sold.

For Utilities and Service Organizations, if there is no clear breakdown between cost of goods sold and Selling, General and Administrative Expenses, the total amount is updated to Cost of Goods Sold and noted that Selling General and Administrative Expenses are included. Service Organizations may refer to this as Cost of Services.

It includes but is not restricted to:

Exploration expenses for extractive companies.

Dry hole costs and impairment of unproved properties, when they cannot be included in depreciation.

Employee benefits and other labor expenses such as salaries, pension expense, profit-sharing expense, insurance, etc. (If a company does not buy or make goods to sell, this expense is included in selling, general and administrative expense.) (Wsc field 01084)

Engineering expense, if the company engages in engineering operations

Cost of department lease income

Cost of franchise sales

Cost of rent & royalty income included in revenues

For non-U.S. corporations, materials expense (Wsc field 18195), changes in inventory (Wsc field 18196), capitalized costs (Wsc field 18197) and that portion of salaries and benefits expense which are direct production costs

It excludes:

Depreciation and amortization of intangibles charged to cost of goods sold. (If this amount is not available, then the total amount of depreciation and amortization is deducted)

Directors' fees and remuneration

Idle plant expense

Moving expense

Purchase discounts

Value-added taxes

General and service taxes

For restaurants and fast food companies, other operating expenses like franchise, direct personnel and restaurant operating costs

Excise taxes

Windfall profit taxes

Footnotes:

A. Includes depreciation (for U.S. corporations)
B. Includes excise, windfall profit or value added tax
C. Includes selling, general and administrative expense
D. No standard text

Cost Of Goods Sold/Sales (%)

Profitability Ratio, Annual Item; Field 08331

Industrials, Other Financial Companies:

Cost of Goods Sold (excl Depreciation) / Net Sales or Revenues * 100

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Cost Of Goods Sold/Sales (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08335

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Cost of Goods Sold/Sales

Creditors (Trade)

See ACCOUNTS PAYABLE

Cumulative Effect Of Accounting Change

Supplementary (Income) Data, Annual Item; Field 18218

All Industries:

CUMULATIVE EFFECT OF ACCOUNTING CHANGE represents the income statement account which shows the net of tax effect of changing from one accounting principle to another. It is the difference between the actual retained earnings using the old method at the beginning of the year and the retained earnings that would have been reported at the beginning of the year if the new method had been used in prior years.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. No standard text

Cumulative Effect Of Accounting Change Per Share

Stock Data, Annual Item; Field 18202

All Industries:

CUMULATIVE EFFECT OF ACCOUNTING CHANGE PER SHARE represents the per share amount of the cumulative effect of an accounting change reported on the income statement.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:

No standard text

Cumulative Goodwill Written Off

Supplementary (Liability) Data; Annual Item; Field 18065

All Industries:

CUMULATIVE GOODWILL WRITTEN OFF represents the total amount of goodwill written off against equity over a number of years.

Data for this field is generally not available prior to 1997.

It includes but is not restricted to:

Negative goodwill
Goodwill written back

Currency Of Analysis

Supplementary Data; Annual Item; Field 06098

All Industries:

CURRENCY OF ANALYSIS represents the ISO currency code of the Worldscope data of the company. This currency will always correspond to the currency of the country in which the company is followed on Worldscope (as indicated by Field 06027 Nation Code).

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Currency Of Document

Supplementary Data, Annual Item; Field 06099

All Industries:

CURRENCY OF DOCUMENT represents the ISO currency code which corresponds to the currency in which the company's financial statements are presented. Currency of Document will usually coincide with the Currency of Analysis of the update. Currency of Analysis on Worldscope will always reflect the currency of country under which the company is followed on Worldscope as indicated by Field 06027 Nation Code.

Current Assets – GAAP

Supplementary (Asset) Data, Annual Item; Field 06615

All Industries:

CURRENT ASSETS – GAAP represents the Current Assets of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for CURRENT ASSETS – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Current Assets - Total

Asset Data, Annual Item; Field 02201

All Industries:

CURRENT ASSETS - TOTAL represents cash and other assets that are reasonably expected to be realized in cash, sold or consumed within one year or one operating cycle.

Generally, it is the sum of cash and equivalents, receivables, inventories, prepaid expenses and other current assets.

For non-U.S. corporations, long term receivables are excluded from current assets even though included in net receivables.

Footnotes:

A. Company does not report current assets; calculated
C. Includes long term receivables
D. Adjusted to exclude provision for bad debt
F. Adjusted to excluded long term receivables
G. Adjusted to excluded treasury stock
J. Adjusted to exclude foreign currency translation gains/losses, deferred charges and/or debenture redemption premiums
K. Increased by prepayments on work in progress that has been treated as a current liability
M. Adjusted to exclude deferred taxes
N. Adjusted to include accrued income

Current Domestic Income Tax

Expense Data, Annual Item; Field 18186

All Industries:

CURRENT DOMESTIC INCOME TAX represents the total amount of tax liability due to the government where the company is domiciled. For U.K. companies relief for overseas taxation is netted against the tax expense.

Data for this field is generally not available prior to 1991.

Footnotes:

A. May include foreign taxes

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Current Exchange Rate (U.S. $)

Supplementary Data, Current Item; Field 06103

All Industries:

CURRENT EXCHANGE RATE (U.S. $) represents the exchange rate used to convert applicable current items into U.S. dollars.

This item is only available for ADRs.

Current Foreign Income Tax

Expense Data, Annual Item; Field 18187

All Industries:

CURRENT FOREIGN INCOME TAX represents the total amount of tax liability due to the governments of other countries where the company generates income but is not domiciled.

Data for this field is generally not available prior to 1991.

Current Liabilities – GAAP

Supplementary (Liability) Data, Annual Item; Field 06715

Industrials, Other Financial Companies:

CURRENT LIABILITIES – GAAP represents the Current Liabilities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for CURRENT LIABILITIES – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Current Liabilities - Total

Liability Data, Annual Item; Field 03101

All Industries:

CURRENT LIABILITIES - TOTAL represent debt or other obligations that the company expects to satisfy within one year.

It includes but is not restricted to:

- Accounts payable
- Short term debt
- Notes payable
- Current portion of long term debt
- All accrued expenses
- Other current liabilities
- Income taxes payable
- Dividends payable
- State franchise taxes
- Deferred credits
- Negative inventories (non-U.S. corporations)
- Obligations expected to be satisfied within four years (Germany)

Footnotes:

A. Includes liabilities due in four years or less for Germany
B. Company does not report current liabilities; calculated
C. May include some long term debt
F. Includes liabilities due in four years or less, may also include some long term debt
G. No standard text
O. Adjusted to include accrued expenses

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Current Portion Of Long Term Debt

Supplementary (Liability) Data, Annual Item; Field 18232

All Industries:

CURRENT PORTION OF LONG TERM DEBT represents the amount of long term debt due within the next twelve months.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

Current portion of capitalized leases

It excludes:

Notes payable, arising from short term borrowings
Current maturities of participation and entertainment obligation
Contracts payable for broadcast rights
Current portion of advances and production payments Bank overdrafts
Advances from subsidiaries/associated companies (if the term of the loan is not known it is assumed that it is long term and is treated accordingly)
Current portion of preferred stock of a subsidiary

Footnotes:

A. No standard text
C. Includes interest on capitalized leases

Current Ratio

Liquidity Ratio, Annual Item; Field 08106

All Industries:

Current Assets-Total / Current Liabilities-Total

Current Ratio - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08110

All Industries:

Arithmetic average of the last five years of Current Ratios

CUSIP

Descriptive Data, Current Item; Field 06004

All Industries:

CUSIP represents the national security identification number for U.S. and Canadian companies. The first six digits of this number represent the company. The next two digits represent the security and the last digit is a check digit. CUSIPs are assigned by Standard and Poor's Corporation.

For companies with more than one type of common/ordinary shares the CUSIP shown is for the share identified in field 06005 - Type of Share.

This item is also available at the security level.

CUSIP - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Items; Fields 20006, 20106, 20206, 20306, 20406, 20506, 20606, respectively.

All Industries:

CUSIP represents the national security identification number for U.S. and Canadian companies. The first six digits of this number represent the company. The next two digits represent the security and the last digit is a check digit. CUSIPs are assigned by Standard and Poor's Corporation.

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Custody Securities

Asset Data, Annual Item; Field 02132

Other Financial Companies:

CUSTODY SECURITIES represents securities borrowed from other financial institutions to be used as temporary collateral for loans. It is also securities deposited by the customers as collateral for margin transactions.

Footnotes:

A. Includes acceptances and/or guarantees

Customer Liabilities On Acceptances (Assets)

Asset Data, Annual Item; Field 02018

Banks:

CUSTOMER LIABILITIES ON ACCEPTANCES, represents funds from customers (usually borrowed from the bank), which by agreement are deposited in the bank. The agreement is supported by a letter of credit, which allows the funds to be used only for a specific purpose.

Upon accepting the letter of credit for payment the bank becomes liable for payment under the terms negotiated, while expecting the customer to supply funds for payment. This amount appears both on the asset & liability side of the balance sheet.

It includes but is not restricted to:

Banker acceptances

Letters of credit

Bills of exchange

Undrawn balances in third party credit accounts (Spain)

Guarantees, acceptances, endorsements and other items serving as direct client substitutes

Documentary credits and other short term trade related contingent obligations

Footnotes:

A. Includes other guarantees

B. Only a fraction of the customers liabilities for acceptances is disclosed

Customer Liabilities On Acceptances (Liabilities)

Supplementary (Liability) Data, Annual Item; Field 03058

Banks:

CUSTOMER LIABILITIES ON ACCEPTANCES represent the money the bank is expected to pay out under terms negotiated in its bills of exchange and unmatured debt.

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D

Date Added To Product

Supplementary Data, Annual Item; Field 11516

All Industries:

DATE ADDED TO PRODUCT represents the date the company or security was added to the database. This field is in YYYYMMDD format. Companies added to the product prior to 6/10/92 have 19920609 in this field.

Date Of Common/Ordinary Shareholders

Stock Data, Current Item; Field 05449

All Industries:

DATE OF COMMON SHAREHOLDERS represents the date of the Common Shareholders.

Date Of Closely Held Shares

Stock Data, Current Item; Field 05473

All Industries:

DATE OF CLOSELY HELD SHARES represents the date of the Closely Held Shares - Current. This field is in YYYYMMDD format.

Date Of Common Shares

Stock Data, Current Item; Field 05306

All Industries:

DATE OF COMMON SHARES represents the date of the most recent Common Shares Outstanding - Current. This field is in YYYYMMDD format.

Date Of Current Price

Stock Data, Current Item; Field 05009

All Industries:

DATE OF CURRENT PRICE represents the date on which Market Price-Current was reported. This field is in YYYYMMDD format.

This item is also available at the security level.

Date Of Current Price - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Items; Fields 20022, 20122, 20222, 20322, 20422, 20522, 20622, respectively

All Industries:

DATE OF CURRENT PRICE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the date on which the current price was reported for each type of common/ordinary share of the company. This field is in YYYYMMDD format.

Date Of Fiscal Period End (Formerly Date Of Fiscal Year End)

Descriptive Data, Annual Item; Field 05350

All Industries:

DATE OF FISCAL PERIOD END represents the year, month and day the company closes its books at the end of its fiscal period. E.G. On the annual time series this is the Fiscal year end date while on the quarterly time series this represents the Quarter period end date and similarly for other Time Series. This field is in YYYYMMDD format.

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This item is also available at the security level for 1987 and subsequent years.

Date Of Incorporation

Descriptive Date, Current Item; Field 18273

All Industries:

DATE OF INCORPORATION represents the date the company was incorporated.

Date Of Last 12 Months Earnings Per Share

Stock Data, Current Item; Field 05256

All Industries:

DATE OF LAST TWELVE MONTHS EARNINGS represents the data date through which the last twelve months earnings is reflected. This field is in YYYYMMDD format.

Debt

See TOTAL DEBT and/or SHORT TERM DEBT & CURRENT PORTION OF LONG TERM DEBT and/or LONG TERM DEBT

Debt Greater Than I Year and Less Than 5 Years

Supplementary (Liability) Data, Annual Item-, Field 18283

All Industries:

DEBT GREATER THAN I YEAR AND LESS THAN 5 YEARS represents the amount of long term debt due to be paid in a period greater than one year and less than five years.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

Capitalized Leases

Footnotes:

A. No standard text
B. May include debt greater than five years
C. Includes interest on capitalized leases

Debt Greater Than 5 Years and Less Than 10 Years

Supplementary (Liability) Data, Annual Item; Field 18284

All Industries:

DEBT GREATER THAN 5 YEARS AND LESS THAN 1 0 YEARS represents the amount of long term debt due to be paid in a period greater than five years and less than 1 0 years.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

Capitalized Leases

Footnotes:

A. No standard text
B. May include debt greater than ten years
C. Includes interest on capitalized leases

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Debt Greater Than 10 Years

Supplementary (Liability) Data, Annual Item; Field 18285

All Industries:

DEBT GREATER THAN 10 YEARS represents the amount of long term debt due to be paid in a period greater than ten years.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:
Capitalized Leases

Footnotes:
A. No standard text
B. Includes interest on capitalized leases

Decrease In Deposits

Cash Flow Data, Annual Item; Field 04752

Banks:

DECREASE IN DEPOSITS represents the decrease in deposits from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:
Net changes in deposits if a decrease
Payments for maturing certificates of deposits
Payments for maturing public fund deposits

Footnotes:
A. Net of increase
B. No standard text

Decrease In Investments

Cash Flow Data, Annual Item; Field 04440

All Industries:

DECREASE IN INVESTMENTS represents the investments sold during the accounting period of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
Proceeds from sale of portfolio investments
Decrease in short term investments
Decrease in marketable securities (if using FASB 95)
Proceeds from maturities of investment securities

Footnotes:
A. Decrease in investments, net of increases
B. No standard text

Decrease In Loans

Cash Flow Data, Annual Item; Field 04442

Banks:

DECREASE IN LOANS represent the decrease in loans from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:
Principal collected on loans and leases
Proceeds from loan sales

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Net increase in customer loans if a decrease

Decrease/Increase In Inventories

Cash Flow Data, Annual Item; Field 04826

Industrials, Other Financial Companies:

DECREASE/INCREASE IN INVENTORIES represents the change in the amount of inventories from one year to the next as reported in the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Decrease/Increase In Other Assets/Liabilities

Cash Flow Data, Annual Item; Field 04830

Industrials, Other Financial Companies:

DECREASE/INCREASE IN OTHER ASSETS/LIABILITIES represents the change from one year to the next in balance sheet items related to operations besides decrease/increase in receivables, decrease/increase in inventories, increase/decrease in accounts payable, increase/decrease in income taxes payable and increase/decrease in accruals as reported in the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Decrease/Increase In Receivables

Cash Flow Data, Annual Item; Field 04825

Industrials, Other Financial Companies:

DECREASE/INCREASE IN RECEIVABLES represents the change in the amount of receivables net of allowances from one year to the next as reported in the cash flow statements.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Deferred Charges

Asset Data, Annual Item; Field 02647

All Industries:

DEFERRED CHARGES represent expenditures not recognized as a cost of doing business in the period in which it is incurred, but is carried forward to be written off in subsequent periods. This charge has been deferred because of an anticipated future benefit or it is an appropriated allocation of costs to future operations. A deferred charge has no physical substance and is a non-current asset because its life extends beyond one year.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Start-up costs of putting into operation new, improved, or more efficient facilities
Plant rearrangement and reinstallation costs
Moving Costs
Prepaid pension expense - long term
Expenses for loans received
Reorganization costs
Other deferred charges

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Debt/Bond issuance costs
Prepaid expenses - long term

It excludes:
Tax loss carry forward
Long term deferred or future tax benefits

Deferred Domestic Income Tax

Expense Data, Annual Item; Field 18188

All Industries:

DEFERRED DOMESTIC INCOME TAX represents the portion of deferred taxes due to the government of the country where the company is domiciled that have been expensed during the year.

Data for this field is generally not available prior to 1991.

Footnotes:
A. May include foreign taxes

Deferred Foreign Income Tax

Expense Data, Annual Item; Field 18189

All Industries:

DEFERRED FOREIGN INCOME TAX represents the portion of deferred taxes that are due to the government of the country where the company generates income but is not domiciled that have been expensed during the year.

Data for this field is generally not available prior to 1991.

Deferred Income

Liability Data, Annual Item; Field 03262

All Industries:

DEFERRED INCOME represents income received but not yet reported as income. As the income is earned the deferred income is debited and the revenue is credited. Deferred income may also be referred to as deferred credit or deferred revenue.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:
Fees received but not yet earned (e.g. advertising fees)
Revenue normally included in income but deferred until earned and matched with expenses (e.g. long term magazine subscriptions)
Prepaid income

Deferred Income Taxes (Cash Flow)

Cash Flow Data, Annual Item; Field 04199

Industrials, Other Financial Companies:

DEFERRED TAXES represent the increase or decrease in the deferred tax liability from one year to the next resulting from timing differences in recognition of revenue and expenses for tax and financial reporting purposes. It is a non-cash charge.

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Deferred Income Taxes & Investment Tax Credit

Cash Flow Data, Annual Item; Field 04101

Industrials, Other Financial Companies:

DEFERRED INCOME TAXES & INVESTMENT TAX CREDIT represent the increase or decrease in the deferred tax liability from one year to the next resulting from timing differences in recognition of revenues and expenses for tax and financial reporting purposes. Deferred taxes are shown net of investment tax credits.

Deferred Tax Liability In Untaxed Reserves

Liability Data, Annual Item; Field 03257

All Industries:

DEFERRED TAX LIABILITY IN UNTAXED RESERVES represents the portion of untaxed reserves that is allocable to deferred taxation. It is only applicable to Finnish, Norwegian and Swedish consolidated results for comparison purposes with other countries.

Data for this field is generally not available prior to 1990.

Deferred Taxes

Liability Data, Annual Item; Field 03263

All Industries:

DEFERRED TAXES represent the accumulation of taxes which are deferred as a result of timing differences between reporting sales and expenses for tax and financial reporting purposes.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Investment tax credits

It excludes:

Ad Valero taxes

Taxes other than income taxes

Tax loss carry forward reported as an asset

General and service taxes

Footnotes:

A. No standard text

B. Adjusted to include deferred tax debits.

Deferred Taxes - Credit

Liability Data, Annual Item; Field 18183

All Industries:

DEFERRED TAXES - CREDIT represent the credit balance of the deferred tax account. It is the amount of tax charge that has been deferred to some future period.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

Deferred Taxes - DEBIT

Asset Data, Annual Item; Field 18184

All Industries:

DEFERRED TAXES - DEBIT represent the debit balance of the deferred tax account. It is the amount of tax benefit that has been deferred to some future period.

Data for this field is generally not available prior to 1993.

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Footnotes:
A. No standard text

Deferred Taxes – GAAP

Supplementary (Liability) Data, Annual Item; Field 06773

All Industries:

DEFERRED TAXES – GAAP represents the Deferred Taxes of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for DEFERRED TAXES for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Demand Deposits

Liability Data, Annual Item; Field 03011

Banks:

DEMAND DEPOSITS represent non-interest bearing deposits in the bank that can be withdrawn without notice.

It includes but is not restricted to:
Checking accounts
Non-interest bearing deposits
Negotiable Orders of Withdrawal (NOW accounts)
Non-interest bearing negotiable orders of withdrawal (NINOW accts)
Super NOW accounts
Current and demand accounts - interest bearing (U.K.)
Current and demand accounts - interest free (U.K.)

Footnotes:
A. Includes some interbank deposits
B. Includes time deposits

Demand Deposits % Total Deposits

Other Ratio, Annual Item; Field 15179

Banks:

Demand Deposits / Total Deposits * 100

Demand Deposits % Total Deposits - 5 Yr Avg

Other Ratio, Annual Item; Field 15181

Banks:

Arithmetic average of the last five years Demand Deposits % Total Deposits

Depositary Bank

Supplementary Data, Current Item; Field 06095

All Industries:

DEPOSITARY BANK represents the bank or other financial institution that keeps custody of the stock certificates represented by the ADR. This variable is alphanumeric. Each byte from left to right corresponds to an index in this list from the top down. An "X" in a given byte indicates that the bank is a depositary for the ADR.

BYTE	BANK
1	BankAmerica International Trust
2	Bank of New York

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3	Bankers Trust
4	Chase Manhattan Bank
5	Citibank
6	J.P. Morgan
7	Morgan Stanley Trust
8	Other

This item is only available for ADRs

Footnotes:

A. No standard text

Deposits – GAAP

Supplementary (Liability) Data, Annual Item; Field 06730

Banks, Other Financial Companies:

DEPOSITS – GAAP represent total deposits of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Policies. See definition for DEPOSITS – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Deposits - Total

Liability Data, Annual Item; Field 03019

Banks, Other Financial Companies:

DEPOSITS - TOTAL represent the value of money held by the bank or financial company on behalf of its customers.

For Banks:

It includes but is not restricted to:

Securities sold under resale agreement (Wsc field 03056)

Footnotes:

A. Other short term liabilities included
B. May include borrowings
C. Includes due to banks

Depreciation

Expense Data, Annual Item; Field 01148

Industrials, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge for use and obsolescence of an asset.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Depletion

It excludes:

Amortization of intangible assets

Amortization of deferred charges

Write down of financial fixed assets or investments

Footnotes:

A. No standard text

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Depreciation (Balance Sheet)

See ACCUMULATED DEPRECIATION

Depreciation and Depletion (Cash Flow)

Cash Flow Data, Annual Item; Field 04049

All Industries:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge.

DEPLETION represents the cost allocation for natural resources such as oil and mineral deposits. It includes dry-hole expense, abandonments and oil and gas property valuation provision for extractive companies. It is a non-cash charge.

It excludes:

Depreciation on discontinued operations

Footnotes:

A. Includes other items not requiring movement of funds
B. Includes allocations to reserves/provisions
C. Disposal of fixed assets may be included
D. Amortization of discounts or premiums on financial instruments which cannot be separated
F. Taken from the income statement
G. Includes deferred taxes
H. Includes depreciation on leased vehicles

Depreciation, Depletion and Amortization

Expense Data, Annual Item; Field 01151

Industrial, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge for use and obsolescence of an asset.

DEPLETION refers to cost allocation for natural resources such as oil and mineral deposits.

AMORTIZATION relates to cost allocation for intangible assets such as patents and leasehold improvements, trademarks, bookplates, tools and film cost.

Dry-hole Expense and Abandonments for extractive companies are included in Depreciation, Depletion & Amortization. If exploration expenses include dry-hole costs and impairment of unproved properties then it is included in Cost of Goods Sold.

It excludes depreciation of discontinued operation

It includes oil & gas property valuation provision

If depreciation is not available from the income statement it is taken from the Statement in Changes in Financial Position.

Footnotes:

A. Includes other items not requiring movement of funds.
B. Includes allocation to reserves/provisions
C. Disposal of fixed assets may be included
D. Amortization of discounts or premiums on financial instruments cannot be separated
G. Includes deferred taxes
H. Includes depreciation on leased vehicles
I. Excludes depreciation included in Cost of Goods Sold
J. May include similar items

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Depreciation, Depletion and Amortization (Cash Flow)

Cash Flow Data, Annual Item; Field 04051

Industrials, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business.

DEPLETION refers to cost allocation for natural resources such as oil and mineral deposits.

AMORTIZATION relates to cost allocation for intangible assets such as patents and leasehold improvements, trademarks, book plates, tools & film costs.

This item includes dry-hole expense, abandonments and oil and gas property valuation provision for extractive companies.

This item excludes amortization of discounts or premiums on financial instruments owned or outstanding and depreciation on discontinued operations.

Footnotes:

A. Includes other items not requiring movement of funds
B. Includes allocations to reserves
C. Disposal of fixed assets may be included
D. Amortization of discounts or premiums on financial instruments cannot be separated
F. Taken from the income statement
G. Includes deferred taxes
H. Includes depreciation on leased vehicles

Disclosure Company Identifier

Descriptive Data, Current Item; Field 06034

All Industries:

DISCLOSURE COMPANY IDENTIFIER represents the identifier used by Disclosure to identify companies on their database. This item provides a link between Worldscope and Disclosure databases.

Discontinued Operations

Income Data, Annual Item; Field 01505

All Industries:

DISCONTINUED OPERATIONS represent the earnings of a division or segment of business that the company wants to discontinue or dispose of in the near future. Discontinued operations is treated as an extraordinary charge or credit when the per share amount includes disposal.

Footnotes:

A. Includes disposal, treated as an extraordinary item
B. Company reported only one per share figure for discontinued operations and disposal, therefore treated as an extraordinary charge or credit

Discontinued Operations - Total

Supplementary (Income) Data, Annual Item; Field 18200

All Industries:

DISCONTINUED OPERATIONS - TOTAL represents the after tax gain or loss resulting from a company discontinuing a segment of its business.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

After tax gain/loss from disposal of discontinued operations

Footnotes:

A. No standard text

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Discontinued Operations Per Share

Stock Data, Annual Item; Field 05228

All Industries:

DISCONTINUED OPERATIONS PER SHARE represents the after tax per share amount of the gain or loss from the portion of a company's operations that have been discontinued.

This item is shown per 1,000 shares for Brazilian companies.

Data for this field is generally not available prior to 1992.

It excludes:

Gain/Loss on disposal

Footnotes:

A. No standard text

Discontinued Operations - Pretax

Supplementary (Income) Data, Annual Item; Field 01269

All Industries:

DISCONTINUED OPERATIONS - PRETAX represents the pretax gain or loss from a company's operations that have been discontinued.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
B. Includes disposal

Discontinued Operations - Total (Per Share)

Stock Data, Annual Item; Field 18205

All Industries:

DISCONTINUED OPERATIONS - TOTAL (PER SHARE) represents the total after tax per share gain or loss resulting from a company discontinuing a segment of its business.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

It includes but is not restricted to:

After tax per share gain/loss from disposal of discontinued operations

Footnotes:

A. No standard text

Disposal Of Fixed Assets

Cash Flow Data, Annual Item; Field 04351

All Industries:

DISPOSAL OF FIXED ASSETS represent the amount a company received from the sale of property, plant and equipment.

It includes but is not restricted to:

Net long term assets from discontinued operations
Book value of property disposals
Sale of property
Proceeds from businesses sold
Proceeds from significant asset dispositions
Sale/leaseback of property, plant or equipment
Liquidation of net assets of discontinued operations

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Retirements of property, plant and equipment

Footnotes:

A. Includes sale of investments
B. Net of additions

Dividend Income - Non-Operating

Supplementary (Income) Item, Annual Item; Field 01268

All Industries:

DIVIDEND INCOME represents the earnings received by the company from its investments.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Dividends from associates if shown on the income statement (i.e. subsidiaries on cost basis)

Footnotes:

A. No standard text

Dividend Payout (% Earnings) – Total Dollar

Leverage Ratio, Annual Item; Field 08256

All Industries:

Common Dividends (Cash) / (Net Income before Preferred Dividends - Preferred Dividend Requirement) * 100

Footnotes:

T. Dividends in excess of earnings

Dividend Payout (% Earnings) – Total Dollar - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08260

All Industries:

Sum of Common Dividends (Cash) for the last 5 years / (Sum of Net Income before Preferred Dividends - Preferred Dividend Requirement for the last five years) * 100

Footnotes:

T. Dividends in excess of earnings

Dividend Payout Per Share (%)

Stock Performance Ratio, Annual Item; Field 09504

All Industries:

Dividends Per Share / Earnings Per Share * 100

This item is also available at the security level for 1987 and subsequent years.

Dividend Payout Per Share (%) - Current

Stock Performance Ratio, Current Item; Field 09502

All Industries:

Dividends Per Share-Last 12 months / Earnings Per Share-Last 12 months * 100

This item is also available at the security level.

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Dividend Payout Per Share (%) - 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09521

All Industries:

Arithmetic average of the last five years of Dividends Per Share / Arithmetic average of the last five years of Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Dividend Report Frequency

Stock Data, Annual Item; Field 05100

All Industries:

DIVIDEND REPORT FREQUENCY represents how often interim dividends are reported by the company during its fiscal year. This field contains the following codes, each representing a different reporting frequency:

Code	Reporting Frequency
1	Quarterly
2	Semi-Annual
4	Annual

Note: If there is no data in this field, a quarterly reporting frequency can be assumed.

This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - Avg High-Low

Stock Performance Ratio, Annual Item; Field 09406

All Industries:

Dividends Per Share / (Market Price-High + Market Price-Low / 2) * 100

This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - Close

Stock Performance Ratio, Annual Item; Field 09404

All Industries:

Dividends Per Share / Market Price-Year End * 100

This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - Close - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Performance Ratio, Annual Items; Fields 20048, 20148, 20248, 20348,20448, 20548, 20648, respectively

All Industries:

Dividends Per Share/Market Price-Year End * 100; for each type of common/ordinary share

Data for these fields is generally not available prior to 1987.

Dividend Yield - Current

Stock Performance Ratio, Current Item; Field 09402

All Industries:

Dividends Per Share-Last 12 Months / Market Price-Current * 100

Exceptions:

U.S. and Canadian Companies:

Indicated Dividend Rate / Market Price-Current * 100

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This item is also available at the security level.

Dividend Yield - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Performance Ratio, Current Items; Fields 20028, 20128, 20228, 20328,20428, 20528, 20628, respectively

All Industries:

Dividends Per Share-Last 12 Months/Market Price-Current * 100; for each type of common/ordinary share

Exceptions:

U.S./Canadian Companies:

Indicated Dividend Rate/Market Price-Current * 100; for each type of common/ordinary share

Dividend Yield - High

Stock Performance Ratio, Annual Item; Field 09400

All Industries:

Dividends Per Share / Market Price-High * 100

This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - Low

Stock Performance Ratio, Annual Item; Field 09401

All Industries:

Dividends Per Share / Market Price-Low * 100

This item is also available at the security level for 1987 and subsequent years.

Dividend Yield – 3 Yr Avg –Close

Stock Performance Ratio, Annual Item; Field 09432

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-Year End * 100

This item is only available for ADRs and is generally not available prior to 1994.

Dividend Yield – 3 Yr Avg – Avg High - Low

Stock Performance Ratio, Annual Item; Field 09433

All Industries:

Sum of the last three years of Dividends Per Share / ((Sum of the last three years of Market Price-High + Sum of the last three years of Market Price-Low) /2) * 100

This item is only available for ADRs and is generally not available prior to 1994.

Dividend Yield – 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09430

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-High * 100

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Dividend Yield – 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09431

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-Low * 100

This item is only available for ADRs and is generally not available prior to 1994.

Dividend Yield - 5 Yr Avg - Close

Stock Performance Ratio, Annual Item; Field 09421

All Industries:

Dividends Per Share-Five Year Average / Market Price-Five Year Average Close * 100

This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - 5 Yr Avg - High

Stock Performance Ratio, Annual Item; Field 09411

All Industries:

Dividends Per Share-Five Year Average / Market Price-Five Year Average High * 100

This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - 5 Yr Avg - High-Low

Stock Performance Ratio, Annual Item; Field 09426

All Industries:

Dividends Per Share - Five Year / (Market Price-High 5 Year Average + Market Price-Low 5 Yr Average / 2) * 100

This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - 5 Yr Avg - Low

Stock Performance Ratio, Annual Item; Field 09416

All Industries:

Dividends Per Share-Five Year Average / Market Price-Five Year Average Low * 100

This item is also available at the security level for 1987 and subsequent years.

Dividends (Cash)

See CASH DIVIDENDS PAID - TOTAL and/or COMMON DIVIDENDS (CASH) and/or PREFERRED DIVIDENDS (CASH)

Dividends Payable

Liability Data, Annual Item; Field 03061

All Industries:

DIVIDENDS PAYABLE represents a dividend that has been declared but not yet paid.

Data for this field is generally not available prior to 1989.

It excludes:

Dividends to minority shareholders of subsidiaries

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Dividends Per Share

Stock Data, Annual Item; Field 05101

All Industries:

DIVIDENDS PER SHARE represents the total dividends per share declared during the calendar year for U.S. corporations and fiscal year for Non-U.S. corporations. It includes extra dividends declared during the year.

Dividends Per Share is based on the "gross" dividend of a security, before normal withholding tax is deducted at a country's basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. All items adjusted for stock splits or dividends
B. Calculation based on average number of shares
C. Derived per share figure from block figure
D. Includes tax credit on common dividend
F. Parent company data
H. Cash preferred dividend may be included
I. Alternate numbers given for gross dividend per share
J. Gross dividend
K. Includes extra cash dividends
L. No standard text
M. No standard text
N. No standard text
P. No standard text
Q. No standard text
R. Company does not disclose dividends per share, estimated based on company's definition
S. Dividends not paid on all shares
T. Twelve month dividends reflects revaluation of interim dividends to year end rate
Y. Multiple shares exist - see type of shares
Z. Dividends per share estimated using the total cash dividend divided by the number of shares outstanding at year end

Dividends Per Share - Declaration Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05910, 05911, 05912, 05913, respectively

All Industries:

DIVIDENDS PER SHARE - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for the dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Ex-Dividend Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05923, 05924, 05925, 05926, respectively

All Industries:

DIVIDENDS PER SHARE - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

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Dividends Per Share - Extra - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05151, 05152, 05153, 05154, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represents any extra dividends declared in each of the respective quarters. When a company declares five dividends in one year, the fourth quarter dividend is shown as an extra dividend - fourth quarter and the fifth dividend is shown as dividends per share - fourth quarter.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Dividends Per Share - Extra - Declaration Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05935, 05936, 05937, 05938, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for extra dividends declared by the company.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Refer to the definition of DIVIDENDS PER SHARE - DECLARATION DATE - FIRST SECOND, THIRD AND FOURTH QUARTER for a list of source codes and sources.

Dividends Per Share - Extra - Ex-Dividend Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05947, 05948, 05949, 05950, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the extra dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Extra - Payable Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05953, 05954, 05955, 05956, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared extra dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

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Dividends Per Share - Extra - Record Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05941, 05942, 05943, 05944, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the extra dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05121, 05122, 05123, 05124, respectively

All Industries:

DIVIDENDS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent dividends per share declared in each of the respective four quarters during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Footnotes:

L. No standard text
M. No standard text
N. No standard text
P. No standard text
Q. No standard text
R. Indicated Rate
T. Revalued to year end rates

Dividends Per Share – Fiscal

Stock Data, Annual Item; Field 05110

All Industries:

DIVIDENDS PER SHARE – FISCAL represents the total dividends per share declared during a company's fiscal year. It includes extra dividends declared during the fiscal year but excludes special dividends.

This item is only available for U.S. companies.

This item is also available at the security level for 1987 and subsequent years.

Dividends Per Share - Gross

Stock Data, Annual Item; Field 05102

All Industries:

DIVIDENDS PER SHARE - GROSS represent the total dividend, before normal withholding tax is deducted at a county's basic tax rate and including the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends declared.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

Data for this field is generally not available prior to 1993. This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

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Dividends Per Share - Gross - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05125, 05126, 05127, 05128, respectively

All Industries:

DIVIDENDS PER SHARE - GROSS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the gross dividends declared in each of the respective interim periods during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1993.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Dividends Per Share - Gross - Extra - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05171, 05172, 05173, 05174, respectively

All Industries:

DIVIDENDS PER SHARE - GROSS - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the extra gross dividends declared in each of the respective interim periods during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

Data for these fields are generally not available prior to 1993.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Dividends Per Share - Gross - Special - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05175, 05176, 05177, 05178, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represents the special gross dividends declared in each of the respective interim periods during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

Data for these fields are generally not available prior to 1993.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Dividends Per Share - Interim

Stock Data; Annual Item; Field 05116

All Industries:

DIVIDENDS PER SHARE (INTERIM) represents the regular dividends declared during a specific fiscal interim time period. It is based on the “gross” dividend of a security, before withholding tax is deducted at a country’s basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

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This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

Dividends Per Share - Interim – Extra

Stock Data; Annual Item; Field 05112

All Industries:

DIVIDENDS PER SHARE (INTERIM) – EXTRA represents any extra dividend declared during a specific fiscal interim time period.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

Dividends Per Share - Interim – Special

Stock Data; Annual Item; Field 05114

All Industries:

DIVIDENDS PER SHARE (INTERIM) – SPECIAL represents unusual and infrequent distributions to shareholders that were declared during a specific fiscal interim time period.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

Dividends Per Share - Last 12 Months

Stock Data, Current Item; Field 05145

All Industries:

DIVIDENDS PER SHARE - LAST 12 MONTHS represents the sum of the interim dividends per share, including extras, declared by the company in the last twelve months. If interim data is not available it is the most recent dividends per share reported by the company in the last two years.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

Dividends Per Share - Last 12 Months - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Items; Fields 20025, 20125, 20225, 20325, 20425, 20525, 20625, respectively

All Industries:

DIVIDENDS PER SHARE - LAST 12 MONTHS - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the sum of the interim dividends per share, including extras, declared by the company for each type of common/ordinary share in the last twelve months. If interim data is not available it is the most recent dividends per share reported by the company in the last two years.

This item is shown per 1,000 shares for Brazilian companies.

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Dividends Per Share - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Items; Fields 20044, 20144, 20244, 20344, 20444, 20544, 20644, respectively

All Industries:

DIVIDENDS PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the total dividends per share declared for each type of common/ordinary share during the calendar year for U.S. corporations and fiscal year for non-U.S. corporations. It includes extra dividends declared during the year.

These items are shown per 1,000 shares for Brazilian companies.

Data for these fields are generally not available prior to 1987.

Refer to the definition of DIVIDENDS PER SHARE for more details and applicable footnotes.

Dividends Per Share - Payable Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05929, 05930, 05931, 05932, respectively

All Industries:

DIVIDENDS PER SHARE - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Record Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items, Fields 05917, 05918, 05919, 05920, respectively

All Industries:

DIVIDENDS PER SHARE - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Special - Declaration Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05965, 05966, 05967, 05968, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for special dividends declared by the company.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Refer to the definition of DIVIDENDS PER SHARE - DECLARATION DATE - FIRST SECOND, THIRD AND FOURTH QUARTER for a list of source codes and sources.

Dividends Per Share - Special - Ex-Dividend Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05959, 05960, 05961, 05962, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the special dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

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Dividends Per Share - Special - Payable Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05976, 05977, 05978, 05979, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared special dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Special - Record Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05970, 05971, 05972, 05973, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the special dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Special - First, Second, Third and Fourth Quarter

Stock Data, Annual Item; Field 05155, 05156, 05157, 05158, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - FIRST, SECOND, THIRD AND FOURTH QUARTER represents unusual and infrequent distributions to shareholders declared in each of the respective quarters.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

It includes but is not restricted to:

Cash equivalent of a stock or debenture distribution
Extra dividend payment if not the usual policy of the company
Unusually high cash distributions
Spin-off dividends
Liquidating dividends

Footnotes:

A. Special cash distribution
B. Cash equivalent of spin-off
C. Cash equivalent of right distribution, debentures or other

Dividends Per Share - 1 Yr Annual Growth

Growth Rate, Annual/Interim Item; Field 08611

All Industries:

Annual Time Series:

(Current Year's Dividends Per Share / Last Year's Dividends Per Share - 1) * 100

This item is also available at the security level for 1987 and subsequent years.

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Interim Time Series:

(Current Year's Trailing 12 Months Dividends Per Share / Last Year's Trailing 12 Months Dividends Per Share - 1) * 100

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

Dividends Per Share – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08614

All Industries:

((Current Year's Dividends Per Share / Dividends Per Share four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1994.

Dividends Per Share - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08615

All Industries:

((Current Year's Dividends Per Share/Dividends Per Share six years ago, reduced to a compound annual rate) -1) *100

This item is also available at the security level for 1987 and subsequent years.

Dividends Per Share - 5 Yr Avg

Stock Data, Annual Item; Field 05140

All Industries:

DIVIDENDS PER SHARE - FIVE YEAR AVERAGE represents the average of the dividends declared in each of the last five years, including extras, if any.

For U.S. corporations, five year average dividends are shown on a calendar basis. For non-U.S. corporations it is shown on a fiscal basis.

This item are also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Dividends Per Share - 5 Yr Average - First, Second, Third and Fourth Quarters

Stock Data, Annual Item; Fields 05141, 05142, 05143, 05144, respectively

All Industries:

DIVIDENDS PER SHARE - 5 YR AVERAGE - FIRST, SECOND, THIRD AND FOURTH QUARTERS represent the average of the dividends declared in each respective quarter for the last five years including extras if any.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Dividends Per Share - 12 Months - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05131,05132,05133,05134, respectively

All Industries:

DIVIDENDS PER SHARE - 12 MONTHS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the sum of the dividends declared in the last four quarters ending the respective quarter.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

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These items are also shown at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Dividends Provided For Or Paid - Common

Supplementary Data, Annual Item; Field 18192

All Industries:

DIVIDENDS PROVIDED FOR OR PAID - COMMON represents the total value of the common dividends declared for the year. For most countries outside of the U.S. and Canada it includes the interim paid, if any, plus the proposed final dividend declared after the year end. If not reported separately, it is the dividend charged to retained earnings.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Dow Jones Company Symbol

Descriptive Data, Current Item; Field 06040

All Industries:

DOW JONES COMPANY SYMBOL represents a unique symbol used to retrieve company profile and financial information within the Dow Jones News Retrieval informational databases.

Dow Jones Industry Group

Descriptive Data, Current Item; Field 07040

All Industries:

DOW JONES INDUSTRY GROUP represents the industry classification assigned by Dow Jones based on the company's lines of business. The following is a definition of these industry groups:

DOW	Dow Jones World Stock Index
BSC	BASIC MATERIALS
CHM	Chemical
CHC	Commodity Chemicals
CHS	Specialty Chemicals
FOR	Forest Products
PAP	Paper Products
STL	Steel
MNG	Mining
PCS	Precious Metals
NFR	All Non-Ferrous Metals
ALU	Aluminum
ONF	Other Non-Ferrous Metals
CYC	CONSUMER CYCLICAL
ADV	Advertising
AIR	Airlines
AUT	Automobile Manufacturers
AUP	All Automobile Parts & Equipment

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TIR	Tires
OTA	Other Auto Parts
ENT	All Entertainment & Leisure
CNO	Casinos
RES	Restaurants
REC	Recreational Products & Services
MOV	Film, Television & Music Production
REQ	Other Recreational Products & Services
CAM	Cameras & Photographic Equipment
SGD	Sporting Goods
MRE	Motorized Recreational Equipment
RCS	Recreational Services & Attractions
TMF	Toy Manufacturers
MED	All Media (Publishing & Broadcasting)
BRD	Broadcasters (also under ENT)
CBL	Cable Broadcasters (also under ENT)
STV	Satellite Broadcasters (also under ENT)
PUB	Publishing
BOK	Book Publishers
IAS	Information & Online Services
MAG	Magazine Publishers
NWP	Newspapers Publishers
PBO	Other Publishers
HOM	Home Construction
HMF	All Home Furnishings
CSE	Consumer Electronics
OMF	Other Home Furnishings
FTR	Home Furniture
HPL	Household Appliances
LOD	Lodging
RTB	Broadline Retailers
RTS	All Specialty Retailers
RTD	Drug Retailers & Wholesalers
SAP	Apparel Retailers
OTS	Other Specialty Retailers
RTV	Car Dealership
TEX	All Textile & Apparel
CLO	Clothing & Fabrics
FOT	Footwear
NCY	CONSUMER, NON-CYCLICAL
BVG	All Beverages
DST	Distillers & Brewers
SFT	Soft Drinks

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HOU	All Consumer & Household Products & Services
CSV	Consumer & Household Services
HPR	Consumer & Household Products
HPD	Durable Household Products
HPN	Non-Durable Household Products
COS	Cosmetics & Personal Care Products
FOD	All Food Producers
FPR	Fishing Companies
OFP	Food Producers, Excluding Fishing
FDR	Food Retailers & Wholesalers
HEA	Health Care Providers
MDS	Medical Supplies
DRG	Pharmaceutical Companies
TOB	Tobacco
ENE	ENERGY
COA	Coal
OIL	Major Oil Companies
OIS	Secondary Oil Companies
OIE	All Oilfield Equipment & Services
DRL	Oil Drilling
EQS	Other Oilfield Equipment & Services
PIP	Pipelines
FIN	FINANCIAL
BNK	All Banks
BAR	Regional Banks (U.S. and/or International)
BAC	Banks in the Central U.S.
BAE	Banks in the Eastern U.S.
BAS	Banks in the Southern U.S.
BAW	Banks in the Western U.S.
BAF	Foreign Banks
CBN	Canadian Banks
BAN	International Banks
FISF	Financial Services
INS	All Insurance Companies
INF	Full-Line Insurance
INL	Life & Health Insurance
INP	Property & Casualty Insurance
REA	Real Estate Investments
SAL	Savings & Loans
SCR	Securities Brokers
ZFU	Mutual Funds

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IDU	INDUSTRIAL
AIF	Air Freight/Couriers
BLD	Building Materials
CON	Heavy Construction
CTR	Containers & Packaging
ELQ	Electrical Components & Equip
FAC	Factory Equipment
IDD	Diversified Industrial
MAC	Machinery Makers
MAR	Marine Transportation
RAI	Railroads
SVC	All Industrial & Commercial Services
POL	Pollution Control/Waste Management
ICS	General Industrial & Commercial Services
ACC	Accounting Firms
CLT	Consulting Services
DIB	Distributors
EAG	Employment Agencies
ENR	Engineering Firms
LAW	Law Firms
PNT	Printing Services
SCS	Security Firms
ISO	Other Industrial & Commercial Services
TRQ	All Transportation Equipment
LDT	Land-Transportation Equipment
SHP	Shipbuilders
TRK	Trucking
TEC	TECHNOLOGY
ARO	Aerospace & Defense
CMT	Communications Technology (also under TEL)
CPR	All Computers
CPM	Computer Makers
PRF	Computer Peripherals
DTC	Diversified Technology
ITC	Industrial Technology
OFF	Office Equipment
SEM	Semiconductors & related
SOF	Software
MTC	All Medical & Biological Technology
BTC	Biotechnology
MDV	Medical Services
UTI	UTILITIES

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GAS	Gas Utilities
ELC	All Electrical Utilities
UEC	Electric Utilities in the Central U.S.
UEE	Electric Utilities in the Eastern U.S.
UES	Electric Utilities in the Southern U.S.
UEW	Electric Utilities in the Western U.S.
TLS	All Telephone Systems (also under TEL)
CTS	Mobile Communication Systems (also under TEL)
LDS	Long Distance Telephone Companies (also under TEL)
RTL	Regional Telephone Systems (also under TEL)
WAT	Water Utilities
MCG	INDEPENDENTS
CGL	Conglomerates
OVS	Overseas Trading Companies
PLN	Plantations
TEL	Umbrella for CMT and TLS (LDS, RTL, CTS)

DVFA Earnings Per Share

Stock Data, Annual Item; Field 05240

All Industries:

DVFA EARNINGS PER SHARE represent earnings per share as calculated in accordance with the formula laid down by the German Society of Investment Analysts. These earnings are calculated under the "DVFA method" which makes uniform adjustments to the published net profit of the company, allowing for better company comparisons.

Data for this field is only available for German companies.

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E

Earning Assets % Total Assets

Profitability Ratio, Annual Item; Field 15587

Banks:

(Total Investments + Loans-Net) / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

(Total Investments + Loans-Net) / (Total Assets - Custody Securities) * 100

Earning Assets % Total Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15590

Banks, Other Financial Companies:

Arithmetic Average of the last five years Earnings Assets % Total Assets

Earning Assets % Total Available Funds

Leverage Ratio, Annual Item; Field 15173

Banks:

(Total Investments + Loans-Net) / (Total Capital + Deposits-Total) * 100

Insurance Companies:

Total Investments / Total Capital * 100

Other Financial Companies:

(Total Investments + Loans-Net + Receivables-Net) / (Deposits-Total + Total Capital) * 100

Earning Assets % Total Available Funds - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15176

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years Earning Assets % Total Available Funds

Earnings

See NET INCOME

Earnings Before Interest and Taxes (EBIT)

Supplementary (Income) Data, Annual Item; Field 18191

All Industries:

EARNINGS BEFORE INTEREST AND TAXES (EBIT) represent the earnings of a company before interest expense and income taxes. It is calculated by taking the pretax income and adding back interest expense on debt and subtracting interest capitalized.

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Earnings Before Interest, Taxes and Depreciation (EBITDA)

Supplementary (Income) Data, Annual Item; Field 18198

All Industries:

EARNINGS BEFORE INTEREST, TAXES AND DEPRECIATION (EBITDA) represent the earnings of a company before interest expense, income taxes and depreciation. It is calculated by taking the pretax income and adding back interest expense on debt and depreciation, depletion and amortization and subtracting interest capitalized.

Earnings Per ADR – GAAP

Share Data, Annual Item; Field 05204

All Industries:

EARNINGS PER ADR – GAAP represents the Earnings Per American Depositary Share of a non-U.S. company adapted to conform to U.S. Generally Accepted Accounting Principles. It is calculated by dividing Net Income – GAAP (converted to U.S. dollars at the fiscal year average exchange rate) by the shares used to calculate the company's earnings per share adjusted by the ADR ratio.

This item is presented in U.S. dollars (converted at the company's fiscal year average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Earnings Per ADR – GAAP – Last 12 Months

Stock Data, Current Item; Field 05257

All Industries:

EARNINGS PER ADR – GAAP – LAST 12 MONTHS represents the sum of the interim Earnings Per Share – GAAP reported in the latest twelve months by the company. If interim data is not available it is the most recent Earnings Per Share - GAAP reported by the company in the last two years.

Earnings Per ADR – GAAP – 5 Yr Avg

Stock Data, Annual Item; Field 05265

All Industries:

EARNINGS PER ADR – GAAP – 5 YR AVG represent the average of the Earnings Per ADR – GAAP in each of the last five years. This item will not be available until 1998.

Earnings Per ADR – GAAP – 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08595

All Industries:

(Current Year's Earnings Per ADR-GAAP / Last Year's Earnings Per ADR-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Earnings Per ADR – GAAP – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08597

All Industries:

((Current Year's Earnings Per ADR-GAAP / Earnings Per ADR-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

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Earnings Per ADR – GAAP – 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08599

All Industries:

((Current Year's Earnings Per ADR-GAAP / Earnings Per ADR-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

Earnings Per Share

Stock Data, Annual Item; Field 05201

All Industries:

EARNINGS PER SHARE represents the earnings for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations.

It is as reported by the company except for Sweden where the Standard Tax Method has been used where not reported by the company. Where earnings per share is reported for Swedish companies it may be after standard or actual tax. If earnings per share is not reported by the company, an estimate based on the respective country's generic definition has been computed.

Preference stock has been included in the share base where it participates with the common/ordinary shares in the profits of the company. The following indicates the net earnings base used for earnings per share in each country.

In Austria, earnings per share are based on profit after tax and minority interest but before transfers to equity reserves. Per share earnings for Belgium, Denmark, France, Germany, Italy, Japan, Netherlands, Switzerland and the United Kingdom reflect profit after tax, minority interest, and preferred dividends (except where preferred is included in share base), generally including pretax extraordinary items. United Kingdom earnings per share exclude extraordinary items prior to 1993. However with the adoption of FRS3 they are now included.

Finland and Norway are based on profit before allocations to untaxed reserves (Finland all years; Norway prior to 1992 only) and before extraordinary items, after actual taxes, minority interest and preferred dividends. In Sweden profit before special adjustments and allocations to untaxed reserves but after an assumed 28% tax rate, (30% prior to 1994 and 50% in 1988 and previous years) and after minority interest and preferred dividends is used. Per share earnings in Spain are based on profit after Corporation tax and are generally after extraordinary items.

Where Corporation tax is not reported it has been estimated. All other countries base earnings per share on profit after tax, minority interest and preferred dividends but before extraordinary items. For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

AA. Earnings per share after full tax
B. Includes or excludes extraordinary charge or credit
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws
M. Calculation based on year end outstanding shares
O. No standard text
P. Based on common and common equivalent shares
Q. Based on fully diluted shares
S. No standard text
U. Based on average shares outstanding
V. No standard text
W. No standard text
X. Estimated based on standard tax basis
Y. Based on combined multiple shares
Z. Earnings per share estimated using net income after preferred dividends divided by year end shares or latest shares available

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Earnings Per Share After Extraordinary Items

Stock Data, Annual Item; Field 05230

All Industries:

EARNINGS PER SHARE AFTER EXTRAORDINARY ITEMS represent earnings per share including extraordinary charges and credits. See definition for Earnings Per Share (field 05201) in the Worldscope Data Definition Guide for additional information.

Data for this field is available for 1992 and subsequent years and is per 1,000 shares for Brazilian companies.

Earnings Per Share - As Reported

Stock Data, Annual Item; Field 18193

All Industries:

EARNINGS PER SHARE - AS REPORTED represents the per share earnings amount reported by the company at the end of the fiscal period prior to any adjustments or recalculations.

This item is shown per 1,000 shares for Brazilian companies.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Earnings Per Share – Basic – Year

Stock Data, Annual Item; Field 05210

All Industries:

EARNINGS PER SHARE - BASIC - YEAR represents earnings based on average common shares for the 12 months ended the last calendar quarter for U.S. corporations and the fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Refer to the definition of EARNINGS PER SHARE for additional information and applicable footnotes.

Earnings Per Share – Basic – First, Second, Third, and Fourth Quarter

Stock Data, Annual Items; Fields 05211, 05212, 05213, 05214, respectively

All Industries:

EARNINGS PER SHARE - BASIC - FIRST, SECOND, THIRD, AND FOURTH QUARTER represent earnings per share based on average shares reported by the company in each of the respective interim periods.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, basic earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Refer to the definition of EARNINGS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER for applicable footnotes.

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Earnings Per Share – Basic – Fiscal

Stock Data, Annual Item; Field 10010

All Industries:

EARNINGS PER SHARE - BASIC - FISCAL represents earnings based on average common shares for the 12 months ended the fiscal year end of a company.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is only available for U.S. companies and securities. For securities, the history is back to 1987.

For non-U.S. companies and securities please continue to use 05210.

Earnings Per Share – Continuing Operations – Fiscal

Stock Data, Annual Item; Field 18208

All Industries:

EARNINGS PER SHARE - CONTINUING OPERATIONS – FISCAL represents the per share amount earned by a company before any gain/loss adjustment for discontinued operations and extraordinary items but after preferred dividends are deducted.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. No standard text

Earnings Per Share – First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05221,05222, 05223, 05224, respectively

All Industries:

EARNINGS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the earnings reported by the company in each of the respective interim periods.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. Estimate based on net profit before minority interest divided by latest shares available
AA. Earnings per share after full tax
B. Includes or Excludes extraordinary charge or credit
C. Estimate based on pretax profit before minority interest adjusted for standard tax rate divided by latest shares available
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws
O. No standard text
S. No standard text
T. Based on profits after transfer to reserves
V. No standard text
W No standard text

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Earnings Per Share – Fiscal Period End

Stock Data, Annual Item; Field 05202

All Industries:

EARNINGS PER SHARE - FISCAL PERIOD END represent the earnings for the 12 months ending the fiscal year of the company.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Refer to the definition of EARNINGS PER SHARE for more details.

Earnings Per Share (EPS) – Fiscal Period – Basic

Stock Data, Annual Item; Field 18420

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - BASIC represents net income after preferred dividends divided by average common shares outstanding for the period. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. The equivalent annual time series item is 05210- Earnings Per Share (EPS) – Basic. Please note, for US companies, field 05210 is presented on a calendar basis.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) – Fiscal Period – Basic – Revised

Stock Data, Annual Item; Field 18469

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - BASIC – REVISED represents revised net income after preferred dividends divided by average common shares outstanding for the period or revised shares where applicable. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. Revised fields are use to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) – Fiscal Period – Fully Diluted

Stock Data, Historic Item, Interim Time Series; Field 18440

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - FULLY DILUTED represents net income after preferred dividends adjusted to reflect conversion of common stock equivalents divided by average common shares and common share equivalents for the period. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. The equivalent annual time series item is 05290- Earnings Per Share (EPS) –Fully Diluted Year. Please note, for US companies, field 05290 is presented on a calendar basis.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

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Earnings Per Share (EPS) – Fiscal Period – Fully Diluted – Revised

Stock Data, Annual Item; Field 18470

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - FULLY DILUTED – REVISED represents revised net income after preferred dividends adjusted to reflect conversion of common stock equivalents divided by revised average common shares and common share equivalents shares outstanding for the period or revised shares where applicable. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. Revised fields are use to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share – Fully Diluted – Fiscal

Stock Data, Annual Item; Field 10030

All Industries:

EARNINGS PER SHARE – FULLY DILUTED - FISCAL represents earnings based on average common shares for the 12 months ended the fiscal year end of a company.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is only available for U.S. companies and securities. For securities, the history is back to 1987.

For non-U.S. companies and securities please continue to use 05290.

Earnings Per Share Growth (Period Vs. Year Ago)

Stock Data, Annual Item; Field 08699

All Industries:

(Earnings Per Share for the fiscal period / Last Year's Earnings Per Share for the same time period – 1) * 100.

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series based on the availability of underlying data. It is not available prior to 1998.

Earnings Per Share (EPS) – Included Extra Cr/Chg After Tax – Basic

Stock Data, Annual Item; Field 18426

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA CR/CHG AFTER TAX – BASIC represents the after tax per share amount of an as reported pre-tax non-recurring gain/loss included in EPS- Fiscal-Basic (field 18420). If not reported, it is calculated based on average basic shares for the period.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Cr/Chg After Tax – Basic - Revised

Stock Data, Annual Item; Field 18453

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA CR/CHG AFTER TAX - BASIC – REVISED represents the after tax per share amount of an as reported non-recurring gain/loss net of taxes included in EPS- Fiscal-Basic (18469). If not reported, it is calculated based on average basic shares for the period or revised shares where applicable. Revised fields are use to account for the restatement of values due to changes that occur during the year

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or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) – Included Extra Cr/Chg After Tax – Fully Diluted

Stock Data, Annual Item; Field 18446

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA CR/CHG AFTER TAX - FULLY DILUTED represents the fully diluted after tax per share amount of an as reported pre-tax non-recurring gain/loss net of taxes included in EPS- Fiscal-Fully Diluted (field 18440). If not reported, it is calculated based on average fully diluted shares for the period.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Cr/Chg After Tax – Fully Diluted - Revised

Stock Data, Annual Item; Field 18454

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA CR/CHG AFTER TAX - FULLY DILUTED – REVISED represents the fully diluted after tax per share amount of an as reported pre-tax non-recurring gain/loss net of taxes included in EPS- Fiscal-Fully Diluted-Revised (item 18470). If not reported, it is calculated based on average fully diluted shares for the period or revised shares where applicable. Revised fields are use to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings per share (EPS) – included extra pretax cr/chg – basic

Stock Data, Annual Item; Field 18428

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA PRETAX CR/CHG – BASIC represents the pre-tax per share amount of non-recurring gain/loss included in EPS- Fiscal- Basic (field 18420). If not reported, it is calculated based on average basic shares for the period. This field is only updated if the company has not disclosed the associated tax amount of exceptional gain/loss and as such field 18426 could not be populated.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Pretax Cr/Chg – Basic - Revised

Stock Data, Annual Item; Field 18457

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRETAX CR/CHG - BASIC – REVISED represents the pre-tax per share amount of an as reported pre-tax non-recurring gain/loss included in EPS- Fiscal- Basic (18469). If not reported, it is calculated based on average basic shares or revised shares where applicable for the period. Only updated if the associated tax amount of an exceptional profit/loss has not been disclosed. Revised fields are use to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months values. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

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This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Pretax Cr/Chg – Fully Diluted

Stock Data, Annual Item; Field 18448

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRETAX CR/CHG - FULLY DILUTED represents the pre-tax fully diluted per share amount of nonrecurring gain/loss included in EPS- Fiscal- Fully Diluted (field 18440). If not reported, it is calculated based on average diluted shares for the period. This field is only updated if the company has not disclosed the associated tax amount of exceptional gain/loss and as such field 18446 could not be populated.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Pretax Cr/Chg – Fully Diluted - Revised

Stock Data, Annual Item; Field 18458

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRETAX CR/CHG - FULLY DILUTED – REVISED represents the pre-tax per share amount of non-recurring gain/loss included in EPS- Fiscal- Fully Diluted revised (18470). If not reported, it is calculated based on average diluted shares for the period or revised shares where applicable. Only updated if the associated tax amount of an exceptional profit/loss has not been disclosed. Revised fields are use to account for the restatement figures or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share Including Extraordinary Items - Fiscal

Stock Data, Annual Item; Field 18209

All Industries:

EARNINGS PER SHARE INCLUDING EXTRAORDINARY ITEMS - FISCAL represents the per share amount of net income earned by a company including any gain or loss from extraordinary items.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

It includes but is not restricted to:

Gain/Loss from cumulative effect of accounting change Gain/Loss from early extinguishment of debt
Gain/Loss from discontinued operations when it is treated as an extraordinary item

Earnings Per Share - Last 12 Months

Stock Data, Current Item; Field 05255

All Industries:

EARNINGS PER SHARE - LAST 12 MONTHS represents the sum of the interim earnings reported in the latest twelve months by the company. If interim data in not available it is the most recent earnings per share reported by the company in the last two years.

For companies with more than one type of common/ordinary share, earnings per share is adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

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Earnings Per Share - Last 12 Months - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Items; Fields 20024, 20124, 20224, 20324, 20424, 20524, 20624, respectively

All Industries:

EARNINGS PER SHARE - LAST 12 MONTHS - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the sum of the interim earnings reported for each type of common/ordinary share in the latest twelve months. If interim data is not available it is the most recent earnings per share reported in the last two years.

This item is shown per 1,000 shares for Brazilian companies.

Earnings Per Share - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Items; Fields 20043, 20143, 20243, 20343, 20443, 20543, 20643, respectively

All Industries:

EARNINGS PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represent the earnings for each type of common/ordinary share for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations.

Data for these fields are generally not available prior to 1987 and are shown per 1,000 shares for Brazilian companies

Refer to the definition of EARNINGS PER SHARE for more details and applicable footnotes.

Earnings Per Share - Report Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05901, 05902, 05903, 05904, respectively

All Industries:

EARNINGS PER SHARE - REPORT DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for the earnings reported by the company.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Earnings Per Share - 12 Months - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05251, 05252, 05253, 05254, respectively

All Industries:

EARNINGS PER SHARE - 12 MONTHS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the sum of the earnings reported for the last four quarters, ending the respective quarter.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Earnings Per Share - 1 Yr Annual Growth

Growth Rate, Annual/Interim Item; Field 08601

All Industries:

Annual Time Series:

(Current Earnings Per Share / Last Year's Earnings Per Share - 1) * 100

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

(Current Trailing 12 Months Earnings Per Share / Last Year's Trailing 12 Months Earnings Per Share - 1) * 100

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

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Earnings Per Share – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08604

All Industries:

((Current Year's Earnings Per Share / Earnings Per Share four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1994.

Earnings Per Share - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08605

All Industries:

((Current Year's Earnings Per Share / Earnings Per Share six years ago, reduced to a compound annual rate) - 1) * 100

This item is also available at the security level for 1987 and subsequent years.

Earnings Per Share - 5 Yr Avg

Stock Data, Annual Item; Field 05260

All Industries:

EARNINGS PER SHARE - 5 YR AVG represents the average of the earnings per share reported by the company in each of the last five years.

For U.S. corporations five year average earnings are shown on a calendar basis. For non-U.S. corporations they are shown on a fiscal basis.

This item is available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Earnings Per Share - 5 Yr Avg - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05261, 05262, 05263, 05264, respectively

All Industries:

EARNINGS PER SHARE - 5 YR AVG - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the average of the earnings per share reported for each respective quarter for the last five years.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Earnings Report Frequency

Stock Data, Annual Item; Field 05200

All Industries:

EARNINGS REPORT FREQUENCY represents how often interim earnings are reported by the company during its fiscal year. This field contains the following codes, each representing a different reporting frequency:

Code	Reporting Frequency
1	Quarterly
2	Semi-Annual
3	Three fixed interims
4	Annual
0	Missing Quarter/Quarters

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Note: If there is no data in this field, a quarterly reporting frequency can be assumed. If the reporting frequency is 3 or 0 refer to NUMBER OF MONTHS for the number of months that the earnings are reported for.

This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - Avg High-Low

Stock Performance Ratio, Annual Item; Field 09206

All Industries:

Earnings Per Share / (Market Price-High + Market Price-Low / 2) * 100

This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - Close

Stock Performance Ratio, Annual Item; Field 09204

All Industries:

Earnings Per Share / Market Price-Year End * 100

This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - Current

Stock Performance Ratio, Current Item; Field 09202

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Current * 100

This item is also available at the security level.

Earnings Yield - Current High

Stock Performance Ratio, Current Item; Field 09203

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Year to Date High *100

This item is also available at the security level.

Earnings Yield - Current Low

Stock Performance Ratio, Current Item; Field 09205

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Year to Date Low *100

This item is also available at the security level for 1987 and subsequent years.

Earnings Yield – GAAP – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09246

All Industries:

Earnings Per ADR-GAAP / ((Market Price–High + Market Price-Low) / 2) * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

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Earnings Yield – GAAP - Close

Stock Performance Ratio; Annual Item, Field 09244

All Industries:

Earnings Per ADR-GAAP / Market Price-Year End * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Earnings Yield – GAAP – Current

Stock Performance Ratio, Current Item; Field 09242

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Current * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

Earnings Yield – GAAP – Current High

Stock Performance Ratio, Current Item; Field 09243

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Year to Date High * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

Earnings Yield – GAAP – Current Low

Stock Performance Ratio, Current Item; Field 09245

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Year to Date Low * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

Earnings Yield – GAAP – High

Stock Performance Ratio, Annual Item; Field 09240

All Industries:

Earnings Per ADR-GAAP / Market Price–High * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Earnings Yield – GAAP – Low

Stock Performance Ratio, Annual Item; Field 09241

All Industries:

Earnings Per ADR-GAAP / Market Price–Year Low * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Earnings Yield – GAAP - 3 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09250

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / ((Sum of the last 3 years Market Price-High + Sum of the last 3 years Market Price-Low) / 2)* 100

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This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Earnings Yield - GAAP – 3 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09249

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price-Year End * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Earnings Yield – GAAP - 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09247

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–High * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Earnings Yield - GAAP – 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09248

All Industries:

Sum of the last 3 years Earnings Per ADR / Sum of the last 3 years Market Price-Low * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Earnings Yield – GAAP - 5 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09254

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / ((Market Price-5 Yr Avg High + Market Price-5 Yr Avg Low) / 2)* 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Earnings Yield - GAAP – 5 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09253

All Industries:

Earnings Per ADR-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Earnings Yield – GAAP - 5 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09251

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / Market Price–5 Yr Avg High * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Earnings Yield – GAAP - 5 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09252

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / Market Price-5 Yr Avg Low * 100

This item is only available for ADRs and will not be available until 1998.

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Earnings Yield - High

Stock Performance Ratio, Annual Item; Field 09200

All Industries:

Earnings Per Share / Market Price-High * 100

This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - Low

Stock Performance Ratio, Annual Item; Field 09201

All Industries:

Earnings Per Share / Market Price-Low * 100

This item is also available at the security level for 1987 and subsequent years.

Earnings Yield – 3 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09233

All Industries:

Sum of the last 3 years Earnings Per Share / ((Sum of the last 3 years Market Price-High + Sum of the last 3 years Market Price-Low) / 2)* 100

This item is only available for ADRs is generally not available prior to 1994.

Earnings Yield – 3 Yr Avg – Close

Stock Performance Ratio; Annual Item; Field 09232

All Industries:

Sum of the last 3 years of Earnings Per Share / Sum of the last three years of Market Price-Year End * 100

This item is only available for ADRs and is generally not available prior to 1994.

Earnings Yield – 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09230

All Industries:

Sum of the last 3 years Earnings Per Share / Sum of the last 3 years Market Price-High * 100

This item is only available for ADRs and is generally not available prior to 1994.

Earnings Yield – 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09231

All Industries:

Sum of the last 3 years Earnings Per Share / Sum of the last 3 years Market Price-Low * 100

This item is only available for ADRs and is generally not available prior to 1994.

Earnings Yield - 5 Yr Avg - Close

Stock Performance Ratio, Annual Item; Field 09221

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / Market Price-Five Year Average Close * 100

This item is also available at the security level for 1987 and subsequent years.

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Earnings Yield - 5 Yr Avg - High

Stock Performance Ratio, Annual Item; Field 09211

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / Market Price-Five Year Average High * 100

This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - 5 Yr Avg - High-Low

Stock Performance Ratio, Annual Item; Field 09226

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / (Market Price - 5-Yr Avg-High + Market Price - Five Yr Avg-Low/2)*100

This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - 5 Yr Avg - Low

Stock Performance Ratio, Annual Item; Field 09216

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share/ Market Price-Five Year Average Low * 100

This item is also available at the security level for 1987 and subsequent years.

EBIT

See EARNINGS BEFORE INTEREST AND TAXES (EBIT)

EBIT/Total Interest Expense Ratio

Leverage Ratio, Annual Item; Field 08291

All Industries:

Earnings Before Interest and Taxes / Interest Expense

Data for this field is only available for 1989 and subsequent years.

EBITDA

See EARNINGS BEFORE INTEREST, TAXES & DEPRECIATION (EBITDA)

Effect Of Exchange Rate On Cash

Cash Flow Data, Annual Item; Field 04840

All Industries:

EFFECT OF EXCHANGE RATE ON CASH represents the effect of translating from one currency to another on the cash flow of the company.

Data for this field is generally not available prior to 1989.

Efficiency Of Earning Assets

Profitability Ratio, Annual Item; Field 15611

Banks, Other Financial Companies:

(Interest Income-Total + Trading Account Income + Foreign Exchange Income + Investment Income + Gain/Loss on Sale of Securities-Pretax)/(Last Year's Investments-Total + Last Year's Loans-Net) * 100

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Efficiency Of Earning Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15614

Banks, Other Financial Companies:

Arithmetic average of the last five years of Efficiency of Earning Assets

Employees

Descriptive Data, Annual Item; Field 07011

All Industries:

EMPLOYEES represent the number of both full and part time employees of the company.

It excludes:

Seasonal employees
Emergency employees

Footnotes:

A. Worldwide
B. Domestic companies
C. Parent company
D. Average employees
G. As of March of the following year
H. Company leases the employees
J. Includes full time equivalent for part time employees
K. Decrease due to redundancies/layoffs
L. As of June the following year
O. Includes employees of associated companies

Employees - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08626

All Industries:

(Current Year's Total Employees / Last Year's Total Employees - 1) * 100

Employees - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08630

All Industries:

((Current Year's Employees / Employees six years ago, reduced to a compound annual rate) - 1) * 100

Entity Type

Descriptive Data, Current Item; Field 06100

All Industries:

ENTITY TYPE represents a code used to indicate that the Worldscope Identifier represents either an average, company, exchange rate, ADR, security or a stock index.

Code	Description
A	ADR/Foreign Filer
C	Company
E	Exchange Rate
F	Country Average
G	Industry Average
I	Index

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S Security

EPS

See EARNINGS PER SHARE

Equipment Expense

Supplementary (Expense) Data, Annual Item; Field 01085

Banks, Other Financial Companies:

EQUIPMENT EXPENSE represents rental and maintenance expenses, furniture repairs, interest on mortgages on bank premises, real estate taxes and all other equipment or occupancy expenses.

It includes but is not restricted to:

Other property and equipment expense
Property rental (U.K.)
Hire equipment (U.K.)

It excludes:

Depreciation expense

Equity

See COMMON EQUITY

Equity Per Share

See BOOK VALUE PER SHARE

Equity - GAAP – 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08589

All Industries:

(Current Year's Common Equity-GAAP / Last Year's Common Equity-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Equity - GAAP – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08590

All Industries:

((Current Year's Common Equity-GAAP / Common Equity-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

Equity - GAAP – 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08591

All Industries:

((Current Year's Common Equity-GAAP / Common Equity-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

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Equity - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08616

All Industries:

(Current Year's Common Shareholders' Equity / Last Year's Common Equity - 1) * 100

Insurance:

((Current Year's Common Equity + Current Year's Policyholders' Equity) / (Last Year's Common Equity + Last Year's Policyholders' Equity) - 1) * 100

Exceptions:

Finland and Norway:

All Industries:

((Current Year's Common Equity + Current Year's Non-Equity Reserves) / (Last Year's Common Equity + Last Year's Non-Equity Reserves) - 1) * 100

Insurance Companies:

((Current Year's Common Equity + Current Year's Non-Equity Reserves + Current Year's Policyholder's Equity) / (Last Year's Common Equity + Last Year's Non-Equity Reserves + Last Year's Policyholders' Equity) - 1) * 100

Sweden (88 and prior years):

All Industries:

((Current Year's Common Equity + Current Year's Non-Equity Reserves * .5) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .5) - 1) * 100

Insurance Companies:

((Current Year's Common Equity + Current Year's Non-Equity Reserves * .5 + Current Year's Policyholders' Equity) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .5 + Last Year's Policyholders' Equity) - 1) * 100

Sweden (89 to 90)

All Industries:

((Current Year's Common Equity + Current Year's Non-Equity Reserves * .7) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .7) - 1) * 100

Insurance Companies:

((Current Year's Common Equity + (Current Year's Non-Equity Reserves * .7) +Current Year's Policyholders' Equity) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .7 + Last Year's Policyholders' Equity) - 1) * 100

Sweden (91 and subsequent years):

All Industries:

(Current Year's Common Equity / Last Year's Common Equity - 1) * 100

Insurance Companies:

((Current Year's Common Equity + Current Year's Policyholders' Equity) / (Last Year's Common Equity + Last Year's Policyholders' Equity) - 1) * 100

Equity– 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08618

All Industries:

((Current Year's Common Equity / Common Equity four years ago, reduced to a compound annual rate) – 1) * 100

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Equity - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08620

All Industries:

((Current Year's Common Equity / Common Equity six years ago, reduced to a compound annual rate) - 1) * 100

Insurance Companies:

(((Current Year's Common Equity + Policyholders' Equity) / (Common Equity + Policyholders' Equity six years ago), reduced to a compound annual rate) - 1) * 100

Exceptions:

Finland and Norway:

All Industries:

(((Current Year's Common Equity + Non-Equity Reserves) / (Common Equity + Non-Equity Reserves six years ago), reduced to a compound annual rate) - 1) * 100

Insurance Companies:

(((Current Year's Common Equity + Non-Equity Reserves + Policyholders' Equity) / (Common Equity + Non-Equity Reserves + Policyholders' Equity six years ago), reduced to a compound annual rate) - 1) * 100

Sweden (88 and prior years):

All Industries:

(((Current Year's Common Equity + Non-Equity Reserves * .5) / (Common Equity + Non-Equity Reserves * .5 six years ago), reduced to a compound annual rate) - 1) *100

Insurance Companies:

(((Current Year's Common Equity + Non-Equity Reserves * 5 + Policyholders' Equity) / (Common Equity + Non-Equity Reserves * .5 + Policyholders' Equity six years ago), reduced to a compound annual rate) - 1) * 100

Sweden (89 to 90)

All Industries:

(((Current Year's Common Equity + Non-Equity Reserves * .7) / (Common Equity + Non-Equity Reserves * .7 six years ago), reduced to a compound annual rate) - 1) * 100

Insurance Companies:

(((Current Year's Common Equity + Non-Equity Reserves * 7+ Policyholders' Equity) / (Common Equity + Non-Equity Reserves * .7 + Policyholders' Equity six years ago), reduced to a compound annual rate) - 1) * 100

Sweden (91 and subsequent years)

All Industries:

((Current Year's Common Equity / Common Equity six years ago), reduced to a compound annual rate) - 1) * 100

Insurance Companies:

(((Current Year's Common Equity + Policyholders' Equity) / (Common Equity + Policyholders' Equity six years ago), reduced to a compound annual rate) - 1) * 100

Equity % Total Capital

Leverage Ratio, Annual Item; Field 08201

All Industries:

(Common Equity / Total Capital) * 100

Insurance Companies:

(Common Equity + Policyholders' Equity) / Total Capital * 100

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Exceptions:

Finland and Norway:

All Industries:

(Non-Equity Reserves + Common Equity) / Total Capital * 100

Insurance Companies:

(Non-Equity Reserves + Common Equity + Policyholders' Equity) / Total Capital*100

Sweden (88 and prior years):

All Industries:

(Non-Equity Reserves *.5 + Common Equity) / Total Capital *100

Insurance Companies:

(Non-Equity Reserves * .5 + Common Equity + Policyholders' Equity) / Total Capital * 100

Sweden (89 to 90): subsequent years):

All Industries:

(Non-Equity Reserves * .7 + Common Equity) / Total Capita l* 100

Insurance Companies:

(Non-Equity Reserves * .7 + Common Equity + Policyholders' Equity) / Total Capital * 100

Sweden (91 and subsequent years):

All Industries:

Common Equity / Total Capital * 100

Insurance Companies:

(Common Equity + Policyholders' Equity) / Total Capital * 100

Equity % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08205

All Industries:

Arithmetic average of the last five years of Equity % Total Capital

Equity % Total Deposits

Leverage Ratio, Annual Item; Field 15007

Banks:

Common Equity / Deposits-Total * 100

Exceptions:

Finland and Norway:

(Common Equity + Non-Equity Reserves) / Deposits-Total * 100

Sweden (88 and prior years):

(Common Equity + Non-Equity Reserves * .5) / Deposits-Total * 100

Sweden (89 to 90):

(Common Equity + Non-Equity Reserves * .7) / Deposits-Total * 100

Sweden (91 and subsequent years):

Common Equity / Deposits-Total * 100

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Equity % Total Deposits - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15010

Banks:

Arithmetic average of the last five years Equity % Deposits-Total

Equity In Earnings

Income Data, Annual Item; Field 01503

All Industries:

EQUITY IN EARNINGS represent that portion of the earnings or losses of a subsidiary whose financial accounts are not consolidated with the controlling company's assets.

Footnotes:

A. Equity in earnings is pretax and included in pretax income

Equity In Untaxed Reserves

Shareholders' Equity Data, Annual Item; Field 03490

All Industries:

EQUITY IN UNTAXED RESERVES represents the portion of the reserve that is allocated to equity. It is only applicable to Finnish, Norwegian and Swedish consolidated results for comparison purposes with other countries.

Data for this field is generally not available prior to 1990.

Equity Securities & Real Estate % Capital

Other Ratio, Annual Item; Field 15109

Insurance, Other Financial Companies:

(Total Equity Securities Investment + Real Estate Assets) / Total Capital * 100

Equity Securities & Real Estate % Capital - 5 Yr Avg

Other Ratio, Annual Item; Field 15112

Insurance, Other Financial Companies:

Arithmetic average of the last five years of Equity Securities and Real Estate % Capital

Equity Securities & Real Estate % Invested Assets

Other Ratio, Annual Item; Field 15103

Insurance, Other Financial Companies:

(Total Equity Securities Investment + Real Estate Assets) / Investments -Total * 100

Equity Securities & Real Estate % Invested Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15106

Insurance, Other Financial Companies:

Arithmetic average of the last five years of Equity Securities and Real Estate % Invested Assets

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Equity Securities Investment - Total

Supplementary (Asset) Data, Annual Item; Field 02230

Insurance Companies, Other Financial Companies:

EQUITY SECURITIES INVESTMENT - TOTAL represents the total investment of the company in common and non-redeemable preferred stock.

Footnotes:

A. Fixed income securities are included
B. Includes other securities

ESOP Guarantees

Shareholders' Equity Data, Annual Item; Field 03496

All Industries:

ESOP GUARANTEES represents guarantees made by the company for loans incurred by Employee Stock Option Plans for the purchase of common shares. The company holds the stock as collateral for the loan.

Data for this field is generally not available prior to 1990.

ESOP Guarantees - Preferred Issued

Liability Data, Annual Item; Field 03449

All Industries:

ESOP GUARANTEES - PREFERRED ISSUED represents a pledge by the company to insure a loan incurred by the employee stock option plan (ESOP) for the purchase of preferred shares. The company holds the stock as collateral for the loan. It is similar to treasury stock in that the preferred equity is reduced by the amount of the ESOP guarantee.

Data for this field is generally not available prior to 1989.

Exchange Rate Used In Translating Balance Sheet

Supplementary Data, Annual Item; Field 18214

All Industries:

EXCHANGE RATE USED IN TRANSLATING BALANCE SHEET represents the exchange rate used to convert data from the reported currency to the currency of the country in which the company is domiciled. This data is only available if the financial accounts of the company are not reported in the local currency.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Exchange Rate Used In Translating Income Statement/Cash Flow

Supplementary Data, Annual Item; Field 18215

All Industries:

EXCHANGE RATE USED IN TRANSLATING INCOME STATEMENT/CASH FLOW represents the exchange rate used to convert data from the reported currency to the currency of the country in which the company is domiciled. This data is only available if the financial accounts of the company are not reported in the local currency.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

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Excise/Windfall Profit Tax

Supplementary Data, Annual Item; Field 18063

All Industries:

EXCISE/WINDFALL PROFIT TAX represents taxes that are levied on specific products or services or for a specific purpose. These taxes are usually a percentage of the price and are not considered part of the company's revenue. It is deducted from sales/revenues if included in the breakdown of expenses.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

Excludes Extraordinary Credit/Charge Per Share

Stock Data; Annual Item; Field 18260

All Industries:

EXCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events that is excluded from the net income of a company.

This item is only populated for the interim time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

Expense Ratio (%)

Profitability Ratio, Annual Item; Field 15555

Insurance Companies:

Underwriting Expense / Total Premiums Written * 100

Expense Ratio (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15558

Insurance Companies:

Arithmetic average of the last five years of Expense Ratios

Exports

Supplementary (Income) Data, Annual Item; Field 07161

All Industries:

EXPORTS represents the revenues generated from the shipment of merchandise to another country for sale.

Footnotes:

A. Parent Company
B. Includes Excise Taxes
C. No standard text

External Financing

Supplementary (Cash Flow) Data, Annual Item; Field 04500

All Industries:

EXTERNAL FINANCING represents company financing from outside sources. It includes the issuance and retirement of stock and debt. This item is calculated from available data.

Footnotes:

A. May reflect changes due to acquisitions and accounting policies

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Extraordinary Items & Gain/Loss Sale Of Assets

Income Data, Annual Item; Field 01601

All Industries:

EXTRAORDINARY ITEMS & GAIN/LOSS SALE OF ASSETS represent gains and losses resulting from nonrecurring or unusual events.

There are two types:

1. Those that occur in the current accounting period
2. Those that relate to past years' transactions

For Non-U.S. corporations, this item is as reported by the company. Differences in accounting definitions would exist between countries.

It includes but is not restricted to:

Discontinued operations when disposal of assets is not stated separately

Footnotes:

C. Other charges are included
D. Includes discontinued operations

Extraordinary Charge - Pretax

Expense Data, Annual Data; Field 01254

All Industries:

EXTRAORDINARY CHARGE - PRETAX represents any pretax extraordinary charge which is infrequent or unusual included in the net income of a company. For non-U.S. companies it is as defined by the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Major casualties such as earthquakes and floods, if rare in the area
Expropriation of assets by foreign governments
Effects of a prohibition under a newly enacted law or regulation
Prior effects of an accounting change
Reorganization (Wsc field 18227)
Exceptional Items (United Kingdom)
Write-down or write-off of inventories or other write-downs that are normally a part of operations if they exceed 25% of earnings
Special items (Japan)

It excludes:

Write-down or write-off of receivables, inventories or tangible assets if less than 25% of earnings
Effects of labor strikes
Shortages of raw materials
Changes in estimates of accumulated depreciation, accrued expenses and profit or loss on long term construction contracts

Footnotes:

A. Net of income taxes
B. Net of extraordinary income

Extraordinary Credit - Pretax

Income Data, Annual Data; Field 01253

All Industries:

EXTRAORDINARY CREDIT - PRETAX represents any pretax extraordinary credit which is infrequent or unusual included in the net income of a company. For non-U.S. companies it is as defined by the company.

Data for this field is generally not available prior to 1989.

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It includes but is not restricted to:

Major casualties such as earthquakes and floods, if rare in the area
Expropriation of assets by foreign governments
Effects of a prohibition under a newly enacted law or regulation
Prior effects of an accounting change
Reorganization
Exceptional Items (United Kingdom)
Write-down or write-off of inventories or other write-downs that are normally a part of operations if they exceed 25% of earnings
Special items (Japan)

It excludes:

Effects of labor strikes
Shortages of raw materials
Changes in estimates of accumulated depreciation, accrued expenses and profit or loss on long term construction contracts

Footnotes:

A. Net of income taxes
B. Net of extraordinary charge

Extraordinary Credit/Charge Per Share

Stock Data, Annual Item; Field 05226

All Industries:

EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss resulting from nonrecurring or unusual events.

This item is shown per 1,000 shares for Brazilian companies.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
C. Other charges are included
D. Includes discontinued operations.

Extraordinary Items

Cash Flow Data, Annual Item; Field 04225

All Industries:

EXTRAORDINARY ITEMS represent gains and losses resulting from nonrecurring unusual events. There are two types:

1. Those that occur in the current accounting period
2. Those that relate to past years' transactions

For Non-U.S. corporations, this item is as reported by the company. Differences in accounting definitions would exist between countries.

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F

Fax Number

Descriptive Data, Current Item; Field 06033

All Industries:

FAX NUMBER represents the number used by the company to electronically transmit written information via a facsimile machine.

Federal Agency Securities

Asset Data, Annual Item; Field 02206

Banks:

FEDERAL AGENCY SECURITIES represent the purchase of securities that would create an indirect loan to the government through its federal agencies. These securities are not general obligations of the Treasury. They are, however, sponsored by the government and therefore are looked upon as safe investments.

It includes but is not restricted to:

Federal securities available for sale (Wsc field 18088)

It excludes:

U.S. agency mortgage-backed securities

Footnotes:

A. Included in U.S. Treasury Securities

Federal Agency Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18088

Banks:

FEDERAL AGENCY SECURITIES AVAILABLE FOR SALE represent the amount of federal agency securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It excludes:

U.S. Agency mortgage backed securities available for sale

Footnotes:

A. Included in U.S. treasury securities available for sale

Federal Funds

Asset Data, Annual Item; Field 02210

Banks:

FEDERAL FUNDS represent short term loans from the Federal Reserve Bank made to the bank from their excess balances. For 1989 and prior years it includes securities purchased under resale agreements.

Footnotes:

A. Includes securities purchased under resale agreements

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Federal Funds (Liability)

Supplementary (Liability) Data, Annual Item; Field 03055

Banks:

FEDERAL FUNDS represent funds bought by the bank from the excess reserve funds of other banks that are maintained in the Federal Reserve Bank. These funds are purchased by the bank when their reserves temporarily go below their reserve requirements.

Footnotes:

A. Includes securities sold under repurchase agreements

Finance Receivables

Supplementary (Asset) Data, Annual Item; Field 02048

Other Financial Companies:

FINANCE RECEIVABLES represent the amounts due to the company as a result of its financial operations. It is shown net of unearned finance charges and allowances for credit losses.

It includes but is not restricted to:

Loans - secured/unsecured
Sales finance contracts
Notes receivable
Receivables from trusts
Accrued rents
Due from factor
Due from finance subsidiary
Unbilled lease revenue
Accrued interest
Current portion of net investment in sales-type leases
Deferred billings to contracts.

Finished Goods

Asset Data, Annual Item; Field 02099

All Industries:

FINISHED GOODS represent the inventory of goods which are ready for sale.

Data for this field is generally not available prior to 1989.

Footnotes:

A. Includes work in progress

Fiscal Year End Period

See DATE OF FISCAL PERIOD END

Fiscal Year End Exchange Rate (U.S. $)

Supplementary Data, Annual Item; Field 06102

All Industries:

FISCAL YEAR END EXCHANGE RATE (U.S. $) represents the fiscal year end exchange rate used to convert balance sheet items into U.S. dollars.

This item is only available for ADRs.

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Fiscal Year 12 Month Average Exchange Rate (U.S. $)

Supplementary Data, Annual Item; Field 06101

All Industries:

FISCAL YEAR 12 MONTH AVERAGE EXCHANGE RATE (U.S. $) represents the 12 month average exchange rate used to convert income statement and cash flow items into U.S. dollars.

This item is only available for ADRs.

Fixed Assets % Common Equity

Leverage Ratio, Annual Item; Field 08266

All Industries:

Property, Plant & Equipment-Net / Common Equity * 100

Insurance Companies:

Property, Plant & Equipment-Net / (Common Equity + Policyholders' Equity) * 100

Exceptions:

Finland and Norway:

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves + Common Equity) * 100

Insurance:

Property, Plant & Equipment-Net / (Non-Equity Reserves + Common Equity + Policyholders' Equity) * 100

Sweden (88 and prior years):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .5 + Common Equity) * 100

Insurance Companies:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .5 + Common Equity + Policyholders' Equity) * 100

Sweden (89 to 90):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .7 + Common Equity) * 100

Insurance Companies:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .7 + Common Equity + Policyholders' Equity) * 100

Sweden (91 and subsequent years):

All Industries:

Property, Plant & Equipment-Net /Common Equity * 100

Insurance Companies:

Property, Plant & Equipment-Net / (Common Equity + Policyholders' Equity) * 100

Fixed Assets % Common Equity - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08270

All Industries:

Arithmetic average of the last five years of Fixed Assets % Common Equity

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Fixed Charge Coverage Ratio

Leverage Ratio, Annual Item; Field 08251

Industrials, Other Financial Companies:

Earnings before Interest and Taxes / (Interest Expense on Debt + (Preferred Dividends (Cash)) / (1- (Tax Rate / 100))

If the Tax rate is negative or not available or if preferred dividends are 0:

Earnings before Interest and Taxes / (Interest Expense on Debt + Preferred Dividends (Cash))

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

Fixed Charge Coverage Ratio - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08255

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Fixed Charge Coverage Ratios

Fixed Income Securities Investment - Total

Asset Data, Annual Item; Field 02215

Insurance Companies:

FIXED INCOME SECURITIES INVESTMENT - TOTAL represents the total investment of the insurance company in fixed income securities such as bonds and redeemable preferred stocks.

Footnotes:

A. Loans are included
B. Equity securities are included
C. Loans and equity securities are included

Foreign Asset Turnover

Asset Utilization Ratio, Annual Item; Field 08706

All Industries:

Foreign Assets / Foreign Sales

Foreign Asset Turnover - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08710

All Industries:

Arithmetic average of the last five years of Foreign Asset Turnover

Foreign Assets Growth - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08716

All Industries:

(International Assets / Last Year's International Assets - 1) * 100

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Foreign Assets Growth - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08720

All Industries:

((International Assets / International Assets 6 years ago, reduced to a compound annual rate) -1) * 100

Foreign Assets % Total Assets

Leverage Ratio, Annual Item; Field 08736

All Industries:

International Assets / Total Assets * 100

Banks:

International Assets / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

International Assets / (Total Assets - Custody Securities) * 100

Foreign Assets % Total Assets - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08740

All Industries:

Arithmetic average of the last five years of Foreign Assets % Total Assets

Foreign Currency Translation Adjustment - Retained Earnings

Supplementary (Liability) Data, Annual Item; Field 18301

All Industries:

FOREIGN CURRENCY TRANSLATION ADJUSTMENT - RETAINED EARNINGS represent the current year's portion of the foreign currency translation adjustments included in the retained earnings.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Exchange rate translation differences

Footnotes:

A. No standard text

Foreign Currency Translation Gain/Loss

Supplementary (Income) Data, Annual Item; Field 01351

All Industries:

FOREIGN EXCHANGE TRANSLATION GAIN/LOSS represents gains or losses from holding foreign monetary items during a period of fluctuating exchange rates used in determination of net income. For U.S. corporations, this is usually reported after taxes.

Footnotes:

A. Includes other financial charges
B. Before taxes for U.S. Corporations
C. Includes realized gains/losses

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Foreign Exchange Income

Income Data, Annual Item; Field 01018

Banks, Other Financial Companies:

FOREIGN EXCHANGE INCOME represents income received from foreign currency transactions.

It includes but is not restricted to:

Foreign currency translation gains or losses, if not reported separately
Foreign exchange trading income

Footnotes:

A. Some other financial charges are included
B. Includes foreign currency translation gain/loss

Foreign Exchange Transactions

Supplementary (Income) Data, Annual Item; Field 01352

All Industries:

FOREIGN EXCHANGE TRANSACTIONS represents realized foreign currency gains and losses. Transaction gains or losses happen when the exchange rate changes between the date of purchase and the date of sale.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Currency trading gain/loss

Footnotes:

A. No standard text
B. May include foreign currency translation

Foreign Income Growth - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08726

All Industries:

(International Operating Income or Net Income / Last Year's International Operating Income or Net Income - 1) * 100

Foreign Income Growth - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08730

All Industries:

((International Operating Income or Net Income / International Operating Income or Net Income 6 years ago, reduced to a compound annual rate) - 1) * 100

Foreign Income Margin

Profitability Ratio, Annual Item; Field 08701

All Industries:

International Operating Income / International Sales * 100

Foreign Income Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08705

All Industries:

Arithmetic average of the last five years of Foreign Income Margin

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Foreign Income % Total Income

Profitability Ratio, Annual Item; Field 08741

All Industries:

International Operating Income / Operating Income * 100

Foreign Income % Total Income - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08745

All Industries:

Arithmetic average of the last five years of Foreign Income % Total Income

Foreign Loans

Asset Data, Annual Item; Field 02268

Banks:

FOREIGN LOANS represent loans made to foreign customers.

Foreign Office Deposits

Liability Data, Annual Item; Field 03017

Banks:

FOREIGN OFFICE DEPOSITS represent deposits in foreign offices of the bank.

It includes but is not restricted to:

Deposits of nonresidents

Foreign Office Deposits % Total Deposits

Other Ratio, Annual Item; Field 15573

Banks:

Foreign Deposits / Deposits-Total * 100

Foreign Office Deposits % Total Deposits - 5 Yr Avg

Other Ratio, Annual Item; Field 15577

Banks:

Arithmetic average of the last five years of Foreign Office Deposits % Total Deposits

Foreign Return On Assets

Profitability Ratio, Annual Item; Field 08711

All Industries:

International Operating Income / International Assets * 100

Foreign Return On Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08715

All Industries:

Arithmetic average of the last five years of Foreign Return on Assets

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Foreign Sales Growth - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08721

All Industries:

(International Sales / Last Year's International Sales - 1) * 100

Foreign Sales Growth - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08725

All Industries:

((International Sales / International Sales 6 years ago, reduced to a compound annual rate) -1) * 100

Foreign Sales % Total Sales

Profitability Ratio, Annual Item; Field 08731

All Industries:

International Sales / Net Sales or Revenues * 100

Foreign Sales % Total Sales - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08735

All Industries:

Arithmetic average of the last five years of Foreign Sales % Total Sales

Format Code - Cash Flow

Supplementary (Cash Flow) Data, Annual Item; Field 18216

All Industries:

FORMAT CODE - CASH FLOW represents the method used by the company for reporting its Cash Flow Statement.

Code	Method
01	FASB 95
02	Sources & Uses
03	Limited

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Free Cash Flow Per Share

Stock Data, Annual Item; Field 05507

Industrials:

FREE CASH FLOW PER SHARE represents the cash earnings per share, net of capital expenditures and total dividends paid of the company. The numerator used in this calculation is Funds from Operations (field 04201) - Capital Expenditures (field 04601) - Cash Dividends Paid (field 04551).

This item is shown per 1,000 shares for Brazilian companies.

Free Reserves

See UNAPPROPRIATED (FREE) RESERVES

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Full/Limited Coverage Indicator

Supplementary Data, Annual Item; Field 07033

All Industries:

FULL/LIMITED COVERAGE INDICATOR indicates whether or not a full set or a limited set of company data is available for a specific year. An “F” in this fields indicates that a full set is available, an “L” indicates that a limited set is available.

Fully Diluted Average Shares

See COMMON SHARES USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE.

Fully Diluted Earnings Per Share

Stock Data, Annual Item; Field 05290

All Industries:

FULLY DILUTED EARNINGS PER SHARE represents the net income per share assuming the conversion of all convertible securities including convertible preferred stock and convertible debentures and the exercise of all outstanding stock options and warrants. It represents earnings for the 12 months ended the last calendar quarter for U.S. companies and the fiscal year for non-U.S. companies.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:

AA. Earnings per share after full tax
B. Includes or excludes extraordinary charge or credit
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws
M. Calculation based on year end outstanding shares
0. No standard text
Q. Based on fully diluted shares
S. No standard text
V. No standard text
W. No standard text
X. Estimated based on standard tax basis
Y. Based on combined multiple shares
Z. Earnings per share estimated using net income after preferred dividends divided by year end shares or latest shares available

Fully Diluted Earnings Per Share - First, Second, Third and Fourth Quarter

Stock Data, Annual Item; Fields 05291, 05292, 05293, 05294, respectively

All Industries-

FULLY DILUTED EARNINGS PER SHARE represents the net income per share assuming the conversion of all convertible securities including convertible preferred stock and convertible debentures and the exercise of all outstanding stock options and warrants reported by the company in each of the respective interim periods.

Interim periods are determined on a calendar basis for U.S. companies and on a fiscal basis for non-U.S. companies.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. Estimate based on net profit before minority interest divided by latest shares available
AA. Earnings per share after full tax
B. Includes or Excludes extraordinary charge or credit

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C. Estimate based on pretax profit before minority interest adjusted for standard tax rate divided by latest shares available
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws
O. No standard text
S. No standard text
T. Based on profits after transfer to reserves
V. No standard text
W. No standard text

Funds From/For Other Operating Activities

Cash Flow Data, Annual Item; Field 04831

All Industries:

FUNDS FROM/FOR OTHER OPERATING ACTIVITIES represent the net change in working capital apart from the increase/decrease in short term borrowings and increase/decrease in cash & equivalents.

Data for this item is generally not available prior to 1989.

Footnotes:
A. Funds provided from other current assets or other current liabilities are included in other sources or uses
B. Includes increase/decrease in short term borrowings

Funds From Operations

Cash Flow Data, Annual Item; Field 04201

All Industries:

FUNDS FROM OPERATIONS represents the sum of net income and all non-cash charges or credits. It is the cash flow of the company.

If a Statement of Changes in Financial Position has not been provided, but the company discloses an aggregate cash flow, this amount has been used. Where cash flow has not been disclosed in any manner, it is estimated based on net profit before preferred dividends plus depreciation, reserves charges, provision for loan losses for banks, and provision for future benefits for insurance companies.

It includes but is not restricted to:

Depreciation
Amortization of Intangibles
Deferred Taxes

It excludes:

Extraordinary items
Changes in working capital

Footnotes:
A. Using cash flow figure per financial statements when statement of changes in financial position is not given
B. Defined by company
F. Taken from English Report
G. Includes funds from other operating activities
L. No standard text

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G

Gain On Sale Of Investment

Supplementary (Income) Data, Annual Item; Field 01305

Other Financial Companies:

GAIN ON SALE OF INVESTMENT represents the profit made on the disposal of securities.

Gain/Loss On Disposal Of Assets

Supplementary (Income) Data, Annual Item; Field 01306

All Industries:

GAIN/LOSS ON DISPOSAL OF ASSETS represents the funds earned from the sale of assets.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
B. Disposal of fixed assets
C. Disposal of investments
D. Disposal of intangible assets
F. Disposal of fixed assets and investments
G. Disposal of fixed assets and intangible assets
H. Disposal of investments and intangible assets
I. Disposal of fixed assets, investments and intangible assets
J. Extraordinary

Gains/Losses On Sale Of Securities - Pretax

Income Data, Annual Item; Field 01270

Banks, Insurance Companies:

GAINS/LOSSES ON SALE OF SECURITIES - PRETAX represent the difference between the amount received from the sale or disposal of an asset and its carrying value. Realized investment loss can also be caused by the write-down of the asset when it has a permanent decline in its value or by moving the investment to short term investments when the market value has dropped below cost.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Marketable securities gain/loss
Gain on government and other bonds sold and redeemed minus loss on government and other bonds sold and redeemed
Loss on devaluation of bonds
Profit/Loss on realization of government securities

General Industry Classification

Descriptive Data, Current Item; Field 06010

All Industries:

This item represents the company's general industry classification.

It is defined as follows:

01	Industrial
02	Utility
03	Transportation

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04	Bank/Savings & Loan
05	Insurance
06	Other Financial

Geographic Segment Data

Geographic Data, Annual Items; Fields 19600-19695

All Industries:

The following information is given for up to ten geographic segments of a company. For companies that have only domestic operations data is found in Geographic Segment 1 fields. If a company has more than ten geographic segments the remaining segments are included in Geographic Segment 10 fields.

Data for these fields are generally not available prior to 1990.

GEOGRAPHIC SEGMENT 1-10 - DESCRIPTION - Fields 19600, 19610, 19620, 19630, 19640, 19650, 19660, 19670, 19680, 19690, respectively

DESCRIPTION represents the geographic region as reported by the company.

GEOGRAPHIC SEGMENT 1-10 - SALES - Fields 19601, 19611, 19621,19631, 19641, 19651, 19661, 19671, 19681, 19691, respectively

SALES represents the total revenues from the geographic region updated in the respective description.

Footnotes:

A. Includes non-domestic operations which cannot be separated
B. Includes excise taxes, windfall profit taxes and/or other income
C. No standard text
D. No standard text
F. Includes other income
G. Reflects Market Segment Breakdown
H. Includes share of associate companies
I. May include export sales which cannot be subtracted out
J. Includes discontinued operations
K. Based on premiums only

GEOGRAPHIC SEGMENT 1-10 - ASSETS - Fields 19603, 19613, 19623, 19633, 19643, 19653, 19663, 19673, 19683, 19693, respectively

ASSETS represents the total assets from the geographic region updated in the respective description.

Footnotes:

A. Includes non-domestic operations which cannot be separated
B. Reflects net-operating assets
C. No standard text
D. No standard text
F. Net assets
H. Includes share of associate companies
J. Includes discontinued operations
L. Reflects capital employed

GEOGRAPHIC SEGMENT 1-10 - OPERATING INCOME - Fields 19602, 19612, 19622, 19632, 19642, 19652, 19662, 19672, 19682, 19692, respectively

OPERATING INCOME represents the operating income generated from the geographic region updated in the respective description.

Footnotes:

A. Includes non-domestic operations which cannot be separated
B. Reflects pretax income
C. No standard text
D. No standard text
H. Includes share of associate companies

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J. Includes discontinued operations
K. As reported
N. Net income before interest and tax

GEOGRAPHIC SEGMENT 1-10 - CAPITAL EXPENDITURES - Fields 19604, 19614, 19624, 19634, 19644, 19654, 19664, 19674, 19684, 19694, respectively

CAPITAL EXPENDITURES represents the capital expenditures resulting from the geographic region updated in the respective description.

Footnotes:
A. Includes non-domestic operations which cannot be separated
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations

GEOGRAPHIC SEGMENT 1-10 - DEPRECIATION - Fields 19605, 19615, 19625, 19635, 19645, 19655, 19665, 19675, 19685, 19695, respectively

DEPRECIATION represents the depreciation expense resulting from the geographic segment updated in the respective description.

Footnotes:
A. Includes non-domestic operations that cannot be separated
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations

Goodwill – GAAP

Supplementary (Asset) Data, Annual Item; Field 06693

All Industries:

GOODWILL – GAAP represents the goodwill of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for GOODWILL/COST IN EXCESS OF ASSETS PURCHASED for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Goodwill Written Off - Retained Earnings

Supplementary (Liability) Data, Annual Item; Field 18303

All Industries:

GOODWILL WRITTEN OFF - RETAINED EARNINGS represent the portion of goodwill written off to the retained earnings account. The sum of goodwill written off to retained earnings plus goodwill written off to revaluation reserves equal total goodwill written off. This item is not available when it is unclear which portion of equity goodwill is written off against.

Footnotes:
A. No standard text

Goodwill Written Off

Supplementary (Liability) Data, Annual Item; Field 03491

All Industries:

GOODWILL WRITTEN OFF represents goodwill written off directly to the reserve account in the equity of a company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

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Current year's negative goodwill
Goodwill written back

Footnotes:
A. No standard text
B. Includes negative goodwill

Goodwill Written Off - Revaluation Reserves

Supplementary (Liability) Data, Annual Item; Field 18302

All Industries:

GOODWILL WRITTEN OFF - REVALUATION RESERVES represent the portion of goodwill written off to the revaluation reserve account. The sum of goodwill written off to retained earnings plus goodwill written off to revaluation reserves equal total goodwill written off. This item is not available when it is unclear which portion of equity goodwill is written off against.

Footnotes:
A. No standard text

Goodwill/Cost In Excess Of Assets Purchased

Supplementary (Asset) Data, Annual Item; Field 18280

All Industries:

GOODWILL/COST IN EXCESS OF ASSETS PURCHASED represents the excess cost over the fair market value of the net assets purchased. It is included in other intangible assets.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text

Gross Income

Income Data, Annual Item; Field 01100

Industrials, Other Financial Companies:

Gross Income represents the difference between sales or revenues and cost of goods sold and depreciation.

Gross Profit Margin

Profitability Ratio, Annual Item; Field 08306

All Industries:

Gross Income / Net Sales or Revenues * 100

Gross Profit Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08310

All Industries:
Arithmetic average of the last five years of Gross Margin

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H

Headline Earnings Per Share

Stock Data, Annual Item; Field 05725

All Industries:

HEADLINE EARNINGS PER SHARE represent the reported earnings per share based on the trading profits and losses for the year. These earnings conform to the standards set by the Institute of United Kingdom Society of Investment Professionals (UKSIP) to create an unambiguous earnings figure for users, the press and statistical companies.

This item is generally only available for UK type reporting companies and is generally not available prior to 1994.

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I

I/B/E/S Ticker

Descriptive Data, Current Item; Field 06038

All Industries:

I/B/E/S TICKER represents the symbol used by I/B/E/S to identify companies for which they track earnings estimates. This item provides a link between the I/B/E/S and Worldscope databases.

Impairment Of Goodwill

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18225

All Industries:

IMPAIRMENT OF GOODWILL represents the loss due to the impairment of goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:

All impairment/write-offs or write-downs of goodwill (including any amount described as exceptional/extraordinary)

Amortization/impairment of goodwill arising on the acquisition of an equity accounted or associated company

It excludes:

Impairment losses for goodwill arising from the initial application of SFAS 142, and resulting from a transitional impairment test, which are reported as a change in accounting principles.

Unamortized negative goodwill written off under the provisions of SFAS 142.

Impairment Of Other Intangibles

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18226

All Industries:

IMPAIRMENT OF OTHER INTANGIBLES represents the loss due to impairment of intangible assets, other than goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2002.

It includes but is not restricted to:

All impairment/write-offs or write-downs of other intangibles (including any amount described as exceptional/extraordinary)

Impairment Of Property, Plant & Equipment

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18274

All Industries:

IMPAIRMENT OF PROPERTY, PLANT & EQUIPMENT represents the loss due to impairment of property, plant and equipment.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2002.

It includes but is not restricted to:

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All impairment/write-offs or write-downs of property, plant and equipment (including any amount described as exceptional/extraordinary)

Impairment Of Financial Fixed Assets

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18275

All Industries:

IMPAIRMENT OF FINANCIAL FIXED ASSETS represents the loss due to impairment/write-downs or write-offs of the company's financial fixed assets investments.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:

All impairment/write-offs or write-downs of the company's financial fixed assets investments (including any amount described as exceptional/extraordinary)

Inactive Date

Descriptive Data, Current Item; Field 07015

All Industries:

INACTIVE DATE represents the day on which a company became privately held, merged, liquidated, or otherwise became inactive.

This item is also available at the security level.

Inactive Date (Security)

Descriptive Data, Current Item; Field 07012

All Industries:

INACTIVE DATE (SECURITY) represents the date that the share of a company ceases to exist.

Footnotes:

AB. Exchange/Cancellation of shares
AC. Merger of shares, multiple share information no longer provided

Inactive Date (Security) - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Items; Fields 20011, 20111, 20211, 20311, 20411, 20511, 20611

All Industries:

INACTIVE DATE (SECURITY) - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the date that the share of a company ceases to exist.

Footnotes:

AB. Exchange/cancellation shares
AC. Merger of shares, multiple share information. Information no longer provided.

Includes Extraordinary Credit/Charge Per Share

Stock Data, Annual Item; Field 05225

All Industries:

INCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

Data for this field is generally not available prior to 1993.

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Includes Extraordinary Credit/Charge Per Share

Stock Data; Annual Item; Field 18259

All Industries:

INCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events included in the net income of a company.

This item is only populated for the interim time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

Includes Pretax Extraordinary Credit/Charge Per Share

Stock Data, Annual Item; Field 05227

All Industries:

INCLUDES PRETAX EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the pretax gain/loss resulting from nonrecurring or unusual events.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

Data for this field is generally not available prior to 1993.

Includes Pretax Extraordinary Credit/Charge Per Share

Stock Data; Annual Item; Field 18261

All Industries:

INCLUDES PRETAX EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the pretax gain/loss resulting from nonrecurring or unusual events included in the net income of a company.

This item is only populated for the interim time series based on the availability of underlying data. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

Income From Continuing Operations

Supplementary (Income) Data, Annual Item; Field 18150

All Industries:

INCOME FROM CONTINUING OPERATIONS represents the amount earned by a company before any adjustment for preferred dividends, discontinued operations and extraordinary items. Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Income Tax Credits

Income Data, Annual Item; Field 18185

All Industries:

INCOME TAX CREDITS represent a direct dollar-for-dollar reduction in tax liability. It is not a tax credit as a result of deficit earnings where a company would have no tax liability.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Tax losses carryforward/carrybackward
Royalty tax credits
Research and development tax credits

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Income Taxes

Expense Data, Annual Item; Field 01451

All Industries:

INCOME TAXES represent all income taxes levied on the income of a company by federal, state and foreign governments.

It includes but is not restricted to:

- Federal income taxes
- State income taxes
- Foreign income taxes
- Charges in lieu of income taxes
- Charges equivalent to investment tax credit
- Income taxes on dividends or earnings of unconsolidated subsidiaries or minority interest, if reported before taxes
- Deferred taxation charges

It excludes:

- Domestic International Sales Corporation taxes
- Ad Valorem taxes
- Excise taxes
- Windfall profit taxes
- Taxes other than income
- General and services taxes

Footnotes:

A. Includes other taxes
B. Not comparable and includes other taxes
C. Includes only domestic tax
D. Includes employee profit sharing
F. Exempt of income taxes
G. Includes minority interests

Income Taxes Payable

Liability Data, Annual Item; Field 03063

Industrials, Insurance:

INCOME TAXES PAYABLE represents an accrued tax liability which is due within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It excludes:

- Taxes other than income
- Ad Valorem taxes
- Value Added taxes
- General and Services taxes
- Excise taxes
- Windfall profit taxes

Footnotes:

A. Includes other taxes
B. Includes employee profit sharing

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Increase/Decrease In Accounts Payable

Cash Flow Data, Annual Item; Field 04827

Industrials, Other Financial Companies:

INCREASE/DECREASE IN ACCOUNTS PAYABLE represents the change in the amount of accounts payable from one year to the next as reported in the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Increase/Decrease – Cash – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06970

All Industries:

INCREASE/DECREASE – CASH – GAAP represents the change in cash and short term investments from one year to the next for non-U.S. companies adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Increase/Decrease In Cash and Short Term Investments

Cash Flow Data, Annual Item; Field 04851

All Industries:

INCREASE/DECREASE IN CASH AND SHORT TERM INVESTMENTS represent the change in cash and short term investments from one year to the next. This item is available only when the Statement of Changes in Financial Position is based on cash and short term investments.

Increase/Decrease In Federal Home Loan Advances

Cash Flow Data, Annual Item; Field 04443

Banks:

INCREASE/DECREASE IN FEDERAL HOME LOAN ADVANCES represents the increase or decrease in federal home loan advances from one year to the next as reported in the cash flow statement.

Data for this field is generally not available prior to 1991.

Increase/Decrease In Income Tax Payable

Cash Flow Data, Annual Item; Field 04828

Industrials, Other Financial Companies:

INCREASE/DECREASE IN INCOME TAX PAYABLE represents the change in the amount of income taxes payable from one year to the next as reported in the cash flow statement.

Data in this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Increase/Decrease In Other Accruals

Cash Flow Data, Annual Item; Field 04829

Industrials, Other Financial Companies:

INCREASE/DECREASE IN OTHER ACCRUALS represents the change in the amount of accruals from one year to the next as reported in the cash flow statement.

Data in this field is generally not available prior to 1992.

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Footnotes:
A. No standard text

Increase/Decrease In Short Term Borrowings

Cash Flow Data, Annual Item; Field 04821

All Industries:

INCREASE/DECREASE IN SHORT TERM BORROWINGS represent the increase or decrease in short term borrowings from one year to the next as reported in the cash flow statement.

Footnotes:
A. Included in funds from/for other operating activities or long term debt

Increase/Decrease In Working Capital

Supplementary (Cash Flow) Data, Annual Item; Field 04900

All Industries:

INCREASE/DECREASE IN WORKING CAPITAL represents the change in working capital from one year to the next year.

Increase In Deposits

Cash Flow Data, Annual Item; Field 04441

Banks:

INCREASE IN DEPOSITS represents the increase in deposits from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:
- Net changes in deposits if an increase
- Transferred deposits
- Proceeds from the issuance of certificates of deposits
- Proceeds from receipt of public fund deposits

Footnotes:
A. Net of decrease
B. No standard text

Increase In Investments

Cash Flow Data, Annual Item; Field 04760

All Industries:

INCREASE IN INVESTMENTS represents the investments bought during the accounting period of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
- Purchase of portfolio investments
- Increase in short term investments
- Increase in marketable securities (if using FASB 95)
- Increase in short term investments when disclosed with investing activities

Footnotes:
A. Increase in investments, net of decrease
B. No standard text

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Increase In Loans

Cash Flow Data, Annual Item; Field 04753

Banks:

INCREASE IN LOANS represents the increase in loans from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Loans originated or acquired
Leases made to customers
Purchase of loan portfolios
Net increase in customer loans (if an increase)

Index Information

See STOCK INDEX INFORMATION

Indicated Dividend Rate

Stock Data, Current Item; Field 05190

All Industries:

INDICATED DIVIDEND RATE represents the last dividend declared times four and includes any extras declared in the last twelve months for U.S. and Canadian companies. This is the dividends expected to be paid by the company during the next twelve months. For non U.S./Canadian companies, it is the last twelve months dividends.

This item is available at the security level and is shown per 1,000 shares for Brazilian companies.

Indicator – ADR/U.S. Foreign Filer

Descriptive Data, Current Item; Field 11503

All Industries:

INDICATOR – ADR indicates that the Worldscope Identifier represents an ADR (A) or a Foreign Filer (F).

Indicator - Currently A Multiple Share Company

Descriptive Data, Current Item; Field 11501

All Industries:

INDICATOR - CURRENTLY A MULTIPLE SHARE COMPANY indicates which companies currently have more than one type of common/ordinary share. If a company has more than one type of share an "X" would be provided in this field. If a company had more than one type of common/ordinary share in the past and all but one is currently inactive, the data will still be provided in this field.

Indicator – Limited Data Set Company

Supplementary Data, Current Item; Field 11519

All Industries:

INDICATOR – LIMITED DATA SET COMPANY when available indicates that only a limited set of data items is available for the company.

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Indicator – Primary Issue

Security Data, Current Item; Field 11526

All Industries:

INDICATOR – PRIMARY ISSUE is provided on the security level identifier for the share type selected as the primary issue of the company. The prices and dividends for this share type are shown at the company level. An “X” is provided in this field on the security identifier selected as the primary issue.

Indicator – Sponsored/Unsponsored

Descriptive Data, Current Item; Field 11502

All Industries:

INDICATOR – SPONSORED/UNSPONSORED indicates whether or not the ADR is a sponsored or unsponsored program. An "S" in this field indicates sponsored, a "U" indicates unsponsored.

This item is only available for ADRs.

Indicator – Trades ADR

Descriptive Data, Current Item; Field 11496

All Industries:

INDICATOR - ADR indicates companies which have American Depository Receipts trading on a U.S. exchange. If a company has ADRs and the ADRs record is available on Worldscope, an "X" would be provided in this field.

Industry Group

Descriptive Data, Current Item; Field 06011

All Industries:

INDUSTRY GROUP represents a four digit numeric code assigned to the company to represent its industry group. Each company is classified into a major industry group, represented by the first two digits of the code. In addition each company is further classified within its major group into a subordinated industry group. The following is the definition of the industry codes:

1300	AEROSPACE
1310	Engines, Components & Parts Manufacturers
1320	Military & Commercial Aircraft Manufacturers
1330	Missile & Missile Parts Manufacturers
1340	Private & Business Aircraft Manufacturers
1350	Miscellaneous Aerospace
1600	APPAREL
1610	Apparel Manufacturers
1620	Diversified Apparel Manufacturers
1630	Hosiery Manufacturers
1640	Shoe Manufacturers
1900	AUTOMOTIVE
1910	Diversified Automotive Manufacturers
1920	Original Parts & Accessories Manufacturers
1930	Replacement Parts & Accessories Manufacturers
1940	Truck & Trailer Manufacturers

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2200	BEVERAGES
2210	Brewers
2220	Distillers
2230	Soft Drink Producers & Bottlers
2500	CHEMICALS
2510	Diversified Chemical Manufacturers
2520	Household Chemicals
2530	Industrial Chemicals & Gases Manufacturers
2540	Paint & Resin Manufacturers
2550	Rubber & Tire Manufacturers
2560	Sulphur Producers
2570	Synthetic Fibers
2580	Miscellaneous Chemicals
2800	CONSTRUCTION
2810	Diversified Construction Companies
2820	Brick, Clay & Refractory Products
2830	Builders' Metal Products
2840	Cement Products
2850	Construction Aggregates
2860	Construction Machinery
2870	Engineering & Contracting Services
2880	Home Builders
2890	Gypsum, Lumber & Building Supplies
2891	Plumbing, Heating & Air Conditioning
2892	Prefabricated & Mobile Home Builders
2893	Miscellaneous Construction
3100	DIVERSIFIED
3110	General Diversified
3400	DRUGS, COSMETICS & HEALTH CARE
3410	Diversified
3420	Cosmetics & Toiletries
3430	Ethical Drug Manufacturers
3440	Medical, Surgical & Dental Suppliers
3700	ELECTRICAL
3710	Diversified Electrical Manufacturers
3720	Appliances & Consumer Products
3730	Industrial & Commercial Electrical Equipment
3740	Power Transmission Equipment

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3750	Miscellaneous Electrical
4000	ELECTRONICS
4010	Diversified
4020	Automatic Controls
4030	Electronic Data Processing Equipment
4040	Government & Defense Electronic Systems
4050	Instruments, Gauges & Meters
4060	Parts & Components
4070	Radio, T.V. & Phonograph Manufacturers
4080	Systems & Subsystems
4090	Miscellaneous Electronics
4300	FINANCIAL
4310	Commercial Banks - Multi-Bank Holding Companies
4320	Commercial Banks - One Bank Holding Companies
4350	Investment Companies
4360	Commercial Finance Companies
4370	Insurance Companies
4380	Land and Real Estate
4390	Personal Loan Company
4391	Real Estate Investment Trust Companies, including Business Trusts
4392	Rental & Leasing
4393	Savings & Loan Holding Companies
4394	Securities Brokerage Firms
4395	Miscellaneous Financial
4600	FOOD
4610	Diversified
4620	Bakers
4630	Canners & Processors
4640	Confectionery Goods
4650	Dairy Products
4660	Grain, Flour & Cereal
4670	Meat Packers
4680	Sugar Producer
4690	Miscellaneous Food
4900	MACHINERY & EQUIPMENT
4910	Diversified Machinery
4920	Agricultural Machinery
4930	Business Machines & Office Equipment
4940	Construction Machinery
4950	Engines

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4960	Gauges & Meters Manufacturers
4970	Industrial Machinery
4980	Machine Tools
4990	Portable Tools
4991	Transportation Equipment
4992	Miscellaneous Machinery & Equipment
5200	METAL PRODUCERS
5210	Diversified
5220	Aluminum Producers
5230	Copper Producers
5240	Gold Producers
5250	Iron Ore Producers
5260	Lead & Zinc Producers
5270	Silver Producers
5280	Steel Producers - Integrated
5290	Steel Producers - Non-Integrated
5291	Steel Producers - Specialty
5292	Miscellaneous Metal Producers
5500	METAL PRODUCT MANUFACTURERS
5510	Diversified
5520	Bearing Manufacturers
5530	Metal Containers
5540	Metal Fasteners
5550	Supplies & Distributors
5560	Wire, Chain & Spring
5570	Miscellaneous Metal Products Manufacturers
5800	OIL, GAS, COAL & RELATED SERVICES
5810	Coal Producers
5820	Crude Oil & Natural Gas Producers
5830	Holding Companies
5840	Integrated Domestic Oil Producers
5850	Integrated International Oil Producers
5860	Liquefied Petroleum Gas Distributors
5870	Exploration, Drilling Service & Equipment
5880	Oil Refiners & Distributors
5890	Miscellaneous Oil, Gas & Coal
6100	PAPER
6110	Diversified
6120	Packaging Products
6130	Printing & Writing Paper

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6140	Miscellaneous Paper
6400	PRINTING & PUBLISHING
6410	Book Publishers
6420	Magazine Publishers
6430	Newspaper Publishers
6440	Printers
6450	Miscellaneous Printing & Publishing
6700	RECREATION
6710	Games & Toys
6720	Motion Picture Producers & Distributors
6730	Musical Instruments
6740	Photographic Equipment & Supplies
6750	Radio & T.V. Broadcasts
6760	Restaurants & Fast Food Franchisers
6770	Sporting Goods
6780	Miscellaneous Recreation
7000	RETAILERS
7010	Apparel Store Chains
7020	Department Store Chains
7030	Discount Stores
7040	Drug Store Chains
7050	Local Food Store Chains
7060	National Regional Food Store Chains
7070	Shoe Retailers
7080	Variety Store Chains
7090	Vending Machine Operators
7091	Miscellaneous Retailers
7300	TEXTILES
7310	Diversified
7320	Apparel Fabrics
7330	Home Furnishings
7340	Miscellaneous Textiles
7600	TOBACCO
7610	Cigar Manufacturers
7620	Cigarette Manufacturers
7630	Miscellaneous Tobacco
7900	TRANSPORTATION
7910	Airlines

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7920	Freight Forwarders
7930	Railroads
7940	Railroad Holding Companies
7950	Shipping
7960	Trucking
7970	Miscellaneous Transportation
8200	UTILITIES
8210	Communications
8220	Electric Power Companies
8230	Electric Power Holding Companies
8240	Electric Power & Gas Companies
8250	Natural Gas Distributors
8260	Natural Gas Holding Companies
8270	Natural Gas Pipelines
8280	Water Companies
8500	MISCELLANEOUS
8510	Advertising Agencies
8520	Furnishings
8530	Glass
8540	Hotel & Motel Chains
8550	Medical Services
8560	Industrial Abrasives
8570	Scientific Equipment & Supplies
8580	Service Organizations
8590	Shipbuilding
8591	Wholesalers
8592	Miscellaneous Companies

Insurance Reserves – GAAP

Supplementary (Liability) Data, Annual Item; Field 06740

Insurance Companies:

INSURANCE RESERVES – GAAP represents the insurance reserves of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INSURANCE RESERVES – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Insurance Reserves - Total

Liability Data, Annual Item; Field 03030

Insurance Companies:

INSURANCE RESERVES - TOTAL represent the sum of benefit and loss reserves, unearned premiums, policy and contract claims and other reserves.

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Insurance Reserves - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08661

Insurance Companies:

(Current Year's Total Insurance Reserves / Last Year's Total Insurance Reserves - 1) * 100

Insurance Reserves - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08665

Insurance Companies:

((Current Year's Total Insurance Reserves / Total Insurance Reserves six years ago, reduced to a compound annual rate) - 1) * 100

Intangible Other Assets

Asset Data, Annual Item; Field 02649

All Industries:

INTANGIBLE OTHER ASSETS represent other assets not having a physical existence. The value of these assets lies in their expected future return.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Goodwill/Cost in excess of net assets purchased (Wsc Field 18280)
Patents
Copyrights
Trademarks
Formulae
Franchises of no specific duration
Capitalized software development costs/Computer programs
Organizational costs
Customer lists
Licenses of no specific duration
Capitalized advertising cost
Mastheads (newspapers)
Capitalized servicing rights
Purchased servicing rights

Footnotes:

A. May include tangible assets and/or deferred charges

Intangible Other Assets – GAAP

Supplementary (Asset) Data, Annual Item; Field 06694

All Industries:

INTANGIBLE OTHER ASSETS – GAAP represents all other intangible assets except for Goodwill adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INTANGIBLE OTHER ASSETS for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

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Interbank Loans

Asset Data, Annual Item; Field 02055

Banks:

INTERBANK LOANS represent transactions between banks that are not classified as cash. This item is only available for non-U.S. banks.

It includes but is not restricted to:

Claims on banks
Amounts due from credit/financial institutions
Placings for banks
Overdrafts from banks
Deposits with Banks (other than Central Banks)
Call Loans
Due from banks
Commercial papers and other debt purchased (Japan)
Money at call and short notice

Footnotes:

F. Includes some type of loans
G. Includes near cash items
I. Includes short term investments

Interest & Fees On Loans

Income Data, Annual Item; Field 01007

Banks:

INTEREST & FEES ON LOANS represent the amount that a borrower must pay the bank for the use of its depositors' money and other charges on loans such as loan origination fees.

It includes but is not restricted to:

Lendings to customers (U.K.)
Lease Receivables (U.K.)
Interest on Loans and discounts (Spain)

Footnotes:

A. Includes interest income on bank deposits
B. No standard text

Interest Capitalized

Income Data, Annual Item; Field 01255

All Industries:

INTEREST CAPITALIZED represents an allowance on borrowed funds used for long term projects or construction.

For Utilities, it includes allowance for funds used during construction that are related to borrowed monies. It excludes allowance for borrowed funds used during construction that are not interest related.

Interest Coverage

See FIXED CHARGE COVERAGE RATIO

Interest Expense - Total

Expense Data, Annual Item; Field 01075

Banks, Other Financial Companies:

INTEREST EXPENSE - TOTAL represents the total amount of interest paid by the bank.

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It includes but is not restricted to:

Interest expense on deposits
Interest expense on federal funds
Interest expense on commercial paper
Interest expense on short term borrowing
Interest expense on long term debt
Interest expense on securities purchased under resale agreements

For Other Financial Companies:

It includes but is not restricted to:

Interest expense on debt (Wsc field 01251)
Interest capitalized (Wsc field 01255)

Footnotes:

A. Includes commissions and fees paid
B. Includes interest expense on debt

Interest Expense On Bank Deposits

Expense Data, Annual Item; Field 01072

Banks:

INTEREST EXPENSE ON BANK DEPOSITS represents the total interest paid by the bank on their savings and other time deposits.

It includes but is not restricted to:

Interest on deposits, current accounts and other borrowings
Interest on current and demand accounts
Interest on savings accounts
Interest on other time deposits

Interest Expense On Debt

Expense Data, Annual Item; Field 01251

All Industries:

INTEREST EXPENSE ON DEBT represents the service charge for the use of capital before the reduction for interest capitalized. If interest expense is reported net of interest income, and interest income cannot be found the net figure is shown.

It includes but is not restricted to:

Interest expense on short term debt
Interest expense on long term debt and capitalized lease obligations
Amortization expense associated with the issuance of debt
Similar charges

Footnotes:

A. Net expense
B. Similar charges are included
C. Other financial charges may be included
D. Net interest expense and similar charges may be included
J. Includes other income or expense
L. Includes income taxes

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Interest Expense On Federal Funds

Expense Data, Annual Item; Field 01073

Banks:

INTEREST EXPENSE ON FEDERAL FUNDS represents the interest paid by the bank on federal funds bought from other banks.

It includes but is not restricted to:

Interest expense on securities purchased under resale agreements

Footnotes:

A. Included in interest expense on other borrowed funds

Interest Expense On Other Borrowed Funds

Expense Data, Annual Item; Field 01074

Banks:

INTEREST EXPENSE ON OTHER BORROWED FUNDS represents interest paid on all short term borrowings except federal funds and securities purchased under resale agreements.

It includes but is not restricted to:

Interest on short term debt
Interest on commercial paper
Interest on due to banks (Spain)

Footnotes:

A. Includes interest expense on federal funds purchased/securities purchased under resale agreements

Interest Income

See NON-OPERATING INTEREST INCOME

Interest Income (Cash Flow)

Supplementary (Cash Flow) Data, Annual Item; Field 04149

Industrials, Other Financial Companies:

INTEREST INCOME represents the amount of interest received during the year as shown on the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
B. Net income
C. May include other financial income

Interest Income - Total

Income Data, Annual Item; Field 01016

Banks, Other Financial Companies:

INTEREST INCOME - TOTAL represents income received from all earning assets such as loans and investment securities.

It includes but is not restricted to:

Interest and fees on loans
Interest on federal funds
Interest on bank deposits
Interest on state, county and municipalities funds
Interest on U.S. government and federal agencies securities

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Federal funds sold and securities purchased under resale agreements
Lease financing
Net leasing revenues
Other interest or dividend income
Interest on investments - listed (U.K.)
Interest on investments - unlisted (U.K.)
Interest on government debt securities
Interest on equity investments
Placings with banks (U. K.)
Short term funds (U.K.)
Interest on funds at central bank
Interest on funds from banks (Spain)
Lendings to customers (U.K.)
Lease receivables (U.K)
Interest on loans and discounts (Spain)
Interest on investment securities
Interest on mortgage-backed securities
Dividend income

Footnotes:

A. Includes commissions and fees
B. Net of interest expenses
C. Includes foreign exchange gain/loss
D. Includes investment income
F. Includes other income

Interest Income On Bank Deposits

Income Data, Annual Item; Field 01009

Banks:

INTEREST INCOME ON BANK DEPOSITS represents income derived from time and other savings deposits placed by the bank in other banks.

It includes but is not restricted to:

Placings with banks (U.K.)
Short term funds (U.K.)
Interest on funds at Central Bank
Interest on due from banks (Spain)

Interest Income On Federal Funds

Income Data, Annual Item; Field 01008

Banks:

INTEREST INCOME ON FEDERAL FUNDS represents income derived from the sale of the bank's federal funds to other banks.

It includes but is not restricted to:

Interest on securities sold under resale agreements

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Interest On Government Securities

Income Data, Annual Item; Field 01010

Banks:

INTEREST ON GOVERNMENT SECURITIES represents income derived by banks in return for its investment in government, federal agency and state, county and municipal securities.

It includes but is not restricted to:

Interest on mortgage backed securities
Interest on investments listed (U.K.)
Interest on investments unlisted (U.K.)
Interest on government debt securities
Interest/dividends on investment securities-taxable (Wsc field 18094)
Interest/dividends on investment securities-tax exempt (Wsc field 18095)
Interest/dividends securities available for sale-taxable (Wsc field 18096)
Interest/dividends securities available for sale-tax exempt (Wsc field 18097)
Interest/dividends on trading account securities (Wsc 18140)

Interest Paid (Cash Flow)

Supplementary (Cash Flow) Data, Annual Item; Field 04148

Industrials, Other Financial Companies:

INTEREST PAID (CASH FLOW) represents the amount of interest paid by the company during the year as shown on the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
B. Net expense
C. May include other financial expense

Interest Payable

Supplementary (Liability) Data, Annual Item; Field 03062

Industrials, Other Financial Companies:

INTEREST PAYABLE represents the amount of interest that is due to be paid within one year.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Interest Rate - Estimated Average

Profitability Ratio, Annual Item; Field 08356

All Industries:

Interest Expense on Debt / (Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) * 100

Interest Rate - Estimated Average - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08360

All Industries:

Arithmetic average of the last five years of Interest Rates - Estimated Average.

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Interest/Dividends On Investment Securities - Taxable

Supplementary (Income) Data, Annual Item; Field 18094

Banks:

INTEREST/DIVIDENDS ON INVESTMENT SECURITIES - TAXABLE represent the income derived by banks on its taxable investment securities.

Data for this field is generally not available prior to 1993.

It includes but is not restricted to:

Interest on mortgage-backed securities
Interest on investments - listed
Interest on investments - unlisted
Interest on government debt securities

Footnotes:

A. No standard text

Interest/Dividends On Investment Securities - Tax Exempt

Supplementary (Income) Data, Annual Item: Field 18095

Banks:

INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAX EXEMPT represents the income derived by banks on its tax exempt investment securities available for sale.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

Interest/Dividends On Securities Available For Sale - Taxable

Supplementary (Income) Data, Annual Item; Field 18096

Banks:

INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAXABLE represents the income derived by banks on its taxable investment securities available for sale.

Data for this field is generally not available prior to 1993.

It includes but is not restricted to:

Interest on mortgage-backed securities
Interest on investments - listed
Interest on investments - unlisted
Interest on government debt securities

Footnotes:

A. No standard text

Interest/Dividends On Securities Available For Sale - Tax Exempt

Supplementary (Income) Data, Annual Item; Field 18097

Banks:

INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAX EXEMPT represents the income derived by banks on its tax exempt investment securities available for sale.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

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Interest/Dividends On Trading Account Securities

Supplementary (Income) Data, Annual Item; Field 18098

Banks:

INTEREST/DIVIDENDS ON TRADING ACCOUNT SECURITIES represent the income derived by banks on its trading account securities.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

Interest Receivables

Asset Data, Annual Item; Field 02280

Banks:

INTEREST RECEIVABLES represents all the interest income due but not yet collected.

Interim Net Profit - Quarter 1, 2, 3, 4

Supplementary (Income) Data, Annual Item; Fields 19109, 19110, 19111, 19112, respectively

All Industries:

INTERIM NET PROFIT - QUARTER 1, 2, 3, 4 represents the quarterly income/loss before extraordinary items and preferred and common dividends, but after operating and non-operating income and expenses, minority interest and equity in earnings. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

Footnotes:

A. Net income is before the effect of minority interest
C. Before capital contribution and state guarantees by government or interest on same
D. Profit before appropriations and tax
F. Profit before tax
G. Six months
H. Changed reporting practice to exclude the effect of allocations to untaxed reserves
I. No standard text
J. Includes extraordinary item
K. Eight months
L. Four months
N. Nine months

Interim Pretax Income - Quarter 1, 2, 3, 4

Supplementary (Income) Data, Annual Item; Fields 19105, 19106, 19107, 19108 respectively

All Industries:

INTERIM PRETAX EARNINGS - QUARTER 1, 2, 3, 4 represent the income/loss before any federal, state or local taxes generated during each quarter. It is total revenue minus both operating and non-operating expenses. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

Footnotes:

A. Net of income taxes
B. No standard text
G. Six months
K. Eight months
L. Four months
N. Nine months

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Interim Sales - Quarter 1, 2, 3, 4

Supplementary (Income) Data, Annual Item; Fields 19101, 19102, 19103, 19104 respectively

All Industries:

INTERIM SALES - QUARTER 1, 2, 3, 4 represent the amount of net sales/revenues generated during the quarter as reported by the company. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

It excludes:

Excise taxes
Windfall profit taxes
Value added taxes
General and service taxes

Footnotes:

A. Gross total sales or revenue
B. Net sales include value-added, excise, windfall profit or sales tax
BA. Major accounting standards switch
BB. Change from unconsolidated to consolidated reports
BC. Major reorganization
BD. Change from domestic consolidation to worldwide consolidation
BE. Major accounting standards switch and major reorganization
BF. Change from domestic consolidation and one other country to worldwide consolidation
BG. Change from domestic consolidation and one other country to worldwide consolidation
BH. Change from worldwide consolidation to domestic consolidation
BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation
BJ. Change from domestic consolidation to unconsolidated reports
BK. Includes investment income
BL. Change from worldwide consolidation to unconsolidated reports
BN. Major reorganization - change in perimeter of consolidation
BP. Change in accounting method for domestic companies to full consolidation to equity method.
BQ. Substantial change in forms of financial statements
C. Includes deferred profit on installment sales
G. Six months
I. Value-added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated
J. Four month sales
K. Eight month sales
L. No standard text
M. Includes equity in pretax income which cannot be separated
N. Nine months
Q. Revenue attributable to banking business is not disclosed
R. Net of interest expense
W. Includes other income
Z. Holding company

International Assets

Geographic Data, Annual Item; Field 07151

All Industries:

INTERNATIONAL ASSETS represent total or identifiable assets of foreign operations before adjustments and eliminations.

Footnotes:

A. Includes foreign currency translation
AA. No standard text

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B. Excludes European countries
C. After adjustments and eliminations of inter-company transfers
D. Net assets
F. Excludes research products
H. Transfers between geographic areas are immaterial and not separately stated
J. Excludes a geographic area
K. Average assets
M. Tobacco operations only
N. Foreign operations not consolidated
O. Includes assets of associate companies
Q. Segment reporting for international operations which appear substantial are not provided
S. Excludes EEC Countries
T. Net operating assets
V. Before inter-company eliminations
Z. Appears to be a domestic company or has very little foreign operations

International Auditors & Affiliates

See PARENT AUDITORS & AFFILIATES

International Operating Income

Geographic Data, Annual Item; Field 07126

All Industries:

INTERNATIONAL OPERATING INCOME represents operating income generated from operations in foreign countries before adjustments and eliminations.

Footnotes:

A. Pretax Income
AA. No standard text
B. Net Income
C. Before Extraordinary Items
D. Parent company figures
F. Excludes research products
G. After adjustments and eliminations of inter-company sales
H. Transfers between geographic areas are immaterial and not separately stated
I. After tax operating income
J. Excludes a geographic area
K. Prior data not comparable due to an accounting change
L. Before extraordinary items and excludes a geographic area
M. Tobacco operations only
N. Net income before interest and taxes
O. Includes income of associate companies
P. Excludes European Countries
Q. Segment reporting for international operations which appear substantial are not provided
S. Excludes EEC Countries
V. Before inter-company eliminations
Z. Appears to be a domestic company or has very little foreign operations

International Sales

Geographic Data, Annual Item; Field 07101

All Industries:

INTERNATIONAL SALES represent sales generated from operations in foreign countries.

It excludes:

Export sales

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Excise taxes
Windfall profit taxes
Value Added taxes (VAT)
General and Services taxes (GST)

Footnotes:

A. After adjustments and eliminations of inter-company transfers
AA. No standard text
B. Includes export sales which cannot be subtracted out
C. Excludes European Countries
D. Parent company figures
F. Excludes Research Products
G. Includes shares of sales of associated companies
H. Transfers between geographic areas are immaterial & not separately stated
I. Includes interest and other income
J. Excludes a geographic area
K. Includes excise taxes
L. Includes inter-company eliminations
M. Tobacco operations only
N. Foreign operations not consolidated
Q. Segment reporting for international operations which appear substantial are not provided
R. Includes discontinued operations
S. Excludes EEC Countries
T. Includes other income
V. Before inter-company eliminations
Z. Appears to be a domestic company with a little foreign operations

Internet Address

Descriptive Data, Current Item; Field 06030

All Industries:

INTERNET ADDRESS represents the address where the company can be contacted on the World Wide Web.

Inventories - Days Held

Liquidity Data, Annual Item; Field 08126

All Industries:

360 / (Cost of Goods Sold (excl Depreciation) / (Current Years' Inventories + Last Years' Inventories) / 2)

If Cost of Goods Sold (excl Depreciation) is not available, Net Sales or Revenues is used.

Inventories - Days Held - 5 Yr Avg

Liquidity Data, Annual Item; Field 08130

All Industries:

Arithmetic Average of the last five years of Inventories-Days Held

Inventories - Total

Asset Data, Annual Item; Field 02101

Industrials, Other Financials Companies:

INVENTORIES - TOTAL represent tangible items or merchandise net of advances and obsolescence acquired for either (1) resale directly or (2) included in the production of finished goods manufactured for sale in the normal course of operation. In manufacturing companies this item is classified as follows (depending upon the stage of completion in the manufacturing process):

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A. Finished goods, consisting of products ready for sale.

B. Work in process, consisting of products in various stages of production.

C. Raw materials and supplies, consisting of items that will enter directly or indirectly into the production of finished goods. In non-manufacturing companies finished goods bought for resale is the major portion of the inventories.

It includes but is not restricted to:

Advances and deposits to subcontractors and purchase of materials and other manufacturing costs
Revenue stamps
Unbilled costs on contracts
Contracts in Progress
Supplies (usually office supplies)
For U.S. corporations, reserve for LIFO
Film and program exhibition rights, if part of current assets
Deferred fuel costs

It excludes:

Tools that are listed in current asset section
Supplies and prepaid expenses for companies that lump these items together
Advances from customers
Contract Billings
For non-U.S. companies, negative inventories which arise from advances from customers greater than costs on long-term contracts. It is reclassified to current liabilities.

Footnotes:

C. Includes other current assets
D. Net of prepayments on work in process
F. Before adjustment for prepayment of work in progress that has been treated as liability
H. Includes advances to suppliers
I. No standard text

Inventories % Total Current Assets

Liquidity Ratio, Annual Item; Field 08116

All Industries:

Inventories / Current Assets-Total * 100

Inventories % Total Current Assets - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08120

All Industries:

Arithmetic average of the last five years of Inventories % Total Current Assets

Inventory Turnover

Liquidity Ratio, Annual Item; Field 08136

All Industries:

Cost of Goods Sold (excl Depreciation) / (Current Years' Inventories + Last Years' Inventories) / 2

If Cost of Goods Sold (excl Depreciation) is not available or zero, then Net Sales or Revenues is used.

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Inventory Turnover - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08140

All Industries:

Arithmetic average of the last five years of Inventory Turnover

Invested Assets % Liabilities

Leverage Ratio, Annual Item; Field 15097

Banks:

Investments-Total / (Total Liabilities - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Liabilities

Insurance Companies:

Investments-Total / Total Liabilities * 100

Other Financial Companies:

Investments-Total / (Total Liabilities - Custody Securities) * 100

Invested Assets % Liabilities - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15100

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years of Invested Assets % Liabilities

Invested Assets % Total Assets

Asset Utilization Ratio, Annual Item; Field 15091

Banks:

Investments-Total / (Total Assets - Customer Liabilities on Acceptances) *100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:

Investments-Total / Total Assets * 100

Other Financial Companies:

Investments-Total / (Total Assets - Custody Securities) * 100

Invested Assets % Total Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 15094

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years of Invested Assets % Total Assets

Invested Assets % Total Deposits

Leverage Ratio, Annual Item; Field 15161

Banks:

Investments-Total / Deposits-Total * 100

Invested Assets % Total Deposits - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15164

Banks:

Arithmetic average of the last five years of Invested Assets % Total Deposits

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Invested Assets & Loans % Total Deposits

Leverage Ratio, Annual Item; Field 15167

Banks:

(Investments-Total + Loans-Net) / Deposits-Total * 100

Invested Assets & Loans % Total Deposits - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15170

Banks:

Arithmetic average of the last five years of Invested Assets and Loans % Total Deposits

Investment Income

Income Data, Annual Item; Field 01006

Banks, Other Financial Companies:

INVESTMENT INCOME represents the realized gain or loss from the sale of investment securities.

It includes but is not restricted to:

- Option premiums
- Royalty or annuity income
- Capital Gains
- Investment banking income

Insurance Companies:

INVESTMENT INCOME represents all interest and investment income. If the insurance company reports this item net of investment expenses we show the net amount after excluding interest expense.

It includes but is not restricted to:

- Dividends from equity portfolios
- Interest on bond holdings
- Rent from real estate investments
- Rent from other property owned

Footnotes:

A. Net of provisions
B. Net of interest expenses
C. Gross investment income
D. Includes other income
F. Includes foreign exchange gain/loss
G. Includes some non-operating gain/loss
H. Includes commission income
I. Includes investment security gain/loss
J. Includes trading profits
K. Includes interest income
V. No standard text

Investment Income % Invested Assets

Profitability Ratio, Annual Item; Field 15575

Insurance Companies:

Investment Income / Last Year's Investments-Total * 100

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Investment Income % Invested Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15576

Insurance Companies:

Arithmetic average of the last five years of Investment Income % Invested Assets

Footnotes:

A. Three Year Average
B. Four Year Average

Investment Tax Credits

Cash Flow Data, Annual Item; Field 04100

Industrials, Other Financial Companies:

INVESTMENT TAX CREDITS represents the increase or decrease in the investment tax credit from one year to the next. An investment tax credit was a reduction in income tax liability that was granted by the U.S. federal government to firms that made new investments in certain asset categories, primarily equipment. The investment tax credit was repealed in 1986.

Investments – GAAP

Supplementary (Asset) Data, Annual Item; Field 06640

Banks, Insurance, Other Financial Companies:

INVESTMENTS – GAAP represents the Investments of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INVESTMENTS – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Investments In Sales and Direct Financing Leases

Asset Data, Annual Item; Field 02257

Other Financial Companies:

INVESTMENTS IN SALES AND DIRECT FINANCING LEASES represents the amount of funds invested by the lessor in capital equipment used in leases. Under this type of lease, the lessor is not a manufacturer or dealer. The lessor has acquired the property for the purpose of leasing it.

It includes but is not restricted to:

Direct financing leases
Sales type leases

Investments In Associated Companies

Asset Data, Annual Item; Field 02256

All Industries:

INVESTMENTS IN ASSOCIATED COMPANIES represent long term investments and advances in unconsolidated subsidiaries and affiliates in which the company has a business relationship or exercises control. It includes joint ventures.

Data is generally not available prior to 1989.

It includes but is not restricted to:

Investment in non-consolidated subsidiaries or associated companies
Investment in joint ventures
Advances in related companies (if the item is simply called advances then it will be update to Other Investments)
Advances/Loans to unconsolidated subsidiaries or related companies (if reported simply as loans, this item is shown in other investments)

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Footnotes:
A. Includes other investments

Investments - Total

Asset Data, Annual Item; Field 02255

Banks:

INVESTMENTS - TOTAL represent investment in securities which directly or indirectly creates a loan made by the bank.

It includes but is not restricted to:
U.S. treasury securities
Federal agency securities
State and municipal securities
Federal funds sold
Trading accounts securities
Securities purchased under resale agreements
Mortgage backed securities
Federal funds
Other securities
Other investments
Total securities available for sale (Wsc field 18093)

Insurance and Other Financial Companies:

INVESTMENTS - TOTAL represent the interest earning assets of the company.

It includes but is not restricted to:
For Insurance Companies:
Fixed income securities
Equity securities
Real estate assets
Mortgage & Policy loans
Other Investments
For Other Financial Companies:
Loans
Real estate assets
Finance Receivables
Other Investments

Investor Relations - Address

Descriptive Data, Current Item; Field 18358

All Industries:

INVESTOR RELATIONS - ADDRESS represents the location of the investor relations office. If the address is the same as the company then this field will not be available. If the company employs an outside public relations firm this firm's address is shown in this field.

Footnotes:
A. See company address

Investor Relations – E-mail Address

Descriptive Data, Current Item; Field 18356

All Industries:

INVESTOR RELATIONS – E-MAIL ADDRESS represents the e-mail address of the investor relations contact.

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Investor Relations - Name

Descriptive Data, Current Item; Field 18357

All Industries:

INVESTOR RELATIONS - NAME represents the person who is responsible for the maintenance of relations between the company and the investment community. The investor relations officer is responsible for supplying reports and information requested by shareholders, professional investors, brokers, and the financial media.

Investor Relations - Phone/Fax

Descriptive Data, Current Item; Field 18359

All Industries:

INVESTOR RELATIONS - PHONE/FAX represents the phone number/fax number at which the investor relations officer can be reached.

Footnote:

A. See company phone company

ISIN Number

Descriptive Data, Current Item; Field 06008

All Industries:

ISIN NUMBER represents a 12 digit alphanumeric identifier assigned to the company by the International Standards Organization (ISO) in order to provide standardization of securities identification.

For companies with more than one type of common/ordinary share, the ISIN shown is for the share type identified in field 6005 - Type of Share.

This item is also available at the security level.

ISIN Number - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Items; Fields 20007, 20107, 20207, 20307, 20407, 20507, 20607, respectively

All Industries:

ISIN NUMBER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a 12 digit alphanumeric identifier assigned to each type of common/ordinary share by the International Standards Organization (ISO) in order to provide worldwide standardization of securities identification.

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L

Land

Asset Data, Annual Item; Field 18375

Industrials, Other Financial Companies:

LAND represents the real estate without buildings held for productive use. Land is recorded at its purchase price plus any costs related to its purchase such as lawyer's fees, escrow fees, title and recording fees.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
C. Net of depreciation
D. Includes other

Latest Annual Updated

Descriptive Data, Current Item; Field 07016

All Industries:

LATEST ANNUAL UPDATED represents the most recent year where complete annual information reported by a company is available. This item is also updated for companies followed as a Limited Data Set company.

Lease Financing

Asset Data, Annual Item; Field 02264

Banks:

LEASE FINANCING represent loans made by the bank in order to finance leases.

It includes but is not restricted to:

Finance lease receivables

Lease Commitments - Year 1, Year 2, Year 3, Year 4, Year 5, Over 5 Years

Supplementary (Liability) Data, Annual Items; Fields 18141, 18142, 18143,18144,18145, 18146, respectively

All Industries:

LEASE COMMITMENTS - YEAR 1, YEAR 2, YEAR 3, YEAR 4, YEAR 5, OVER 5 YEARS represents the minimum lease commitments for operating leases that have been initialized or remaining lease terms in excess of one year, two years, three years, four years, five years and over five years; respectively.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Length Of Fiscal Period

Descriptive Data, Annual Item; Field 05351

All Industries:

LENGTH OF FISCAL YEAR represents the number of days in the company's fiscal year.

Life Insurance In Force

Supplementary Data, Annual Item; Field 18219

Insurance Companies:

LIFE INSURANCE IN FORCE represent the aggregate of the face amount of coverage paid up, or on which premiums are still being paid, as issued by a life insurance company.

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Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Loan Loss Coverage Ratio

Other Ratio, Annual Item; Field 15139

Banks:

(Pretax Income + Provision for Loan Losses) / Net Loan Losses

Loan Loss Coverage Ratio - 5 Yr Avg

Other Ratio, Annual Item; Field 15141

Banks:

Arithmetic average of the last five years of Loan Loss Coverage Ratios

Loans (Net) – GAAP

Supplementary (Asset) Data, Annual Item; Field 06660

Banks, Other Financial Companies:

LOANS (NET) – GAAP represents the net loans of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LOANS - NET for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Loans - Net

Asset Data, Annual Item; Field 02276

Banks, Other Financial Companies:

LOANS - NET represent the total amount of money loaned to customers after deducting reserves for loan losses.

For Banks:

It includes but is not restricted to:

Lease Financing

Total non-performing assets (Wsc field 02287)

For Other Financial Companies:

It includes but is not restricted to:

Lease Financing

Finance Receivables (Wsc field 02048)

Footnotes:

A. Includes reserve for loan losses
B. Gross loans
C. Includes investment assets
D. Includes interbank loans

Loans - Total

Asset Data, Annual Item; Field 02271

Banks, Other Financial Companies:

LOANS - TOTAL represent the total amount of money loaned to customers before reserves for loan losses but after unearned income.

It includes but is not restricted to:

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Lease financing
Finance Receivables

Footnotes:
A. Net of provisions for loan losses
B. Includes investment assets
C. Includes interbank loans
D. Net of unearned income

Loans - 1 Year Annual Growth

Growth Rate; Annual Item; Field 08666

Banks, Other Financial Companies:

(Current Year's Loans-Total / Last Year's Loans-Total - 1) * 100

Loans - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08670

Banks, Other Financial Companies:

((Current Year's Loans-Total / Loans-Total six years ago, reduced to a compound annual rate) - 1) * 100

Long Term Borrowings

Cash Flow Data, Annual Item; Field 04401

All Industries:

LONG TERM BORROWINGS represent the amount received by the company from the issuance of long term debt, (convertible and non-convertible), increase in capitalized lease obligations, and debt acquired from acquisitions.

Footnotes:
A. Includes reduction in long term debt
B. Includes increase in short term borrowings
C. Includes proceeds from stock
D. Includes other long term liabilities

Long Term Debt

Liability Data, Annual Item; Field 03251

All Industries:

LONG TERM DEBT represents all interest bearing financial obligations, excluding amounts due within one year. It is shown net of premium or discount.

It includes but is not restricted to:

Mortgages
Bonds
Debentures
Convertible debt
Sinking fund debentures
Long term bank overdrafts
Long term notes
Long term bills
Medium term loans
Long term royalties
Long term contracts
Industrial revenue bonds
Notes payable, due within one year and to be refunded by long term debt when carried as non-current liability

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Long term prepaid contracts
Advances and production payments
Talent and broadcasting rights
Capitalized lease obligations
Revolving credit
Long term advances from subsidiaries/associated companies
Compulsory convertible debt (South Africa)
Eurodollar borrowing
Long term liability in connection with ESOP
Federal Home Loan advances

It excludes:

Current portion of long term debt
Pensions
Deferred taxes
Minority interest

Footnotes:

A. Includes current portion
C. Includes some long term provisions and/or other long term liabilities
D. Includes current portion of long term debt and is not comparable
F. Includes short term borrowings
G. No standard text
H. Adjusted to exclude long term liabilities and/or provisions

Long Term Debt – GAAP

Supplementary (Liability) Data, Annual Item; Field 06769

All Industries:

LONG TERM DEBT – GAAP represents the total long term debt of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LONG TERM DEBT for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Long Term Debt – GAAP % Common Equity - GAAP

Leverage Ratio, Annual Item; Field 08277

All Industries:

Long Term Debt-GAAP / Last Year's Common Equity-GAAP * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Long Term Debt – GAAP % Common Equity – GAAP – 3 Yr Avg

Leverage Ratio, Annual Item; Field 08279

All Industries:

Arithmetic average of the last three years Long Term Debt % Common Equity-GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1996.

Long Term Debt – GAAP % Common Equity – GAAP – 5yr Avg

Leverage Ratio, Annual Item; Field 08281

All Industries:

Arithmetic average of the last five years Long Term Debt % Common Equity-GAAP

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This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1998.

Long Term Debt Excluding Capitalized Leases

Liability Data, Annual Item; Field 03245

All Industries:

LONG TERM DEBT EXCLUDING CAPITALIZED LEASES represents all interest bearing financial obligations of the company due after twelve months or the normal operating cycle of the company. It is shown net of premiums or discounts.

It includes but is not restricted to:

Mortgages
Bonds
Debentures
Convertible debt
Sinking fund debentures
Long term bank overdrafts
Long term notes
Long term bills
Medium term loans
Long term contracts
Long term royalties
Industrial Revenue Bond, if not clearly defined as a capitalized lease
Revolving credit
Long term advances from subsidiaries/associated companies
Long Term Prepaid Contracts
Advances and Production Payments
Talent and Broadcasting Rights
Notes Payable due within one year and to be refunded by long term debt when carried as a non-current liability
Compulsory convertible debt (South Africa)
Eurodollar borrowings
Long term liability in connection with ESOP
Federal Home Loan advances

It excludes:

Capitalized Lease Obligations
Current portion of Long Term Debt
Pensions
Deferred taxes
Minority Interest

Footnotes:

A. Includes current portion
C. Includes some long term provisions and/or other long term liabilities
D. Includes current portion of long term debt and is not comparable
F. Includes short term borrowings
G. No standard text
H. Adjusted to exclude long term liabilities and/or borrowings

Long Term Debt % Common Equity

Leverage Ratio, Annual Item; Field 08226

All Industries:

Long Term Debt / Common Equity * 100

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Insurance Companies:
Long Term Debt / (Common Equity + Policyholders' Equity) * 100
Exceptions:
Finland and Norway:
All Industries:
Long Term Debt / (Non-Equity Reserves + Common Equity) * 100
Insurance Companies:
Long Term Debt / (Non-Equity Reserves + Common Equity + Policyholders' Equity) * 100
Sweden (88 and prior years):
All Industries:
Long Term Debt / (Non-Equity Reserves *.5 + Common Equity) * 100
Insurance Companies:
Long Term Debt / (Non-Equity Reserves * .5 + Common Equity + Policyholders' Equity) * 100
Sweden (88 to 90):
All Industries:
Long Term Debt / (Non-Equity Reserves *.7 + Common Equity) * 100
Insurance Companies:
Long Term Debt / (Non-Equity Reserves * .7 + Common Equity + Policyholders' Equity) * 100
Sweden (91 and subsequent years):
All Industries:
Long Term Debt / Common Equity * 100
Insurance Companies:
Long Term Debt / (Common Equity + Policyholders' Equity) * 100

Long Term Debt % Common Equity - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08230

All Industries:
Arithmetic average of the last five years of Long Term Debt % Common Equity

Long Term Debt % Total Capital

Leverage Ratio, Annual Item; Field 08216

All Industries:
Long Term Debt / Total Capital * 100

Long Term Debt % Total Capital - Current

Leverage Ratio, Current Item; Field 08217

All Industries:
Current Long Term Debt / Current Total Capital * 100

Long Term Debt % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08220

All Industries:
Arithmetic average of the last five years of Long Term Debt % Total Capital

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Long Term Insurance Reserves

Expense Data, Annual Item; Field 01080

Insurance Companies:

LONG TERM INSURANCE RESERVES represent the expected discounted future payments for long term policies usually determined by regulatory agencies in each country.

It includes but is not restricted to:

Interest to policy holders

Experience refunds on long term policies

Footnotes:

A. Includes part of losses and claims expense

Long Term Liabilities Per Share

Stock Data, Annual Item; Field 05503

All Industries:

LONG TERM LIABILITIES PER SHARE represents the per share amount of the obligations of the company due after one year.

This item is shown per 1,000 shares for Brazilian companies.

Long Term Receivables

Asset Data, Annual Item; Field 02258

All Industries:

LONG TERM RECEIVABLES represent amounts due from customers that will not be collected within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Loans to other companies

Investment in sale type leases

Finance Receivables for industrial companies whose financial subsidiaries are consolidated

Footnotes:

A. Includes other assets

B. Includes long term loans to related companies

Loss Ratio

Profitability Ratio, Annual Item; Field 15549

Insurance Companies:

(Claim & Loss Expense + Long Term Insurance Reserves) / Premiums Earned * 100

Loss Ratio - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15552

Insurance Companies:

Arithmetic average of the last five years of Loss Ratios

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M

Machinery and Equipment

Asset Data, Annual Item; Field 18377

Industrials, Other Financial Companies:

MACHINERY AND EQUIPMENT represents the machines and machine parts needed by the company to produce its products.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Tools

Footnotes:

A. No standard text
C. Net of depreciation
D. Includes other

Major Shareholders

Stock Data, Current Item; Field 18370

All Industries:

MAJOR SHAREHOLDERS represent any individual or company that owns more than the local legal disclosure requirement of the outstanding shares of a company. The name of the individual or group along with the percent of outstanding shares held are shown in this fields. This is a free text field; shareholders are separated by a semi-colon.

This field replaces historic fields 18360 – 18369 Major Shareholders 1 – 10, which restricted collection to ten shareholders.

Market Capitalization

Stock Data, Annual Item; Field 08001

All Industries:

Market Price-Year End * Common Shares Outstanding

If Common Shares Outstanding is not available for the current year or prior year, then Common Shares Outstanding-Current is used.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level for 1987 and subsequent years.

Market Capitalization - Current

Stock Data, Current Item; Field 08005

All Industries:

Market Price-Current * Common Shares Outstanding-Current

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level.

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Market Capitalization - Current (U.S.$)

Supplementary Data, Current Item; Field 07211

All Industries:

MARKET CAPITALIZATION - CURRENT (U.S.$) represents the current total market value of a company based on current price and current shares outstanding converted to U.S. dollars using the current exchange rate.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level.

Market Capitalization - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Items; Fields 20023, 20123, 20223, 20323, 20423, 20523, 20623, respectively

All Industries:

Market Price-Current * Common Shares Outstanding-Current; for each type of common/ordinary share

Market Capitalization - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Items; Fields 20041, 20141, 20241, 20341, 20441, 20541, 20641, respectively

All Industries:

Market Price-Year End * Common Shares Outstanding; for each type of common/ordinary share

If Common Shares Outstanding is not available for the current year or prior year, then Common Shares Outstanding-Current is used.

Data for these fields is generally not available prior to 1987.

Market Capitalization – 1 Year Growth %

Growth Ratio, Annual Item; Field 08579

All Industries:

(Current Year's Market Capitalization / Last Year's Market Capitalization – 1) * 100

Data for this field is only available for 1989 and subsequent years and is also available at the security level.

Market Capitalization – 3 Year Growth

Growth Ratio, Annual Item; Field 08581

All Industries:

((Current Year's Market Capitalization / Market Capitalization four years ago, reduced to a compound annual rate) – 1) * 100.

Data for this field is only available for 1989 and subsequent years and is also available at the security level.

Market Capitalization (Public)

Stock Data, Annual Item; Field 08004

All Industries:

Market Price-Year End * (Common Shares Outstanding - Closely Held Shares)

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

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Market Capitalization (Public) - Current

Stock Data, Current Item; Field 08003

All Industries:

Market Price-Current * (Common Shares Outstanding-Current - Closely Held Shares-Current)

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

Market Capitalization (U.S.$)

Supplementary Data, Annual Item; Field 07210

All Industries:

MARKET CAPITALIZATION (U.S.$) represents the total market value of the company based on year end price and number of shares outstanding converted to U.S. dollars using the year end exchange rate.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level for 1987 and subsequent years.

Market Capitalization/Common Equity

Stock Performance Ratio, Annual Item; Field 09704

All Industries:

Market Capitalization / Common Equity

Exceptions:

Finland and Norway:

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves)

Sweden (88 and prior years):

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves * .5)

Sweden (89 to 90):

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves * .7)

Sweden (91 and subsequent years):

All Industries:

Market Capitalization / Common Equity

Market Capitalization/Common Equity - 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09721

All Industries:

Arithmetic average of the last five years of Market Capitalization/Common Equity

Market Capitalization/Trailing Twelve Months Sales Or Revenues

Stock Performance Ratio; Annual Item; Field 09905

All Industries:

Market Capitalization / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

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Market Price - Current

Stock Data, Current Item; Field 05006

All Industries:

MARKET PRICE - CURRENT represents the most recent price within the last sixty days available in the database. Where trade prices are not available bid prices are taken.

For companies with more than one type of common/ordinary share, Market Price - Current represents the price of the share identified in field 6005 - Type of Share.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. Trading temporarily suspended
NL. Not Listed

Market Price - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Items; Fields 20021, 20121, 20221, 20321, 20421, 20521, 20621, respectively

All Industries:

MARKET PRICE - CURRENT - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the most recent price within the last sixty days for each type of common/ordinary share of the company. Where trade prices are not available bid prices are taken.

This item is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. Trading temporarily suspended
NL. Not Listed

Market Price - High

Stock Data, Annual Item; Field 05002

All Industries:

MARKET PRICE - HIGH represents the highest price in the calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - High represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. All highs based on daily close

Market Price - Low

Stock Data, Annual Item; Field 05003

All Industries:

MARKET PRICE - LOW represents the lowest price in the calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Low represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. All lows based on daily close

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Market Prices - Monthly Close

Stock Data, Annual Items; Fields 05015 January, 05020 February, 05025 March, 05030 April, 05035 May, 05040 June, 05045 July, 05050 August, 05055 September, 05060 October, 05065 November, 05070 December

All Industries:

MARKET PRICE - MONTHLY CLOSE represents the closing price of the stock at its respective month end.

For companies with more than one type of common/ordinary share, Market Price - Monthly Close represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent year and are shown per 1,000 shares for Brazilian companies.

Footnotes:

A. No price available
B. No price available - trading suspending

Market Prices - Monthly High

Stock Data, Annual Items; Fields 05016 January, 05021 February, 05026 March, 05031 April, 05036 May, 05041 June, 05046 July, 05051 August, 05056 September, 05061 October, 05066 November, 05071 December

All Industries:

MARKET PRICE - MONTHLY HIGH represents the high price of the stock for its respective month.

For companies with more than one type of common/ordinary share, Market Price - Monthly High represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Market Price - Monthly Low

Stock Data, Annual Items; Fields 05017 January, 05022 February, 05027 March, 05032 April, 05037 May, 05042 June, 05047 July, 05052 August, 05057 September, 05062 October, 05067 November, 05072 December

All Industries:

MARKET PRICE - MONTHLY LOW represents the low price of the stock for its respective month.

For companies with more than one type of common/ordinary share, Market Price - Monthly Low represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Market Price – Week Close

Stock Data, Annual Item, Weekly Time Series; Field 05080

All Industries:

MARKET PRICE – WEEK CLOSE represents the closing price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 06/16/2000.

This item is available at the security level and is only available for 1999 and subsequent years.

Market Price – Week High

Stock Data, Annual Item, Weekly Time Series; Field 05081

All Industries:

MARKET PRICE – WEEK HIGH represents the high price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar

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year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 06/16/2000.

This item is available at the security level and is only available for 1999 and subsequent years.

Market Price – Week Low

Stock Data, Annual Item, Weekly Time Series; Field 05082

All Industries:

MARKET PRICE – WEEK LOW represents the low price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 06/16/2000.

This item is available at the security level and is only available for 1999 and subsequent years.

Market Price - Year End

Stock Data, Annual Item; Field 05001

All Industries:

MARKET PRICE - YEAR END represents the closing price of the company's stock at December 31 for U.S. Corporations. For non-U.S. corporations, this item represents the closing price of the company's stock at their fiscal year end.

For companies with more than one type of common/ordinary share, Market Price - Year End represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

AA. No price available
B. Price taken as of the closest available date
BB. No price available - trading suspended
N. Monthly prices currently not available on Worldscope
NL. Shares not listed on the stock exchange

Market Price - Year End - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Item; Fields 20042, 20142, 20242, 20342, 20442, 20542, 20642, respectively

All Industries:

MARKET PRICE - YEAR END - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the closing price of each type of common/ordinary share at December 31 for U.S. Corporations. For non-U.S. corporations, this item represents the closing price for each type of common/ordinary share at company's fiscal year end. Where trade prices are not available bid prices are taken.

Data for these fields are generally not available prior to 1987.

These items are shown per 1,000 shares for Brazilian companies.

See definition for MARKET PRICE - YEAR END for a list of available footnotes for this item.

Market Price - Year To Date - High

Stock Data, Current Item; Field 05007

All Industries:

MARKET PRICE - YEAR TO DATE - HIGH represents the highest price of the company in the current calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Year To Date - High represents the price of the share identified in field 6005 - Type of Share.

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This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

Market Price - Year To Date - Low

Stock Data, Current Item; Field 05008

All Industries:

MARKET PRICE - YEAR TO DATE - LOW represents the lowest price of the company in the current calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Year To Date - Low represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

Market Price - 5 Year Average - High

Stock Data, Annual Item; Field 05004

All Industries:

MARKET PRICE - 5 YEAR AVERAGE - HIGH represents the average of the company's high price for the last five calendar years for U.S. corporations and the last five fiscal years for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Market Price - 5 Year Average - Low

Stock Data, Annual Item; Field 05005

All Industries:

MARKET PRICE - 5 YEAR AVERAGE - LOW represents the average of the company's low price for the last five calendar years for U.S. corporations and the last five fiscal years for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Market Price - 52 Week High

Stock Data, Current Item; Field 05091

All Industries:

MARKET PRICE - 52 WEEK HIGH represents the highest price of a security in the last 52 weeks.

This item is also available at the security level.

Market Price - 52 Week Low

Stock Data, Current Item; Field 05092

All Industries:

MARKET PRICE - 52 WEEK LOW represents the lowest price of a security in the last 52 weeks.

This item is also available at the security level.

Market Value

See MARKET CAPITALIZATION

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Material Expense

Supplementary (Expense) Data, Annual Item; Field 18195

All Industries:

MATERIAL EXPENSE represents the cost directly related to the purchase of raw materials and supplies used in the manufacture of a company's product.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Minority Interest (Income Statement)

Expense Data, Annual Item; Field 01501

All Industries:

MINORITY INTEREST represents the portion of earnings/losses of a subsidiary pertaining to common stock not owned by the controlling company or other members of the consolidated group.

Footnotes:

A. Includes preference dividends
B. Minority Interest is pretax and included in pretax income
C. Included in other income/expense, no breakdown available
D. Includes policyholders surplus

Minority Interest (Balance Sheet)

Liability Data, Annual Item; Field 03426

All Industries:

MINORITY INTEREST represents the portion of the net worth (at par or stated value) of a subsidiary pertaining to shares not owned by the controlling company and its consolidated subsidiaries.

If minority interest is shown on the asset side, it is updated as a negative and the total assets are adjusted to exclude it.

It includes but is not restricted to:

Minority interest in preferred stock

Dividends in arrears on a subsidiary's preferred stock not owned by the parent company

Footnotes:

A. Included in other long term liabilities
B. Includes policyholders equity

Minority Interest – GAAP

Supplementary (Liability) Data, Annual Item; Field 06780

All Industries:

MINORITY INTEREST – GAAP represents the minority interest of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for MINORITY INTEREST (BALANCE SHEET) for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Minority Interest % Total Capital

Leverage Ratio, Annual Item; Field 08211

All Industries:

Minority Interest / Total Capital * 100

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Minority Interest % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08215

All Industries:

Arithmetic average of the last five years of Minority Interest % Total Capital.

Monetary Correction

Supplementary (Income) Data, Annual Item; Field 01265

All Industries:

MONETARY CORRECTION represents the year-to-year difference of the effect on shareholders' capital investment and fixed assets resulting from currency revaluations to counter effects of a hyperinflationary economy.

Monetary Correction - Capital

Supplementary (Liability) Data, Annual Item; Field 03482

All Industries:

MONETARY CORRECTION - CAPITAL represents the effect on shareholders' capital investment due to the revaluation of a country's own currency to counter the effects of a hyperinflationary economy.

Monetary Variations - Credits

Supplementary (Income) Data, Annual Item; Field 01263

All Industries:

MONETARY VARIATIONS - CREDITS represents a gain in purchasing power. It is found in countries experiencing hyperinflation.

Monetary Variations - Debits

Supplementary (Expense) Data, Annual Item; Field 01264

All Industries:

MONETARY VARIATIONS - DEBITS represents a loss in purchasing power. It is found in countries experiencing hyperinflation.

Mortgage Backed Securities

Asset Data, Annual Item; Field 02262

Banks:

MORTGAGE BACKED SECURITIES represent an investment grade security backed by a pool of mortgage or trust deeds. These securities are secured by conventional mortgages and are guaranteed as to interest and principal.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Securities of the Federal National Mortgage Associations (Fannie Mae)

Collateralized mortgaged obligations such as those issued by the Federal Home Loan Mortgage Corporation (Freddie Mac)

Real estate mortgage conduits such as those issued by the Government National Mortgage Association (Ginnie Mae)

U.S. agency mortgage backed securities

Mortgage backed securities available for sale (Wsc field 18090)

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Mortgage Backed Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18090

Banks:

MORTGAGE BACKED SECURITIES AVAILABLE FOR SALE represent the amount of mortgage backed securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

U.S. Agency mortgage backed securities

Footnotes:

A. No standard text

Mortgage, Policy & Other Loans

Asset Data, Annual Item; Field 02246

Insurance Companies:

MORTGAGE, POLICY & OTHER LOANS represent loans made, acquired or purchased by the insurance company.

It includes but is not restricted to:

Loans made to policyholders
Mortgage loans (including those purchased or acquired)
Other loans
Policy loans (Wsc field 02245)
Real estate mortgage loans (Wsc field 02267)

Footnotes:

A. Fixed income securities are included
B. Includes some short term investments

Month Of Fiscal Year End

Descriptive Data, Current Item; Field 05352

All Industries:

MONTH OF FISCAL YEAR END represents the month that the company closes its books at the end of its financial year.

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N

Nation

Descriptive Data, Current Item; Field 06026

All Industries:

NATION represents the country in which the company is domiciled. NATION will generally correspond with the country under which the company is followed on Worldscope, indicated by NATION CODE, with a small number of exceptions (see NATION CODE).

Nation Code

Descriptive Data, Current Item; Field 06027

All Industries:

NATION CODE represents the country under which the company is followed on Worldscope. The currency of analysis is the currency of the nation indicated by NATION CODE. NATION CODE usually corresponds to the country of domicile as shown in NATION, but there are some exceptions. For example, the NATION CODE for an ADR record is 840 (United States) and currency of analysis is USD while NATION shows the non-US country of domicile. See ADR Frequently Asked Questions for further details.

025	Argentina	442	Luxembourg
036	Australia	458	Malaysia
040	Austria	484	Mexico
056	Belgium	504	Morocco
060	Bermuda	528	Netherlands
076	Brazil	554	New Zealand
092	Virgin Islands (British)	578	Norway
124	Canada	586	Pakistan
152	Chile	597	Peru
156	China	608	Philippines
175	Colombia	617	Poland
203	Czech Republic	620	Portugal
208	Denmark	643	Russia
220	Egypt	702	Singapore
246	Finland	703	Slovakia
250	France	710	South Africa
280	Germany	724	Spain
300	Greece	730	Sri Lanka
344	Hong Kong	752	Sweden
350	Hungary	756	Switzerland
356	India	760	Taiwan
366	Indonesia	764	Thailand
372	Ireland	796	Turkey
376	Israel	826	United Kingdom
380	Italy	840	United States
392	Japan	862	Venezuela
400	Jordan	897	Zimbabwe

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410 South Korea

This item is also available at the security level.

Net Asset Value

See BOOK VALUE PER SHARE

Net Assets From Acquisitions

Cash Flow Data, Annual Item; Field 04355

All Industries:

NET ASSETS FROM ACQUISITIONS represent assets acquired through pooling of interests or mergers. It does not include capital expenditures of acquired companies.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Net assets of acquired companies
Additions to fixed assets from acquisitions
Working capital of companies acquired (if shown as both a source and a use, both numbers are netted against each other)
Excess of cost of acquired companies
Discount on acquisitions

Net Capital Requirement

Supplementary Data, Annual Item; Field 08015

Other Financial Companies:

Securities brokers are subject to the "Uniform Net Capital Rule" of the Securities and Exchange Commission. Under the alternate method permitted by the rule, required net capital shall not be less than two percent of aggregate debit items arising from client transactions. The New York Stock Exchange, Inc. may also require a member organization to reduce its business if its net capital is less than four percent of aggregate debit items and may prohibit a member firm from expanding its business and declaring cash dividends if its net capital is less than five percent of aggregate debit balances.

Net Cash Flow - Financing

Cash Flow Data, Annual Item; Field 04890

All Industries:

NET CASH FLOW - FINANCING represents the net cash receipts and disbursements resulting from reduction and/or increase in long or short term debt, proceeds from sale of stock, stock repurchased/redeemed/retired, dividends paid and other financing activities.

Data for this field is generally not available prior to 1989.

Net Cash Flow - Investing

Cash Flow Data, Annual Item; Field 04870

All Industries:

NET CASH FLOW - INVESTING represents the net cash receipts and disbursements resulting from capital expenditures, decrease/increase from investments, disposal of fixed assets, increase in other assets and other investing activities.

Data for this field is generally not available prior to 1989.

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Net Cash Flow - Operating Activities

Cash Flow Data, Annual Item; Field 04860

All Industries:

NET CASH FLOW - OPERATING ACTIVITIES represent the net cash receipts and disbursements resulting from the operations of the company. It is the sum of Funds from Operations, Funds From/Used for Other Operating Activities and Extraordinary Items.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Funds from operations
Funds from/for working capital
Extraordinary items

Net Income (U.S.$)

Supplementary Data, Annual Item; Field 07250

All Industries:

NET INCOME (U.S.$) represents the net income of the company converted to U.S. dollars using the fiscal year end exchange rate. See the definition for NET INCOME BEFORE PREFERRED DIVIDENDS for information regarding the net income used in this calculation.

Net Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06895

All Industries:

NET INCOME – GAAP represents the income after all operating and non-operating income and expense, reserves, income taxes, minority interest and extraordinary items of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Net Income - GAAP – 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08584

All Industries:

(Current Year's Net income-GAAP / Last Year's Net income-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Net Income - GAAP – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08586

All Industries:

((Current Year's Net income-GAAP / Net income-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

Net Income - GAAP – 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08588

All Industries:

((Current Year's Net income-GAAP / Net income-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

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This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

Net Income - 1 Yr Annual Growth

Growth Rate, Annual/Interim Item; Field 08636

All Industries:

Annual Time Series:

(Current Year's Net Income before Preferred Dividends / Last Year's Net Income before Preferred Dividends - 1) * 100

Interim Time Series:

(Current Year's Trailing 12 Months Net Profit / Last Year's Trailing 12 Months Net Profit - 1) * 100

Insurance Companies:

Annual Time Series:

((Current Year's Net Income before Preferred Dividends + Current Year's Policyholders' Surplus) / (Last Year's Net Income before Preferred Dividends + Last Year's Policyholders' Surplus) - 1) * 100

Interim Time Series:

(Current Year's Trailing 12 Months Net Profit / Last Year's Trailing 12 Months Net Profit - 1) * 100

Net Income – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08638

All Industries:

((Current Year's Net income / Net income four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1996.

Net Income - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08640

All Industries:

((Current Year's Net Income before Preferred Dividends / Net Income before Preferred Dividends six years ago, reduced to a compound annual rate) - 1) * 100

Insurance Companies:

((Current Year's Net Income before Preferred Dividends + Policyholders' Surplus) / (Net Income before Preferred Dividends + Policyholders' Surplus six years ago, reduced to a compound annual rate) - 1) * 100

Net Income – Bottom Line (Formerly Net Income Before Preferred Dividends)

Supplementary (Income) Data, Annual Item; Field 01651

All Industries:

NET INCOME - BOTTOM LINE represents income after all operating and non-operating income and expense, reserves, income taxes, minority interest and extraordinary items.

Footnotes:

A. Net income is before the effect of minority interests
C. Before capital contribution and state guarantees by government or interest on same
D. Profit before appropriations and tax
F. Profit before tax
G. Taxes and other expenses cannot be separated
H. Changed reporting practice to exclude effect of allocations to untaxed reserves
I. Excludes extraordinary charge or credit
J. Net income accounted for in the insurance reserve fund
K. Policyholders' surplus cannot be separated

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L. Before provision for loan losses which cannot be separated from equity reserves

Net Income After Preferred Dividends (Basic EPS) (Formerly Net Income Used To Calculate Basic Earnings Per Share)

Income Data, Annual Item; Field 01706

All Industries:

NET INCOME AFTER PREFERRED DIVIDENDS represents the net income after preferred dividends that the company uses to calculate its basic earnings per share.

Footnotes:

A. No standard text
C. Change reporting practice to excluded effect of allocations to reserves
D. Net income before effects of minority interest

Net Income Before Extraordinary Items/Preferred Dividends

Income Data, Annual Item; Field 01551

All Industries:

NET INCOME BEFORE EXTRAORDINARY ITEMS/PREFERRED DIVIDENDS represents income before extraordinary items and preferred and common dividends, but after operating and non-operating income and expense, reserves, income taxes, minority interest and equity in earnings.

If a company reports discontinued operations it is treated as follows:

a. If the discontinued operations are purely an operating gain or loss on a business segment the company is discontinuing, income including the discontinued operations will be shown.
b. If the discontinued operations include disposal (gain or loss on a sale), then earnings per share is examined. If a separate per share amount is shown for discontinued operations and a separate per share amount is shown for disposal, the discontinued operations portion is included in net income and the disposal portion is treated as an extraordinary charge or credit. If one per share amount for discontinued operations is reported and it includes disposal, then net income before discontinued operations is shown and the discontinued operations is treated as an extraordinary item.

Footnotes:

A. Net income is before the effect of minority interest
C. Before capital contribution and state guarantees by government or interest on same
D. Profit before appropriations and tax
F. Profit before tax
G. Taxes and other expenses cannot be separated
H. Changed reporting practice to exclude effect of allocations to untaxed reserves
J. Net income accounted for in the insurance reserve fund
K. Policyholders' Equity cannot be separated
L. Before provision for loan losses which cannot be separated from equity reserves

Net Income Used To Calculate Earnings Per Share (Formerly Net Income Available To Common)

Supplementary (Income) Data, Annual Item; Field 01751

All Industries:

NET INCOME USED TO CALCULATE EARNINGS PER SHARE represents the net income the company uses to calculate its earnings per share. It is before extraordinary items.

For U.S. corporations, it is one of the following:

a. Net income after preferred dividends
b. Common and common equivalent net income (includes effect of those securities considered common equivalent)

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c. Fully diluted net income (includes the effects of all convertible securities and the exercise of stock options and warrants)

For Non-U.S. corporations, it is generally net income after preferred dividends. It is not necessarily the numerator for the earnings per share calculation.

Footnotes:
A. No standard text
C. Changed reporting practice to exclude effect of allocations to untaxed reserves
D. Net income is before the effect of minority interest

Net Income Used To Calculate Fully Diluted Earnings Per Share

Supplementary (Income) Data, Annual Item; Field 01705

All Industries:

NET INCOME USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE represents the net income the company uses to calculate its fully diluted earnings per share. It is the net income adjusted to add back dividends on convertible preferred stock and/or the after tax amount of interest recognized for convertible debt.

Net Income/Starting Line

Cash Flow Data, Annual Item; Field 04001

Industrials, Other Financial Companies:

NET INCOME/STARTING LINE represents the beginning figure of the sources and uses statement as defined by the company. For U.S. corporations it is usually the net income reported by the company before discontinued operations, extraordinary items and provision for preferred and common dividends.

Footnotes:
A. Some non-operational charges cannot be separated
B. Net income is after preferred dividends
C. Pretax Income
D. Operating Income
F. As reported
G. No standard text

Net Interest Income

Income Data, Annual Item; Field 01076

Banks:

NET INTEREST INCOME represents the difference between the total interest income and total interest expense of the bank.

Net Interest Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06830

Banks:

NET INTEREST INCOME – GAAP represents the difference between the total interest income and total interest expense of a non-U.S. bank adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Net Interest Income % Average Deposits

Profitability Ratio, Annual Item; Field 15150

Banks:

(Net Interest Income) / ((Current Year's Deposits-Total + Last Year's Deposits-Total) / 2) * 100

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Net Interest Income % Average Deposits - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15153

Banks:

Arithmetic average of the last five years of Net Interest Income % Average Deposits

Net Interest Income % Earning Assets

Profitability Ratio, Annual Item; Field 15144

Banks:

(Net Interest Income) / (Last Year's Investment-Total + Last Year's Loans-Net) * 100

Net Interest Income % Earning Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15147

Banks:

Arithmetic average of the last five years of Interest Income % Earning Assets

Net Interest Income/Net Interest Spread

See NET INTEREST MARGIN (NIM)

Net Interest Margin (NIM)

Supplementary Data, Annual Item; Field 18220

Banks:

NET INTEREST MARGIN (NIM) represents the difference between the average aggregate rate earned on a loan or investment portfolio less the average rate of aggregate liabilities and capital.

This item may also be referred to as Net Interest Yield or Net Interest Income/Net Interest Spread.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Net Interest Yield

See NET INTEREST MARGIN (NIM)

Net Loan Losses

Supplementary (Asset) Data, Annual Item; Field 01275

Banks:

NET LOAN LOSSES represent the actual amount the bank lost during the year from uncollectable loans. It is calculated by subtracting recoveries from the amount of loans charged off.

Net Loan Losses % Total Loans

Other Ratio, Annual Item; Field 15019

Banks:

Net Loan Losses / (Loans-Total - Interbank Loans) * 100

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Net Loan Losses % Total Loans - 5 Yr Avg

Other Ratio, Annual Item; Field 15022

Banks:

Arithmetic average of the last five years of Net Loan Losses % Total Loans

Net Margin

Profitability Ratio, Annual Item; Field 08366

All Industries:

Net Income before Preferred Dividends / Net Sales or Revenues * 100

Insurance Companies:

(Net Income before Preferred Dividends + Policyholders' Surplus) / Net Sales or Revenues * 100

Net Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08370

All Industries:

Arithmetic average of the last five years of Net Margin

Net Margin - 1 Year Annual Growth

Growth Rate, Annual/Interim Item; Field 08676

All Industries:

Annual Time Series:

(Current Year's Net Margin / Last Year's Net Margin - 1) * 100

Interim Time Series:
(Current Year's Trailing 12 Months Net Margin / Last Year's Trailing 12 Months Net Margin - 1) * 100

Net Margin - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08680

All Industries:

((Current Year's Net Margin / Net Margin six years ago, reduced to a compound annual rate) - 1) * 100

Net Operating Income

Supplementary (Income) Data, Annual Item; Field 01540

Insurance Companies:

NET OPERATING INCOME represents income before realized investment gain or loss.

Net Premiums Written % Equity

Profitability Ratio, Annual Item; Field 15507

Insurance Companies:

Total Premiums Written / (Last Year's Common Equity + Last Year's Policyholders' Equity) * 100

Exceptions:

Finland and Norway:

Total Premiums Written / (Last Year's Common Equity + Last Year's Policyholders' Equity + Last Year's Non-Equity Reserves) * 100

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Sweden (88 and prior years):

Total Premiums Written / (Last Year's Common Equity + Last Year's Policyholders' Equity + Last Year's Non-Equity Reserves * .5) * 100

Sweden (89 to 90):

Total Premiums Written / (Last Year's Common Equity + Last Year's Policyholders' Equity + Last Year's Non-Equity Reserves * .7) * 100

Sweden (91 and subsequent years):

Total Premiums Written / (Last Year's Common Equity + Last Year's Policyholders' Equity) * 100

Net Premiums Written % Equity - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15510

Insurance Companies:

Arithmetic average of the last five years of Net Premiums Written % Equity

Net Proceeds From Sale/Issue Of Common & Preferred

Cash Flow Data, Annual Item; Field 04251

All Industries:

NET PROCEEDS FROM SALE/ISSUE OF COMMON & PREFERRED represents the amount a company received from the sale of common and/or preferred stock. It includes amounts received from the conversion of debentures or preferred stock into common stock, exchange of common stock for debentures, sale of treasury shares, shares issued for acquisitions and proceeds from stock options.

Footnotes:

A. Includes proceeds from stock options
B. Includes long term borrowings

Net Sales Or Revenues

Income Data, Annual Item; Field 01001

Industrial Companies:

NET SALES OR REVENUES represent gross sales and other operating revenue less discounts, returns and allowances.

It includes but is not restricted to:

Franchise sales when corresponding costs are available and included in expenses.
Consulting fees
Service income
Royalty income when included in revenues by the company.
Contracts-in-progress income
Licensing and franchise fees
Income derived from equipment lease or rental when considered part of operating revenue
Commissions earned (not gross billings) for advertising companies
Income from leased departments

It excludes:

Non-operating income
Interest income
Interest capitalized
Equity in earnings of unconsolidated subsidiaries
Rental income
Dividend income
Foreign exchange adjustment

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Gain on debt retired
Sale of land or natural resources
Sale of plant and equipment
Sale of investment
Sales from discontinued operations
Security transactions
Income on reserve fund securities when shown separately
Operating differential subsidies for shipping companies
Net mutual aid assistance for airlines companies
General and Service Taxes
Value-Added taxes
Excise taxes
Windfall Profit Taxes

Banks, Insurance and Other Financial Companies:

REVENUES represent the total operating revenue of the company.

It includes but is not restricted to:

For Banks:
Interest and fees on loans
Interest on Federal Funds
Interest on Bank Deposits
Interest on State, County and Municipalities Funds
Interest on U.S. Government and Federal Agencies Securities
Federal Funds sold and securities purchased under resale agreements
Lease Financing
Net leasing revenue
Income from Trading Accounts
Foreign Exchange Income
Investment Securities gains/losses
Service Charges on Deposits
Other Service Fees
Trust Income
Commissions and Fees
For Insurance Companies:
Premiums Earned
Investment income (if the company reports this item net of expenses then the net amount is shown after excluding interest expense)
Other operating income
Gains/Losses on sale of securities (pretax)
For Other Financial Companies:
Investment income/loss
Interest income
Income from trading accounts
Trust income
Commission and fees
Rental Income
Securities purchased under resale agreements
Investment Banking income
Principal Transactions

Footnotes:

A. Gross total sales or revenue

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AA. Length of fiscal period is 18 months
AB. Length of fiscal period is 15 months
AC. Length of fiscal period is 9 months
AD. Length of fiscal period is 6 months
AF. Length of fiscal period is 5 months
AG. Length of fiscal period is 13 months
AH. Length of fiscal period is 14 months
AI. Length of fiscal period is 7 months
AJ. Length of fiscal period is 8 months
AK. Length of fiscal period is 48 weeks
AL. Length of fiscal period is 3 months
AM. Length of fiscal period is 11 months
AN. Length of fiscal period is 53 weeks
AP. Length of fiscal period is 16 months
AQ. Length of fiscal period is 10 months
AR. Length of fiscal period is 20 months
AS. Length of fiscal period is 2 months
AT. Length of fiscal period is 17 months
AU. Length of fiscal period is 4 months
AV. Length of fiscal period is 21 months
AX. Length of fiscal period is 22 months
B. Net sales includes value-added, excise, windfall profit or sales tax
BA. Major accounting standards switch
BB. Change from unconsolidated to consolidated reports
BC. Major reorganization
BD. Change from domestic consolidation to worldwide consolidation
BE. Major accounting standards switch and major reorganization
BF. Change from domestic consolidation to domestic consolidation and one other country
BG. Change from domestic consolidation and one other country to worldwide consolidation
BH. Change from worldwide consolidation to domestic consolidation
BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation
BJ. Change from domestic consolidation to unconsolidated reports
BK. Includes investment income
BL. Change from worldwide consolidation to unconsolidated reports
BN. Major reorganization. Changes in perimeter of consolidation
BP. Change in accounting method for domestic companies from full consolidation to equity method
BQ. Substantial changes in forms of financial statements
BS. Company's financial statements are based on INPC (National Consumer Price Index). Prior data is not comparable.
BT. Based on monetary adjusted statements
C. Includes deferred profit on installment sales
D. Includes inter-company sales (Non-U.S. companies only)
F. Combined interim reports for the periods
G. Limited income statement given
H. Includes services, but no sales are disclosed
I. Value-added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated
J. Includes only main component
K. Acq'd
L. No standard text
M. Includes equity in pretax income which cannot be separated.
N. No standard text
P. Not balancing with components of income due to lack of disclosure of each operating item.
Q. Revenue attributable to the banking business is not disclosed
R. Net of interest expenses
S. Net of operating expenses
SP. Preliminary – as reported by the company

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T. Net of expenses
U. No standard text
V. No standard text
W. Includes other income
Y. Net of expenses and tax
Z. Holding company

Net Sales Or Revenues (U.S.$)

Supplementary Data, Annual Item; Field 07240

All Industries:

NET SALES OR REVENUES (U.S.$) represents the net sales or revenues of the company converted to U.S. dollars using the fiscal year end exchange rate. See the definition for NET SALES OR REVENUES for information regarding the net sales or revenues used in this calculation

Net Sales / Working Capital

Asset Utilization Ratio, Annual Item; Field 08141

All Industries:

Net Sales or Revenues / (Current Assets-Total - Current Liabilities-Total)

Net Sales / Working Capital - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08145

All Industries:

Arithmetic average of the last five years of Net Sales or Revenues / Working Capital

Net Sales Growth (Period Vs. Year Ago)

Growth Rate, Historic Item, Interim Time Series; Field 08698

All Industries:

(Net Sales or Revenue / Last Year’s Net Sales or Revenues for the same period –1) * 100

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series based on the availability of underlying data. It is not available prior to 1999.

Net Sales/Revenues - 1 Yr Annual Growth

Growth Rate, Annual/Interim Item; Field 08631

All Industries:

Annual Time Series:

(Current Year's Net Sales or Revenues / Last Year's Total Net Sales or Revenues - 1) * 100

Interim Time Series:

(Current Year's Trailing 12 Months Net Sales or Revenues / Last Year's Trailing 12 Months Total Net Sales or Revenues - 1) * 100

Net Sales/Revenues – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08633

All Industries:

((Current Year's Net Sales or Revenues / Net Sales or Revenues four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1996.

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Net Sales/Revenues - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08635

All Industries:

((Current Year's Net Sales or Revenues / Net Sales or Revenues six years ago, reduced to a compound annual rate) - 1) * 100

Net Sales To Gross Fixed Assets

Asset Utilization Ratio, Annual Item; Field 08431

All Industries:

Net Sales or Revenues / Property, Plant and Equipment-Gross

Net Sales To Gross Fixed Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08435

All Industries:

Arithmetic average of the last five years of Net Sales to Gross Fixed Assets Ratios.

NIM

See Net Interest Margin (NIM)

Non-Convertible Debt

Liability Data, Annual Item; Field 18281

All Industries:

NON-CONVERTIBLE DEBT represents the total amount of a company's long term debt that is not convertible into common or preferred stock.

Data for this field is generally not available prior to 1991.

Non-Equity Reserves

Liability Data, Annual Item; Field 03401

All Industries:

NON-EQUITY RESERVES represent a reserve set aside from shareholders' equity with no designated payee. This item is only applicable to non-U.S. corporations.

It includes but is not restricted to:

- Specific reserves (includes untaxed reserves)
- Government/Investment grants (capital subsidies)
- Revaluation reserves as well as current cost reserves unless clearly placed in shareholders' equity
- Electricity supply funds

Footnotes:

F. See equity in untaxed reserves and deferred tax liability in untaxed reserves
G. Adjusted to excluded loan loss reserves
H. No standard text

Non-Interest Expense

Expense Data, Annual Item; Field 01245

Banks:

NON-INTEREST EXPENSE represents all expenses of the bank except interest expense and provision for loan losses.

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It includes but is not restricted to:
Salaries and benefits
Equipment expense
Occupancy expense
Depreciation and depletion
Taxes other than income tax
Other operating expenses

Non-Interest Income

Income Data, Annual Item; Field 01021

Banks:

NON-INTEREST INCOME represents all other operating revenues of the bank besides interest income.

It includes but is not restricted to:
Investment securities gains/losses
Trust & fiduciary income
Commission & fees
Income from trading accounts
Foreign exchange income

Non-Interest Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06840

Banks:

NON-INTEREST INCOME – GAAP represents all other operating revenues of a non-U.S. bank besides interest income adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NON-INTEREST INCOME for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Non-Interest Income % Total Revenues

Profitability Ratio, Annual Item; Field 15593

Banks:

Non-Interest Income / Net Sales or Revenues * 100

Non-Interest Income % Total Revenues - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15596

Banks:

Arithmetic average of the last five years of Non-Interest Income % Total Revenues

Non-Operating Interest Income

Income Data, Annual Item; Field 01266

All Industries:

NON-OPERATING INTEREST INCOME represents income generated from interest bearing investments not related to the operating activities of the company.

Data for this field is generally not available prior to 1990.

It includes but is not restricted to:
Interest on savings

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Interest on Investments

Footnotes:

A. Net of interest expense
B. Includes other income
C. Similar income included

Non-Performing Loans

Supplementary (Asset) Data, Annual Item; Field 02285

Banks:

NON-PERFORMING LOANS represent the amount of loans that the bank foresees difficulty in collecting.

It includes but is not restricted to:

Non-accrual loans
Reduced rate loans
Renegotiated loans
Loans past due 90 days or more

It excludes:

Assets acquired in foreclosures
Repossessed personal property

Non-Performing Loans % Equity

Other Ratio, Annual Item; Field 15067

Banks:

Non-Performing Loans / Common Shareholders' Equity * 100

Exceptions:

Finland and Norway:

Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves) * 100

Sweden (88 and prior years):

Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves * .5) * 100

Sweden (89 to 90):

Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves * .7) * 100

Sweden (91 and subsequent years):

Non-Performing Loans / Common Shareholders' Equity * 100

Non-Performing Loans % Equity - 5 Yr Avg

Other Ratio, Annual Item; Field 15070

Banks:

Arithmetic average of the last five years of Non-Performing Loans % Equity

Non-Performing Loans % Reserve For Loan Losses

Other Ratio, Annual Item; Field 15001

Banks:

Non-Performing Loans / Reserve for Loan Losses * 100

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Non-Performing Loans % Reserve For Loan Losses - 5 Yr Avg

Other Ratio, Annual Item; Field 15004

Banks:

Arithmetic average of the five years of Non-Performing Loans % Reserve Loan Losses

Non-Performing Loans % Total Loans

Other Ratio, Annual Item; Field 15061

Banks:

Non-Performing Loans / Loans-Total * 100

Non-Performing Loans % Total Loans - 5 Yr Avg

Other Ratio, Annual Item; Field 15064

Banks:

Arithmetic average of the last five years Non-Performing Loans % Total Loans

Non-Redeemable Preferred Stock

Supplementary (Liability) Data, Annual Item; Field 18289

All Industries:

NON-REDEEMABLE PREFERRED STOCK represents a security of a company which cannot be paid off before maturity even if the company can afford to do so. This stock is not subject to call and is shown at involuntary liquidation value.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Non-Redeemable Preferred Stock

Asset Data, Annual Item; Field 02229

Insurance Companies:

NON-REDEEMABLE PREFERRED STOCK represents the insurance company's investment in securities which cannot be paid off before maturity even if the company can afford to do so. These securities are not subject to recall.

Number Of Months - Earnings Per Share - Quarters 1 - 4

Stock Data, Annual Items; Fields 05217, 05218, 05219, 05220, respectively

All Industries:

NUMBER OF MONTHS - QUARTERS 1-4 represent the number of months that the earnings are reported for. These fields are only available when the EARNINGS REPORT FREQUENCY has a code of 3 (three fixed interim periods) or a code of 0 (missing quarters/quarter). If there is no data in these fields and the company has a code of 0 in EARNINGS REPORT FREQUENCY, then the number of months is assumed to be three.

Data for these fields is generally not available prior to 1992. These items are also available at the security level from 1992 and subsequent years.

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Number Of Shares Authorized

Stock Data, Annual Item; Field 05326

All Industries:

NUMBER OF SHARES AUTHORIZED represents the maximum number of shares that can be issued by a company. If the company is publicly traded then the SEC and the company's state of incorporation must approve it. The number of shares issued is usually smaller than the authorized shares.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

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O

Officers

Descriptive Data, Current Items; Fields 06041, 06051, 06061, 06071, 06081

All Industries:

OFFICERS represent the principal officers of the company. The most senior ranking officer is updated in Field 06041, the least senior officer is updated in Field 06081.

Footnotes:

CT. Officer's Title

Operating Cash / Fixed Charges

Leverage Ratio, Annual Item; Field 08261

All Industries:

Funds from Operations / (Interest Expense on Debt + (Preferred Dividends (Cash) / 1- (Tax Rate / 100))

If the Tax rate is negative or not available or if preferred dividends are 0:

Funds from Operations / (Interest Expense on Debt + Preferred Dividends (Cash))

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 and subsequent years: 34%

95 and subsequent years: 35%

Operating Cash/Fixed Charges - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08265

All Industries:

Arithmetic average of Operating Cash/Fixed Charges for the last five years

Operating Expenses - Total

Expense Data, Annual Item; Field 01249

All Industries:

OPERATING EXPENSES - TOTAL represents the sum of all expenses related to operations.

Operating Income

Income Data, Annual Item; Field 01250

All Industries:

OPERATING INCOME represents the difference between sales and total operating expenses

Footnotes:

B. Net of income taxes

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Operating Income Before Depreciation and Amortization

Supplementary (Income) Data, Historic Item; Annual and Interim Time Series; Field 18155

All Industries:

OPERATING INCOME DEPRECIATION AND AMORTIZATION represents the operating income of a company before depreciation and amortization expenses have been deducted.

This item is populated for the quarterly, semi-annual, trimester, cumulative quarterly, cumulative trimester and annual time series based on the availability of underlying data. It is not available prior to 1998.

Operating Income Return On Total Capital (%)

Profitability Ratio, Annual Item; Field 08361

All Industries:

Operating Income / Last Year's Total Capital * 100

Operating Income Return On Total Capital (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08365

All Industries:

Arithmetic average of the last five years of Operating Income/ Total Capital

Operating Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06850

All Industries:

OPERATING INCOME – GAAP represents the difference between sales/revenues and total operating expenses of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Operating Income % Premiums Earned

Profitability Ratio, Annual Item; Field 15519

Insurance Companies:

Operating Income / Premiums Earned * 100

Operating Income % Premiums Earned - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15522

Insurance Companies:

Arithmetic average of the last five years of Operating Income % Premiums Earned

Footnotes:

A. Three Year Average
B. Four Year Average

Operating Income % Total Premiums Written

Profitability Ratio, Annual Item; Field 15543

Insurance Companies:

Operating Income / Total Premiums Written * 100

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Operating Income % Total Premiums Written - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15546

Insurance Companies:

Arithmetic average of the last five years of Operating Income % Total Premiums Written

Operating Income - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08646

All Industries:

(Current Year's Operating Income / Last Year's Operating Income - 1) * 100

Operating Income - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08650

All Industries:

((Current Year's Operating Income / Operating Income six years ago, reduced to a compound annual rate) - 1) * 100

Operating Profit Margin

Profitability Ratio, Annual Item; Field 08316

All Industries:

Operating Income / Net Sales or Revenues * 100

Operating Profit Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08320

All Industries:

Arithmetic Average of the last five years of Operating Profit Margin

Operating Profit Per Share

Stock Data, Annual Item; Field 05509

All Industries:

OPERATING PROFIT PER SHARE represents the per share amount of the operating profit of a company.

This item is shown per 1,000 shares for Brazilian companies.

Operating Provisions

Supplementary (Expense) Data, Annual Item; Field 01302

All Industries:

OPERATING PROVISIONS represent any operating provision such as maintenance expenses and provisions for risks and charges.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Provisions for risk and charges
Provisions for maintenance expense
Provisions for other operating expenses

It excludes:

Provision for bad debts
Provision for non-equity reserves

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Footnotes:
A. No standard text

Order Backlog

Supplementary Data, Annual Item; Field 18223

All Industries:

ORDER BACKLOG represents a customer's order that cannot be filled at the present time. This is due to the fact that the merchandise is not presently in stock. Excessive backlog can be an indication of poor inventory management.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:
A. No standard text

Ordinary Profit

Supplementary (Income) Data, Annual Item; Field 18175

All Industries:

ORDINARY PROFIT represents the operating profit plus any non-operating income minus any non-operating expense before any extraordinary items. This item is only available for Japanese companies.

Data for this field is generally not available prior to 1994.

Other Accrued Expenses

Supplementary (Liability) Data, Annual Item; Field 03069

All Industries:

OTHER ACCRUED EXPENSES represent those accrued expenses not included in accrued payroll, interest payable, dividends payable or income taxes payable.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
B. Includes deferred income

Other Appropriated Reserves

Shareholders' Equity Data, Annual Item; Field 03493

All Industries:

OTHER APPROPRIATED RESERVES represent reserves which are identified for a specific purpose other than revaluation.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Capital redemption reserves

Funds set aside for the issuance of common stock warrants.

Footnotes:
A. Includes unappropriated reserves
B. No standard text
C. No standard text
T. Includes consolidation adjustments

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Other Assets

Asset Data, Annual Item; Field 02652

All Industries:

OTHER ASSETS represent all other assets of the company besides current assets, long term receivables, investment in unconsolidated subsidiaries, other investments and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides current assets and net property, plant and equipment

Banks:

OTHER ASSETS represent all other assets of the bank besides cash and due from banks, total investments, net loans, investment in unconsolidated subsidiaries, customer liability on acceptances (if included in total assets), real estate assets and net property, plant & equipment. For years prior to 1989 it represents all other assets besides cash and due from banks, customer liabilities on acceptances (if included in total assets), total investments, net loans, real estate assets and net property, plant and equipment.

Insurance Companies:

OTHER ASSETS represent all other assets of the company besides total investments, investment in unconsolidated subsidiaries, cash, premium balance receivables and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides total investments, cash, premium balance receivables and net property, plant and equipment.

Other Financial Companies:

OTHER ASSETS represent all other assets of the company besides cash and equivalents, receivables, securities inventories, custody securities, total investments, investment in associated companies and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides cash and equivalents, receivables, securities inventory, custody securities, total investments and net property, plant and equipment.

Footnotes:

A. Includes net fixed assets
B. Includes some cash items
C. Includes other investments

Other Assets – GAAP

Supplementary (Asset) Data, Annual Item; Field 06695

All Industries:

OTHER ASSETS – GAAP represents all other assets of a non-U.S. company not included in Current Assets, Property, Plant and Equipment (Net), Investments, Loans, Goodwill and Other Intangibles adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Other Cash Flow

Cash Flow Data, Annual Item; Field 04151

Industrials, Other Financial Companies:

OTHER CASH FLOW represents non-cash items included in funds from operations other than net income, depreciation, depletion and amortization, and deferred taxes. In cases where the start line reported by the company is other than net income some cash items may be included.

It includes but is not restricted to:

Discontinued operations if they are operating gains or losses
Interest paid (Wsc field 04148)
Interest income (Wsc field 04149)
Taxation (Wsc field 04150)

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It excludes:
Extraordinary items
Changes in working capital

Footnotes:
A. Includes discontinued operations

Other Current Assets

Asset Data, Annual Item; Field 02149

All Industries:

OTHER CURRENT ASSETS represents all other current assets besides cash and equivalents, receivables, inventories and prepaid expenses.

For years prior to 1989 it represents all other current assets besides cash and equivalents, receivables and inventories.

It includes but is not restricted to:
Deferred expenses included in current assets
Property and assets held for disposal
Deposits and advances to others
Program rights
Accrued Ad Valorem taxes
Felling Rights (if shown as a current asset)
Deferred or future income tax benefits (if shown as current asset)

Footnotes:
A. Includes prepaid expenses

Other Current Liabilities

Liability Data, Annual Item; Field 03066

All Industries:

OTHER CURRENT LIABILITIES represents all other current liabilities besides accounts payable, short term debt, accrued payroll, income taxes payable and dividends payable.

For years prior to 1989 it represents all other current liabilities besides short term debt.

It includes but is not restricted to:
Product guarantees and warranties
Contingency reserves
Taxes other than income taxes
Payroll taxes
Ad Valorem taxes
Restructuring expenses
Pensions
Dividends to minority shareholders of subsidiaries
Interest Payable (Wsc field 03062)
Other Accrued Expenses (Wsc field 03069)

Other Income/Expense - Net

Income Data, Annual Item; Field 01262

All Industries:

OTHER INCOME/EXPENSE - NET represents other pretax income and expenses besides operating income, non-operating interest income, interest expense on debt, interest capitalized, pretax extraordinary charge, pretax extraordinary credit and increase/decrease in reserves. For years prior to 1989 it represents other pretax income and expenses besides operating income, interest expense on debt, interest capitalized and increase/decrease in reserves.

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It includes but is not restricted to:

Gain/Loss on disposal of assets (Wsc field 01306)
Dividend income - non-operating (Wsc field 01268)
Foreign exchange transactions (Wsc field 01352)
Monetary variations-credits (Wsc field 01263)
Monetary variations-debits (Wsc field 01264)
Monetary correction (Wsc field 01265)
Discontinued operations-pretax (Wsc field 01269)
Foreign currency translation gain/loss (Wsc field 01351)
Allowance for funds used during construction if not interest related (utilities only)
Gain on sale of investment (Other financial companies only) (Wsc field 01305)

It excludes:

Allowance for borrowed funds used during construction which are interest related (utilities only)

Footnotes:

A. Some operating expenses are included
B. Includes non-equity reserve charges (credits)
C. Includes extraordinary gain/loss
D. Includes government grants and government supports
F. Includes interest expense
J. Includes foreign exchange loss/gain

Other Insurance Reserves

Liability Data, Annual Item; Field 03023

Insurance Companies:

OTHER RESERVES represent all other reserves except benefit and loss reserves, unearned premiums and policy and contract claims.

Other Interest Or Dividend Income

Income Data, Annual Item; Field 01011

Banks:

OTHER INTEREST OR DIVIDEND INCOME represents other interest income besides interest and fees on loans, interest on federal funds and government securities.

It includes but is not restricted to:

Interest on equity investments

Other Investments

Asset Data, Annual Item; Field 02250

All Industries:

OTHER INVESTMENTS represent any other long term investment except for investments in unconsolidated subsidiaries

Banks:

OTHER INVESTMENTS represent time deposits, interest bearing deposits and other short term investments

Insurance Companies:

OTHER INVESTMENTS represent all other investments of the insurance company besides fixed income and equity securities, real estate investments and mortgage and policy loans.

Other Financial Companies:

OTHER INVESTMENTS represent all investments except real estate assets and loans.

It includes but is not restricted to:

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Treasury securities (Wsc field 02205)
Equity securities investment-total (Wsc field 02230)
Securities purchased under resale agreements (Wsc field 02211)
Long term bond investments
Advances (if called advances in related companies then it is updated to Investments in Associated Companies)
Assets held for resale
Mortgages held for resale
Money held in trust (Japan)
Gold collectible (France)
Construction projects under development
Condominium projects under development
Investments in leveraged leases
Construction projects under development

Footnotes:

A. Net assets of non-major business when combination or consolidation is impossible
B. Includes real estate investment
C. Cash on hand is included
F. May include long term receivables
G. No standard text
H. Includes investments in associated/subsidiary companies

Other Liabilities

Liability Data, Annual Item; Field 03273

All Industries:

OTHER LIABILITIES represent all other liabilities of the company besides current liabilities, long term debt, provision for risk and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the company besides current liabilities and long term debt.

Banks; Other Financial Companies:

OTHER LIABILITIES represent all other liabilities of the bank besides total deposits, short and long term debt, provision for risks and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the bank besides total deposits and short and long term debt.

For Banks:

It includes but is not restricted to:

Accrued taxes (Wsc field 03060)
Customer liabilities on acceptances (liabilities) (Wsc field 03058)

For Other Financial Companies:

It includes but is not restricted to:

Securities sold but not yet purchased (Short call) (Wsc field 03059)
Interest payable (Wsc field 03062)

Insurance Companies:

OTHER LIABILITIES represent all other liabilities of the company besides insurance reserves, short and long term debt, provision for risk and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the company besides insurance reserves and short and long term debt.

It includes but is not restricted to:

Reserves for contingencies
Pensions
Ad Valorem taxes

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Taxes other than income taxes (long term)
Foreign exchange on the liability side (Japan)
Pre-need funeral plans
Trade payables (long term)
Separate & variable account liabilities (Wsc field 03035)
Unrealized gain/loss on marketable securities (Wsc field 03498)

It excludes:

Minority Interest
Preferred stock equity
Common stock equity
Non-Equity reserves

Footnotes:

A. Includes other provisions
B. Includes due to trust options
C. Includes some non-equity reserves
D. Includes short term liabilities
F. Includes some interest bearing borrowings
G. No standard text

Other Long Term Liabilities – GAAP

Supplementary (Liability) Data, Annual Item; Field 06774

All Industries:

OTHER LONG TERM LIABILITIES – GAAP represents all other Long Term Liabilities of a non-U.S. company not included in Current Liabilities, Deposits, Insurance Reserves, Long Term Debt and Deferred Taxes adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Other Non-Performing Assets

Supplementary (Asset) Data, Annual Item; Field 02286

Banks:

OTHER NON-PERFORMING ASSETS represent those assets other than loans which have been designated by the bank as having a status of nonperformance.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Assets acquired in foreclosure
Repossessed personal property

Other Operating Expenses

Expense Data, Annual Item; Field 01230

Banks:

OTHER OPERATING EXPENSES represents all other operating expenses besides interest expense, salaries and benefits expense, equipment expense and provision for loan losses.

All Industries:

OTHER OPERATING EXPENSES represents all other operating expenses besides cost of goods sold, depreciation, depletion and amortization and selling, general and administrative expense.

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Insurance Companies:

OTHER OPERATING EXPENSES represents all other operating expenses besides selling, general and administrative expense, long term insurance reserves and total claims expense.

Other Financial Companies:

OTHER OPERATING EXPENSES represents all other operating expenses besides selling, general and administrative expense, cost of goods sold, interest expense and depreciation, depletion & amortization.

It includes but is not restricted to:

Operating provisions (all industries except banks)(Wsc field 01302)
Taxes other than income taxes (all industries except banks) (Wsc field 01204)
Ad Valorem Taxes
Underwriting expense (Insurance only) (Wsc field 01081) (when Wsc field 1101 SG&A is blank)
Staff costs (Other financial companies only) (Wsc field 01084) (when Wsc field 01051 Cost of Goods Sold is blank)
Equipment expenses (Other financial companies only) (Wsc field 01085)

It excludes:

Excise Taxes
Windfall Profit Taxes
Value-Added Taxes
General and Service Taxes

Other Operating Income

Income Data, Annual Item; Field 01020

Banks:

OTHER OPERATING INCOME represents all other non-interest income of the bank except interest income, investment income, income from trading accounts, foreign exchange income, trust and fiduciary income and commission and fees.

It includes but is not restricted to:

Gain on sale of assets
Other charges and fees

Insurance Companies:

OTHER OPERATING INCOME represents all other revenue of the company besides premiums earned, investment income and foreign exchange income.

Other Financial Companies:

OTHER OPERATING INCOME represents all other revenue of the company besides investment income, commission & fees, interest income and foreign exchange income.

Footnotes:

A. Includes write-offs of loan losses
B. Includes leasing transactions
C. Includes interest revenue reduced by operating expenses
D. Includes gain/loss on disposal of fixed assets
F. Includes some investment income
G. Includes some non-operating gain/loss
H. Net of operating expenses

Other Operating Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06820

Insurance Companies:

OTHER OPERATING INCOME – GAAP represents other operating income of a non-U.S. insurance company not included in premium income adjusted to conform to U.S. Generally Accepted Accounting Principles.

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This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Other Proceeds From Sale/Issuance Of Stock

Cash Flow Data, Annual Item; Field 04302

All Industries:

OTHER PROCEEDS FROM SALE/ISSUANCE OF STOCK represent the amount a company received from the sale of common and/or preferred stock. It includes amounts received from the conversion of debentures or preferred stock into common stock, sale of treasury shares and shares issued for acquisitions.

Footnotes:

A. Includes proceeds from stock options
B. Includes long term borrowings

Other Securities

Asset Data, Annual Item; Field 02209

Banks:

OTHER SECURITIES represent all other securities besides Treasury, Federal Agency, State, Municipal and Trading Account Securities.

It includes but is not restricted to:

Due from stockbrokers and other stock exchange intermediaries (France)
Subscription of newly issued bonds (France)
Other bills (U.K.)
Unlisted investments (U.K)
Other fixed income securities (Spain)
Other investments listed in the country (U.K.)
Other investments listed outside the country (U.K.)
Corporate stock available for sale (Wsc field 18091)
Other securities available for sale (Wsc field 18092)

Other Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18092

Banks:

OTHER SECURITIES AVAILABLE FOR SALE represents the amount of other securities available for sale besides treasury securities, federal agency securities, state/municipal securities, mortgage backed securities and corporate stock.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

Due from stock brokers and other stock exchange intermediaries
Subscription of newly issued bonds
Subscription of bonds already issued
Other bills
Other investments listed in the country
Other investment listed outside the country
Unlisted investments
Other fixed income securities
Bills discounted

Footnotes:

A. No standard text

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Other Sources

Cash Flow Data, Annual Item; Field 04450

All Industries:

OTHER SOURCES represents all other sources besides funds from operations, extraordinary items, net proceeds from sale/issue of common and preferred, disposal of fixed assets, long term borrowing, decrease in investments, increase in deposits (banks, savings and loan companies only), decrease in loans (banks, savings and loan companies only), increase/decrease in federal home loan advances (banks, savings and loan companies only), changes in cash and/or liquid assets and funds for/from other operating activities.

For years prior to 1989 other sources generally represents all other sources besides funds from operations, extraordinary items, net proceeds from sales/issue of common and preferred, disposal of fixed assets and long term borrowing.

Other Sources - Financing

Cash Flow Data, Annual Item; Field 04446

All Industries:

OTHER SOURCES - FINANCING represents any other funds derived from financing activities not included in additions to stock, proceeds from stock options, long term borrowings, increase/decrease of short term debt, reduction of long term debt, total cash dividends paid or common/preferred redeemed, retired, converted or purchased.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Dividends paid to minorities

Footnotes:

A. No standard text
B. Includes other sources - financing

Other Sources - Investing

Cash Flow Data, Annual Item; Field 04796

All Industries:

OTHER SOURCES - INVESTING represents any other funds derived from the investing activities and not included in capital expenditures, net assets from acquisitions, increase in investments or additions to property.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Decrease in federal funds sold
Decrease in securities purchased under agreements to resell
Increase in bank card receivables
Collection of longer-term loans

Footnotes:

A. No standard text
B. Includes other uses - investing

Other Sources/(Uses) - Financing

Cash Flow Data, Annual Item; Field 04448

All Industries:

OTHER SOURCES/(USES) - FINANCING represents cash flow from financing activities other than reduction in long term debt, increase in long term debt, increase/decrease in short term borrowings, proceeds from the sale of stock, stocks purchased or redeemed and total dividends paid. It is used when items are not delineated.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

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Dividends paid to minorities

Other Uses

Cash Flow Data, Annual Item; Field 04799

All Industries:

OTHER USES represents all other uses besides total dividends paid, capital expenditures, net assets from acquisitions, additions to other assets, reduction in long term debt, common/preferred redeemed, retired, converted, etc., decrease in deposits (banks, savings and loan companies only), increase in loans (banks, savings and loan companies only), and increase in investments.

For years prior to 1989 other uses generally represents all other uses besides total dividends paid, capital expenditures, additions to other assets, reduction in long term debt, common/preferred redeemed, retired, converted, etc.

Other Uses - Financing

Cash Flow Data, Annual Item; Field 04447

All Industries:

OTHER USES - FINANCING represents any other funds employed in financing activities and not include in additions to stock, proceeds from stock options, long term borrowings, increase/decrease in short term debt, reduction of long term debt, total cash dividends paid or common/preferred redeemed, retired, converted or purchased.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
B. Includes other sources - financing

Other Uses - Investing

Cash Flow Data, Annual Item; Field 04795

All Industries:

OTHER USES - INVESTING represents any other funds employed in investing activities and not included in capital expenditures, net assets from acquisitions, increase in investments, decrease in investments or additions to property.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Purchase of other assets
Increase in federal funds sold
Increase in securities purchased under agreements to resell
Origination of longer-term loans

Footnotes:

A. No standard text
B. Includes other sources - investing

Other Uses/(Sources) Investing

Cash Flow Data, Annual Item; Field 04797

All Industries:

OTHER USES/(SOURCES) INVESTING represents increases or decreases from investing activities other than capital expenditures, net assets from acquisitions, decrease from investments, increase from investments, fixed asset disposal and increase in other assets. It is used when items are not delineated.

Data for this field is generally not available prior to 1989.

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OVFA Earnings Per Share

Stock Data, Annual Item; Field 05203

All Industries:

OVFA EARNINGS PER SHARE represent earnings per share as calculated in accordance with the formula laid down by the Austrian Society of Investment Analysts. These earnings are calculated under the "OVFA method" which makes uniform adjustments to the published net profit of the company, allowing for better company comparisons.

This field is only available for Austrian companies and is generally not available prior to 1994.

Own Shares

See TREASURY STOCK

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P

Par Value

Stock Data, Annual Item; Field 05309

All Industries:

PAR VALUE represents the per share value that is arbitrarily assigned to the stock by the company issuing the stock. It is the nominal or face value of a security.

For companies with more than one type of common/ordinary share, the par value shown is for the share type identified in field 6005 - Type of Share.

Data for this field is generally not available prior to 1991.

This item is also available at the security level for 1991 and subsequent years.

Par Value - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Item, Fields 20002, 20102, 20202, 20302, 20402, 20502,20602, respectively

All Industries:

PAR VALUE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the per share value that is arbitrarily assigned to each class of common/ordinary shares of a company. It is the nominal or face value of a security.

Data for these fields is generally not available prior to 1991.

Parent Auditors & Affiliates (Formerly International Auditors & Affiliates)

Descriptive Data, Current Items

All Industries:

PARENT AUDITORS & AFFILIATES represent the names of the auditor or auditors and their affiliate(s), employed by a company to examine its financial records. The Affiliate fields show the name of the local auditor or auditors who examined the company's books. The Parent Auditor fields show the name of the international accounting firm or firms to which the local auditor or auditors are affiliated. The fields are defined as follows:

07800	Parent Auditor 1
07801	Parent Auditor 1 - Affiliate 1
07802	Parent Auditor 1 - Affiliate 2
07803	Parent Auditor 1 - Affiliate 3
07804	Parent Auditor 1 - Affiliate 4
07805	Parent Auditor 2
07806	Parent Auditor 2 - Affiliate 1
07807	Parent Auditor 2 - Affiliate 2
07808	Parent Auditor 2 - Affiliate 3
07809	Parent Auditor 2 - Affiliate 4
07810	Parent Auditor 3
07811	Parent Auditor 3 - Affiliate 1
07812	Parent Auditor 3 - Affiliate 2
07813	Parent Auditor 3 - Affiliate 3
07814	Parent Auditor 3 - Affiliate 4
07815	Parent Auditor 4
07816	Parent Auditor 4 - Affiliate 1

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07817	Parent Auditor 4 - Affiliate 2
07818	Parent Auditor 4 - Affiliate 3
07819	Parent Auditor 4 - Affiliate 4

Data for these fields are generally not available prior to 1990.

The following codes are used for the Parent Auditors:

AA	Arthur Andersen
AY	Arthur Young
BDO	BDO Binder
CL	Coopers & Lybrand
DHS	Deloitte Haskins & Sells
DRMP	Dunwoody Robson McGladrey & Pullen
DT	Deloitte & Touche
EW	Ernst & Whinney
EY	Ernst & Young
GOV	Audited by Government Agency
GTI	Grant Thornton International
HHI	Horwath & Horwath International
HLB	Hodgson Landau Brands International
INDV	Audited by an Individual
KPMG	Klynveld Peat Marwick Goerdeler
MRI	Moores Rowland International
NADT	No Auditors Found
NAFF	Not affiliated with an international firm
NDIS	Not disclosed
OTH	Other
PC	PriceWaterhouseCoopers
PKF	Pannell Kerr Forster
PM&M	Peat, Marwick & Mitchell
PMM	Peat, Marwick & Main
PW	Price Waterhouse
SO	Spicer & Oppenheim
TR	Touche Ross
UNAT	Unaudited

Pension/Post Retirement Benefits

Supplementary (Liability) Data, Annual Item; Field 03261

All Industries:

PENSION/POST RETIREMENT BENEFITS represent obligations or provisions by a company for future employee annuity payments. A pension plan is an agreement whereby the employer provides benefits to employees upon retirement. Funds are set aside by the employer and/or the employee. The funds will be invested in order to generate sufficient funds to meet the benefit requirements.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Accrued pension liabilities

Accrued post-retirement benefit cost

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Pension reserves
Early retirement funds
Post retirement health and life insurance benefits
Provision for retirement bonuses

Footnotes:
A. No standard text

Period Close Price

Stock Data; Annual Item; Field 05085

All Industries:

PERIOD CLOSE PRICE represents the closing price of a security at the end of a specific fiscal interim time period.

This item is not available prior to 1988 and is shown per 1,000 shares for Brazilian companies.

This item is also populated for the interim time series where it is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

Phone Number

Descriptive Data, Current Item; Field 06031

All Industries:

PHONE NUMBER represents the telephone number of the company.

Policy & Contract Claims

Liability Data, Annual Item; Field 03020

Insurance Companies:

POLICY & CONTRACT CLAIMS represent the present value of claims to be paid on behalf of or to policyholders.

Footnotes:
A. Includes unearned premium reserves
B. Includes policyholder funds left with company

Policy Loans

Supplementary (Asset) Data, Annual Item; Field 02245

Insurance Companies:

POLICY LOANS represent advances made to policyholders against their life insurance policies. Such loans are secured by the cash surrender value of these policies.

Footnotes:
A. Includes other loans

Policyholders' Equity

Shareholders' Equity Data, Annual Item; Field 03440

Insurance Companies:

POLICYHOLDERS' EQUITY represents the net worth of the insurance company belonging to policyholders.

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Policyholders' Surplus

Income Data, Annual Item; Field 01640

Insurance Companies:

POLICYHOLDERS' SURPLUS represents all surplus attributable to policyholders. It is the excess earnings after netting out expenses and required reserve charges.

Post Office Box

Descriptive Data, Current Item; Field 06094

All Industries:

POST OFFICE BOX represents the mailbox used by the company to receive mail.

Preferred Dividend Requirements

Income Data, Annual Item; Field 01701

All Industries:

PREFERRED DIVIDEND REQUIREMENTS represent actual cash dividend payment on preferred stock or the provision for preferred dividends, if in arrears. It also includes accretion on preferred stock.

If the company has ESOP preferred stock, the dividend will be shown net of the tax benefit.

Footnotes:

D. Net of ESOP tax benefit

Preferred Dividends (Cash)

Stock Data, Annual Item; Field 05401

All Industries:

PREFERRED DIVIDENDS (CASH) represent the total cash preferred dividends paid on the company's preferred stock during the year.

Preferred Stock

Shareholders' Equity Data, Annual Item; Field 03451

All Industries:

PREFERRED STOCK represents a claim prior to the common shareholders on the earnings of a company and on the assets in the event of liquidation.

For U.S. corporations, its value is shown at the total involuntary liquidation value of the number of preferred shares outstanding at year end. If preferred stock is redeemable at anytime by the shareholder it is shown at redemption value, or if the company carries it at a higher value than the involuntary liquidation value, the stated value.

Preferred stock of subsidiary and premium on preferred stock is included in preferred stock. It excludes minority interest in preferred stock.

For Non-U.S. Corporations, the stated value of preferred stock is shown and it includes all preferred stock related accounts.

For Non-U.S. Corporations preference stock which participates with the common/ordinary shares in the profits of the company is included in common equity.

It includes but is not restricted to:

Redeemable preferred stock (Wsc field 18290)
Non-redeemable preferred stock (Wsc field 18289)

Footnotes:

A. Included in long term debt
B. Profit-participating preferred stock included in common equity
C. Net of ESOP guarantee

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D. No standard text

Preferred Stock – GAAP

Supplementary (Liability) Data, Annual Item; Field 06783

All Industries:

PREFERRED STOCK – GAAP represents the preferred stock of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PREFERRED STOCK for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Preferred Stock Issued For ESOP

Liability Data, Annual Item; Field 03448

All Industries:

PREFERRED STOCK ISSUED FOR ESOP represents the total number of preferred shares issued to the employee stock option plan. This field would include all the shares that are fully paid for as well as those covered by a pledge made by the company to insure a loan incurred by the employee stock option plan (ESOP) for the purchase of preferred shares.

Data for this field is generally not available prior to 1990.

Preferred Stock Treated as Common

Supplementary (Liability) Data, Annual Item; Field 03450

All Industries:

PREFERRED STOCK TREATED AS COMMON represents preferred stock and preference shares with the right to a fixed dividend, payable in priority to the dividend on common/ordinary shares, but with additional rights to participate in the remaining profits of the company together with the common/ordinary shares.

It is generally available for 1990 and subsequent years.

It includes but is not restricted to:

Azioni di Risparmo and Azioni Priviligiate in Italy
Actions a Droits Priorities (ADP) in France and Belgium
Actions de Preference in France
Vorzugsaktie in Germany and Austria

Preferred Stock % Total Capital

Leverage Ratio, Annual Item; Field 08206

All Industries:

Preferred Stock / Total Capital * 100

Preferred Stock % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08210

All Industries:

Arithmetic average of the last five years of Preferred Stock % Total Capital

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Premium Balance Receivables

Asset Data, Annual Item; Field 02260

Insurance Companies:

PREMIUM BALANCE RECEIVABLES represent unpaid premiums due from policyholders.

Footnotes:

A. Gross figure (not netted by allowances)
B. Includes other receivables

Premium Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06802

Insurance Company:

PREMIUM INCOME – GAAP represents the portion of total premiums written needed to cover all expenses and benefits.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Premiums Earned

Income Data, Annual Item; Field 01002

Insurance Companies:

PREMIUMS EARNED represents the portion of total premiums written needed to cover all expenses and benefits.

It includes but is not restricted to:

Total premiums written (Wsc field 01004)
Reinsurance & adjustment reserves (Wsc field 01005)

Footnotes:

A. Gross premiums

Prepaid Expenses

Asset Data, Annual Item; Field 02140

All Industries:

PREPAID EXPENSES represent payments made in advance for services to be received within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Prepaid insurance expenses
Prepaid property taxes
Prepaid rent
Prepaid income taxes
Prepaid supplies
Prepaid employee benefits
Advance Corporation Tax recoverable within 1 year (United Kingdom)

Pretax Equity In Earnings

Income Data, Annual Item; Field 01267

All Industries:

PRETAX EQUITY IN EARNINGS represents the pretax portion of the earnings or losses of a subsidiary whose financial accounts are not consolidated with the controlling company's accounts. This field is available only when a company reports their equity in earnings pretax and the net of tax amount is not reported or cannot be calculated.

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Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Profit sharing agreements (Germany)

Pretax Income

Income Data, Annual Item; Field 01401

All Industries:

PRETAX INCOME represents all income/loss before any federal, state or local taxes. Extraordinary items reported net of taxes are excluded.

For U.S. corporations, equity in earnings of unconsolidated subsidiaries and minority interest are not included, unless the company specifically states that they are pretax. For non-U.S. corporations, this item is usually reported before taxes.

Footnotes:

A. Net of income taxes

Pretax Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06860

All Industries:

PRETAX INCOME – GAAP represents income before taxes of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PRETAX INCOME for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Pretax Margin

Profitability Ratio, Annual Item; Field 08321

All Industries:

Pretax Income / Net Sales or Revenues * 100

Pretax Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08325

All Industries:

Arithmetic average of the last five years of Pretax Margin

Price

See MARKET PRICE

Price Trend - Four Week

Stock Performance Ratio, Current Item; Field 09005

All Industries:

(Current Price / Closing Price four weeks ago - 1) * 100

This item is also available at the security level.

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Price Trend - Last Week

Stock Performance Ratio, Current Item; Field 09001

All Industries:

(Current Price / Last Week's Closing Price - 1) * 100

This item is also available at the security level.

Price Trend - Previous Quarter

Stock Performance Ratio, Current Item; Field 09016

All Industries:

(Most Recent Quarter End Price / Previous Quarter End Price - 1) * 100

This item is also available at the security level.

Price Trend - Quarter To Date

Stock Performance Ratio; Current Item; Field 09011

All Industries:

(Current Price / Most Recent Quarter End Price - 1) * 100

This item is also available at the security level.

Price Trend - Year To Date

Stock Performance Ratio, Current Item; Field 09021

All Industries:

(Current Price / Most Recent Year End Price - 1) * 100

This item is also available at the security level.

Price Trend - 13 Weeks

Stock Performance Ratio, Current Item; Field 09006

All Industries:

(Current Price / Closing Price thirteen weeks ago - 1) * 100

This item is also available at the security level.

Price Trend – 26 Weeks

Stock Performance Ratio, Current Item; Field 09007

All Industries:

(Current Price / Closing Price twenty six weeks ago – 1) * 100

This item is also available at the security level.

Price Trend - 52 Weeks

Stock Performance Ratio, Current Item; Field 09026

All Industries:

(Current Price / Closing Price fifty-two weeks ago - 1) * 100

This item is also available at the security level.

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Price Volatility

Stock Performance Ratio, Annual Item; Field 08806

All Industries:

A measure of a stock's average annual price movement to a high and low from a mean price for each year. For example, a stock's price volatility of 20% indicates that the stock's annual high and low price has shown a historical variation of +20% to -20% from its annual average price.

This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - Avg High-Low

Stock Performance Ratio, Annual Item; Field 09306

All Industries:

(Market Price-High + Market Price-Low / 2) / Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - Close

Stock Performance Ratio, Annual Item; Field 09304

All Industries:

Market Price-Year End / Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - Close - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Performance Ratio, Annual Items; Fields 20047, 20147, 20247, 20347, 20447, 20547, 20647, respectively

All Industries:

Market Price-Year End / Book Value Per Share; for each type of common/ordinary share

Data for these fields is generally not available prior to 1987.

Price/Book Value Ratio - Current

Stock Performance Ratio, Current Item; Field 09302

All Industries:

Market Price-Current / Book Value Per Share-Current

This item is also available at the security level.

Price/Book Value Ratio - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Performance Ratio, Current Items; Fields 20027, 20127, 20227, 20327, 20427, 20527, 20627, respectively

All Industries:

Market Price-Current / Book Value Per Share-Current; for each type of common/ordinary share

Price/Book Value Ratio – GAAP – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09346

All Industries:

((Market Price-High + Market Price-Low) / 2) / Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

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Price/Book Value Ratio – GAAP – Close

Stock Performance Ratio, Annual Item; Field 09344

All Industries:

Market Price-Year End / Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

Price/Book Value Ratio – GAAP – Current

Stock Performance Ratio, Current Item; Field 09342

All Industries:

Market Price-Current / Book Value Per ADR-GAAP-Current

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.

Price/Book Value Ratio – GAAP – Current High

Stock Performance Ratio, Current Item; Field 09343

All Industries:

Market Price-Yr to Date-High / Book Value Per ADR-GAAP-Current

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.

Price/Book Value Ratio – GAAP – Current Low

Stock Performance Ratio, Current Item; Field 09345

All Industries:

Market Price-Yr to Date-Low / Book Value Per ADR-GAAP-Current

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.

Price/Book Value Ratio – GAAP – High

Stock Performance Ratio, Annual Item; Field 09340

All Industries:

Market Price-High / Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

Price/Book Value Ratio – GAAP – Low

Stock Performance Ratio, Annual Item; Field 09341

All Industries:

Market Price-Low / Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

Price/Book Value Ratio - GAAP – Avg High-Low – 3 Yr Avg

Stock Performance Ratio, Annual Item; Field 09350

All Industries:

((Sum of the last three years Market Price-Year High + Sum of the last three years Market Price-Year Low) / 2) / Sum of the last three years Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

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Price/Book Value Ratio - GAAP – Close – 3 Yr Avg

Stock Performance Ratio, Annual Item; Field 09349

All Industries:

Sum of the last three years Market Price-Year End / Sum of the last three years Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Book Value Ratio - GAAP – High – 3 Yr Avg

Stock Performance Ratio, Annual Item; Field 09347

All Industries:

Sum of the last three years Market Price-High / Sum of the last three years Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Book Value Ratio - GAAP – Low – 3 Yr Avg

Stock Performance Ratio, Annual Item; Field 09348

All Industries:

Sum of the last three years Market Price-Low / Sum of the last three years Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Book Value Ratio - GAAP – Avg High-Low – 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09354

All Industries:

((Market Price- Five Yr Avg High + Market Price-Five Yr Avg Low) / 2) / (Sum of the last five years Book Value Per ADR–GAAP / 5)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Book Value Ratio - GAAP – Close – 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09353

All Industries:

Market Price-Year End-Five Yr Avg Close / (Sum of the last five years Book Value Per ADR–GAAP / 5)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Book Value Ratio - GAAP – High – 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09351

All Industries:

Market Price-Five Yr Avg High / (Sum of the last five years Book Value-GAAP / 5)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Book Value Ratio - GAAP – Low – 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09352

All Industries:

Market Price-Five Yr Avg Low / (Sum of the last three years Book Value-GAAP / 5)

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Price/Book Value Ratio - High

Stock Performance Ratio, Annual Item; Field 09300

All Industries:

Market Price-High / Book Value Per Share-Annual

This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - Low

Stock Performance Ratio, Annual Item; Field 09301

All Industries:

Market Price-Low / Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio – 3 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09333

All Industries:

((Sum of the last three years Market Price-High + Sum of the last three years Market Price-Low) / 2) / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

Price/Book Value Ratio – 3 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09332

All Industries:

Sum of the last three years Market Price-Year End / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

Price/Book Value Ratio – 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09330

All Industries:

Sum of the last three years Market Price-Year High / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

Price/Book Value Ratio – 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09331

All Industries:

Sum of the last three years Market Price-Year Low / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

Price/Book Value Ratio - 5 Yr Avg - Close

Stock Performance Ratio, Annual Item; Field 09321

All Industries:

Market Price-5 Year Average / Arithmetic Average of the last five years of Book Value Per Share

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Price/Book Value Ratio - 5 Yr Avg - High

Stock Performance Ratio, Annual Item; Field 09311

All Industries:

Market Price-5 Year Average High / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - 5 Yr Avg - High-Low

Stock Performance Ratio, Annual Item; Field 09326

All Industries:

Market Price-5 Year Average High-Low / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - 5 Yr Avg - Low

Stock Performance Ratio, Annual Item; Field 09316

All Industries:

Market Price-5 Year Average Low / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Cash Flow Ratio

Stock Performance Ratio, Annual/Interim Item; Field 09604

All Industries:

Annual Time Series:

Market Price-Year End / Cash Flow Per Share

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

Market Price-Period End / Trailing 12 Months Cash Flow per Share

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

Price/Cash Flow - Current

Stock Performance Ratio, Current Item; Field 09602

All Industries:

Market Price-Current/Cash Flow Per Share-Current

This item is also available at the security level.

Price/Cash Flow Ratio – 3 Yr Avg

Stock Performance Ratio, Annual Item; Field 09623

All Industries:

Sum of the last 3 years of Market Price-Year End / Sum of the last three years of Cash Flow Per Share

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Price/Cash Flow Ratio - 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09621

All Industries:

Arithmetic average of the last five years of Market Price-Year End / Arithmetic average of the last five years of Cash Flow Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - Avg High-Low

Stock Performance Ratio, Annual Item; Field 09106

All Industries:

(Market Price-High + Market Price-Low / 2) / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - Close

Stock Performance Ratio, Annual/Interim Item; Field 09104

All Industries:

Annual Time Series:

Market Price-Year End / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

Market Price-Period End / Trailing 12 Month Earnings per Share

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

Price/Earnings Ratio - Close - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Performance Ratio, Annual Items; Fields 20046, 20146, 20246, 20346, 20446, 20546, 20646, respectively

All Industries:

Market Price-Year End / Earnings Per Share; for each type of common/ordinary share

Data for these fields are generally not available prior to 1987.

Price/Earnings Ratio - Current

Stock Performance Ratio, Current Item; Field 09102

All Industries:

Market Price-Current / Earnings Per Share-Last 12 Months

This item is also available at the security level.

Price/Earnings Ratio - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Performance Ratio, Current Items; Fields 20026, 20126, 20226, 20326, 20426, 20526, 20626, respectively

All Industries:

Market Price-Current / Earnings Per Share-Last 12 Months; for each type of common/ordinary share

Price/Earnings Ratio - Current High

Stock Performance Ratio, Current Item; Field 09103

All Industries:

Market Price-Year to Date High / Earnings Per Share-Last 12 Months

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This item is also available at the security level.

Price/Earnings Ratio - Current Low

Stock Performance Ratio, Current Item; Field 09105

All Industries:

Market Price-Year to Date Low / Earnings Per Share-Last 12 Months

This item is also available at the security level.

Price/Earnings Ratio – GAAP – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09146

All Industries:

((Market Price-High + Market Price-Low) / 2) / Earnings Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Price/Earnings Ratio – GAAP – Close

Stock Performance Ratio, Annual Item; Field 09144

All Industries:

Market Price-Year End / Earnings Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Price/Earnings Ratio – GAAP – Current

Stock Performance Ratio, Current Item; Field 09142

All Industries:

Market Price-Current / Earnings Per ADR-GAAP-Last 12 Months

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

Price/Earnings Ratio – GAAP – Current High

Stock Performance Ratio, Current Item; Field 09143

All Industries:

Market Price-Yr to Date-High / Earnings Per ADR-GAAP-Last 12 Months

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ

Price/Earnings Ratio – GAAP – Current Low

Stock Performance Ratio, Current Item; Field 09145

All Industries:

Market Price-Yr to Date-Low / Earnings Per ADR-GAAP-Last 12 Months

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

Price/Earnings Ratio – GAAP – High

Stock Performance Ratio, Annual Item; Field 09140

All Industries:

Market Price-High / Earnings Per ADR-GAAP

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This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Price/Earnings Ratio – GAAP – Low

Stock Performance Ratio, Annual Item; Field 09141

All Industries:

Market Price-Low / Earnings Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Price/Earnings Ratio – GAAP - 3 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09150

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / ((Sum of the last 3 years Market Price–High + Sum of the last 3 years of Market Price-Low) / 2)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio - GAAP – 3 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09149

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–Year End)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio – GAAP - 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09147

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–High)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio – GAAP - 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09148

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–Low)

This item is only available for ADRs and is generally not available prior to 1996.

Price/Earnings Ratio - GAAP – 5 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09154

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg High-Low)

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Price/Earnings Ratio - GAAP – 5 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09153

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio – GAAP - 5 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09151

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg High)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Earnings Ratio - GAAP – 5 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09152

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg Low)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Earnings Ratio - High

Stock Performance Ratio, Annual Item; Field 09100

All Industries:

Market Price-High / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - Low

Stock Performance Ratio, Annual Item; Field 09101

All Industries:

Market Price-Low / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio – 3 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09133

All Industries:

1/ (Sum of the last 3 years Earnings Per Share / ((Sum of the last 3 years of Market Price–High + Sum of the last 3 years of Market Price-Low) / 2)

This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio – 3 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09132

All Industries:

1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price–Year End)

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Price/Earnings Ratio – 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09130

All Industries:

1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price–High)

This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio – 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09131

All Industries:

1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years Market Price– Low)

This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio - 5 Yr Avg - Close

Stock Performance Ratio, Annual Item; Field 09121

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-Year End-5 Year Average)

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - High

Stock Performance Ratio, Annual Item; Field 09111

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average High)

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - High-Low

Stock Performance Ratio, Annual Item; Field 09126

All Industries:

1 / (Earnings Per Share-5 Year Average / (Market Price-5 Year Average-High + Market Price-5 Year Average-Low / 2)

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - Low

Stock Performance Ratio, Annual Item; Field 09116

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average Low)

This item is also available at the security level for 1987 and subsequent years.

Price/Sales Per Share Ratio

Stock Performance Ratio, Annual Item; Field 09904

All Industries:

Market Price–Year End / Sales Per Share

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Primary Issue Identifier

Descriptive Data, Current Item; Field 06036

All Industries:

PRIMARY ISSUE IDENTIFIER is provided at the security level for companies with more than one type of common/ordinary share. It is the Worldscope company identifier for the security identified in Field 6005 - Type of Share. It provides a link between the security information and the fundamental data of the company.

Proceeds From Stock Options

Cash Flow Data, Annual Item; Field 04301

All Industries:

PROCEEDS FROM STOCK OPTIONS represent the amount a company receives from employee stock options, benefit plans, performance share awards, warrants and employee stock purchases. When no breakdown is available this item is included in net proceeds from sale of stock.

Product Segment Data

Product Data, Annual Items; Fields 19500-19596

All Industries:

The following information is given for up to ten product segments of a company. If a company has only one product line data is updated to the product segment 1 fields. If a company has more than ten product segments the remaining segments are included with the Product Segment 10 data.

PRODUCT SEGMENT 1-10 - DESCRIPTION - Fields 19500, 19510, 19520, 19530, 19540, 19550, 19560, 19570, 19580, 19590, respectively

DESCRIPTION represents the product line as reported by the company. A description of the product is added if necessary.

PRODUCT SEGMENT 1-10 - SALES - Fields 19501, 19511, 19521, 19531, 19541, 19551, 19561, 19571, 19581, 19591, respectively

SALES represents the total revenues from the product line updated in the respective description.

Footnotes:

A. Includes other income
B. Includes excise taxes, windfall profit taxes and/or other income
C. No standard text
D. No standard text
G. Reflects market segment breakdown
H. Includes share of associate companies
J. Includes discontinued operations
K. Based on premiums only

PRODUCT SEGMENT 1-10 - OPERATING INCOME -Fields 19502, 19512, 19522, 19532, 19542, 19552, 19562, 19572, 19582, 19592, respectively

OPERATING INCOME represents the operating income generated from the product line updated in the respective description.

Footnotes:

A. Reflects pretax income
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations
K. As reported
N. Net income before interest and taxes

PRODUCT SEGMENT 1-10 - ASSETS - Fields 19503, 19513, 19523, 19533, 19543, 19553, 19563, 19573, 19583, 19593, respectively

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ASSETS represents the total assets from the product line updated in the respective description.

Footnotes:

A. Reflects net operating assets
C. No standard text
D. No standard text
F. Net Assets
H. Includes share of associate companies
J. Includes discontinued operations
L. Reflects capital employed

PRODUCT SEGMENT 1-10 - CAPITAL EXPENDITURES - Fields 19504, 19514, 19524, 19534, 19544, 19554, 19564, 19574, 19584, 19594, respectively

CAPITAL EXPENDITURES represents the capital expenditures resulting from the product line updated in the respective description.

Footnotes:

C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations

PRODUCT SEGMENT 1-10 - DEPRECIATION - Fields 19505, 19515, 19525, 19535, 19545, 19555, 19565, 19575, 19585, 19595, respectively

DEPRECIATION represents the depreciation expense resulting from the product line updated in the respective description.

Footnotes:

C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations

PRODUCT SEGMENT 1-10 - SIC CODE - Fields 19506, 19516, 19526, 19536, 19546, 19556, 19566, 19576, 19586, 19596, respectively

SIC CODES represents the Standard Industry Classification of the product line updated in the respective description.

Data for these fields are generally not available prior to 1990.

Products

Descriptive Data, Current Item; Field 07001

All Industries:

PRODUCTS represent the type of products or services the company provides.

Choices include:

Industrial Materials (includes supplies)

Industrial Equipment

Industrial Construction

Industrial Services (including commercial services)

Industrial Packaging

Consumer Expendables

Consumer Durables

Consumer Construction

Consumer Services

Consumer Distribution

Financial Services

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Profit/Loss

See NET INCOME

Progress Payments and Other

Asset Data, Annual Item; Field 02100

All Industries:

PROGRESS PAYMENTS AND OTHER represents other inventories effecting Total Inventories but not included in Finished goods, Work in Process or Raw Materials.

Data is generally not available prior to 1989.

It includes but is not restricted to:

Excess of FIFO cost over LIFO inventory value

Property, Plant And Equipment - Gross

Asset Data, Annual Item; Field 02301

Industrials, Other Financial Companies:

PROPERTY, PLANT AND EQUIPMENT (GROSS) represents tangible assets with an expected useful life of over one year which are expected to be used to produce goods for sale or for distribution of services.

It includes but is not restricted to:

Land
Buildings
Machinery
Equipment
Construction work in progress
Minerals
Oil
Autos & trucks
Timberland and timber rights
Leasehold improvements
Rented equipment, if depreciated
Furniture and fixtures
Property, Plant and Equipment leased under capitalized lease obligations
Book plates
Non-current film costs and inventory
Broadcasting rights and licenses
Franchise rights and licenses
Publishing rights and licenses
Funds held for construction
Long term power purchase contacts
Software products

It excludes:

Tools and dies amortized over less than two years
Excess carrying value over cost of property
Copyrights, trademarks, patents and goodwill
Property not used in operations or used in operations to be discontinued
Property held for sale for companies other than Real Estate (treated as investment and advances)

Footnotes:

A. Includes intangibles
G. Included in other assets

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H. Excessive revaluation on fixed assets

Property, Plant And Equipment - Net

Asset Data, Annual Item; Field 02501

All Industries:

PROPERTY, PLANT AND EQUIPMENT (NET) represents Gross Property, Plant and Equipment less accumulated reserves for depreciation, depletion and amortization.

It includes but is not restricted to:

Land
Buildings - Net
Machinery- Net
Equipment - Net
Construction work in progress
Minerals - Net
Oil - Net
Autos and trucks - Net
Timberland and timber rights - Net
Leasehold improvements - Net
Rented equipment - Net
Furniture and fixture - Net
Property, Plant and Equipment leased under capitalized lease obligations - Net
Book plates - Net
Non-current film costs and inventory
Broadcasting rights and licenses
Franchise rights and licenses
Long term power purchase contracts
Publishing rights and licenses
Funds held for construction
Long term power purchase contracts
Software products

It excludes:

Tools and dies amortized over less than two years
Excess carrying value over cost of property
Copyrights, trademarks, and goodwill
Property not used in operations or used in operations to be discontinued
Property held for sale for companies other than Real Estate companies (treated as investment and advances)

Footnotes:

A. Includes intangibles
D. Includes long term investments, intangibles and other assets
F. Decrease due to decentralization of parent company
G. Included in other assets
H. Excessive revaluation of fixed assets
J. After appropriations for net expenditures on mining assets
K. Before appropriations for net expenditures on mining assets
L. Includes financial investments
M. Equipment only
N. Includes some real estate investments

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Property, Plant And Equipment (Net) – GAAP

Supplementary (Asset) Data, Annual Item; Field 06620

All Industries:

PROPERTY, PLANT AND EQUIPMENT (NET) – GAAP represents Net Property, Plant and Equipment of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PROPERTY, PLANT AND EQUIPMENT – NET for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Property, Plant & Equipment - Other

Asset Data, Annual Item; Field 18379

Industrials, Other Financial Companies:

PROPERTY, PLANT & EQUIPMENT - OTHER represents all other property, plant and equipment besides land, buildings, machinery & equipment, rental/lease property, transportation equipment and property, plant & equipment under capital leases.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Leasehold improvements

Footnotes:

A. No standard text
C. Net of depreciation

Property, Plant & Equipment Under Capital Leases

Asset Data, Annual Item; Field 18381

Industrials, Other Financial Companies:

PROPERTY, PLANT & EQUIPMENT UNDER CAPITAL LEASES represents the property, plant and equipment leased by the company for use in its operations.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
C. Net of depreciation
D. Includes other

Provision For Bad Debt

Supplementary (Asset) Data, Annual Item; Field 18298

All Industries:

PROVISION FOR BAD DEBT represents the provision for possible uncollectable accounts receivable. This item may also be referred to as the allowance for doubtful accounts.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Provision For Loan Losses

Expense Data, Annual Item; Field 01271

Banks, Other Financial Companies:

PROVISION FOR LOAN LOSSES represents losses that the bank or the company expects to take as a result of uncollectable or troubled loans.

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It includes but is not restricted to:

Transfer to bad debt reserves (Japan)

Amortization of loans (Japan)

Footnotes:

A. Loans given net of provisions
B. Net of interest expense
C. Includes some other provisions

Provision For Loan Losses % Total Loans

Other Ratio, Annual Item; Field 15079

Banks:

Provision for Loan Losses / (Loans-Total - Interbank Loans) * 100

Provision For Loan Losses % Total Loans - 5 Yr Avg

Other Ratio, Annual Item; Field 15082

Banks:

Arithmetic average of the last five years Provision for Loan Losses % Total Loans

Provision For Risks And Charges

Liability Data, Annual Item; Field 03260

All Industries:

PROVISION FOR RISKS AND CHARGES found in non-U.S. corporations includes provisions for pension funds (Wsc field 3261), repairs and maintenance, litigation claims, etc.

Data for this field is generally not available prior to 1989.

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Q

Quick Ratio

Liquidity Ratio, Annual Item; Field 08101

All Industries:

(Cash & Equivalents + Receivables (Net)) / Current Liabilities-Total

Quick Ratio - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08105

All Industries:
Arithmetic average of the last five years of Quick Ratios

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R

Ratio Of Total Loans To Total Capital

Liquidity Ratio, Annual Item; Field 15055

Banks:

Loans-Total / Total Capital

Ratio Of Total Loans To Total Capital - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 15058

Banks:

Arithmetic average of the last five years of Ratio of Total Loans to Total Capital

Raw Materials

Asset Data, Annual Item; Field 02097

All Industries:

RAW MATERIALS represent the inventory of raw materials or supplies which indirectly or directly enter into the production of finished goods.

Data for this field is generally not available prior to 1989.

Footnotes:

A. Includes work in progress

Real Estate Assets

Asset Data, Annual Item; Field 02240

Banks:

REAL ESTATE ASSETS represents property owned by the bank but not classified as part of premises or equipment.

It includes but is not restricted to:

Real estate acquired from foreclosures
Lands held for resale
Lands held for future branch expansion

Insurance and Other Financial Companies:

REAL ESTATE ASSETS represents the company's investment in real estate. This item does not include real estate used in the operation of the company.

Footnotes:

A. Properties used for operations are included

Real Estate Mortgage Loans

Supplementary (Asset) Data, Annual Item; Field 02267

Banks, Insurance Companies:

REAL ESTATE MORTGAGE LOANS represent loans made to finance construction or the purchase of real estate.

It includes but is not restricted to:

Residential mortgages
Veteran Administration (VA) mortgages
Conventional mortgages

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Second mortgages
Commercial mortgages
Construction mortgages
Loans on deed (Japan)
Federal Housing Administration (FHA) Loans

Footnotes:
A. Fixed income securities are included
B. Includes some short term investments

Realized Investment Gains/Loss

Income Data, Annual Item; Field 01542

Insurance Companies:

REALIZED INVESTMENT GAINS/LOSS represents the after tax gain or loss on the sale of securities.

This item is generally not available subsequent to 1989.

Footnotes:
A. Includes unrealized gains/losses

Receivables (Net)

Asset Data, Annual Item; Field 02051

Industrials, Other Financial Companies:

RECEIVABLES (NET) represent the amounts due to the company resulting from the sale of goods and services on credit to customers (after applicable reserves). These assets should reasonably be expected to be collected within a year or within the normal operating cycle of a business.

It includes but is not restricted to:

Trade accounts (Wsc field 18297)
Installment sales account receivables and notes
Trade notes and receivables
Charge account
Due from factor
Equity in accounts receivable sold to financial subsidiaries
Due from finance subsidiary
Unbilled shipments received by customers
Unbilled lease revenue
Accrued Interest
Receivables of discontinued operations
Current portion of net investment in sales-type leases
Deferred billings on contracts
Earned and unbilled costs of contracts to be billed within one year
Due from unconsolidated subsidiaries, affiliates or associated companies
Current portion of long-term receivables (includes mortgage and notes receivable)
U.S. government contract billing
Income tax recoverable or refund
Unbilled sources
Receivable from sale of assets
Litigation claims receivable
Due from officers and employees (within one year)
Dividend receivable
Stock subscription receivables
Salary & Pension Funds

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Banker's trade acceptances for non-financial institutions or corporations
Costs recoverable through rate adjustments
Bills of Exchange
Provision for bad debt (Wsc field 18298)

It excludes:

For non-U.S. corporations, long term receivables are excluded from current assets even though included in net receivables
Due to factor

Footnotes:

A. Includes other current non-trade receivables and/or other current assets
B. Includes current and/or non-current non-trade receivables
C. Gross receivables; provision for bad debts is on liability side, but cannot be determined
D. Adjusted to excluded long term receivables
F. Includes some types of loans
G. Includes near cash items
H. Long term receivables cannot be separated
I. Includes short-term investments
J. Long term receivables cannot be separated and gross receivables
K. Long Term Receivables cannot be separated and includes other current non-trade receivables and/or other current assets
L. Adjusted to exclude bad debt
M. Includes prepaid expenses

Receivables % Total Current Assets

Liquidity Ratio, Annual Item; Field 08121

All Industries:

(Receivables (Net) / Current Assets-Total) * 100

Receivables % Total Current Assets - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08125

All Industries:

Arithmetic average of the last five years of Receivables % Current Assets

Redeemable Preferred Stock

Supplementary (Liability) Data, Annual Item; Field 18290

All Industries:

REDEEMABLE PREFERRED STOCK represents stock which carries a higher dividend rate than other preferred and is callable by the company at a stated call or redemption price. The call price is usually higher than the par value. This is done in order to compensate the owner for the involuntary loss of his investment. The redemption provision may merely establish the right to call the stock or may require the establishment of a sinking fund for the redemption of a specified amount of the stock each year. This item is shown at involuntary liquidation value.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

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Redeemable Preferred Stock

Asset Data, Annual Item; Field 02214

Insurance Companies:

REDEEMABLE PREFERRED STOCK represents the insurance company's' investment in stock which carries a higher dividend rate and is callable by the company at a stated redemption price.

Reduction In Long Term Debt

Cash Flow Data, Annual Item; Field 04701

All Industries:

REDUCTION IN LONG TERM DEBT represents funds used to reduce long term debt, capitalized lease obligations and includes decrease in debt from the conversion of debentures into common stock.

Footnotes:

A. Includes common and preferred, redeemed, retired or converted
B. Includes reduction of short term debt
C. Includes other long term liabilities
D. Includes increase in long term debt

Region

Descriptive Data, Current Item; Field 06028

All Industries:

REGION represents the region of the world that the company is domiciled in. This variable is alphanumeric and 80 bytes in length. Each byte from left to right corresponds to a region in this list from the top down. An "X" in a given byte indicates that the company belongs in that region.

BYTE	REGION
1	Americas
2	Europe/Africa
3	Asia Pacific
4	Emerging Market
5	Worldscope International (all non-US)
6	U.S. Financial (US & Canada)

This item is also available at the security level.

Registrar Details

Descriptive Data, Current Items; Fields 18121, 18122, 18123, 18124, 18125, 18126

All Industries:

Available for only U.K. and Ireland, REGISTRAR represents the agency that is responsible for tracking and maintaining the current owners of bond issues and the stockholders of a company. The registrar also insures that the stock in circulation does not exceed the authorized amount and in the case of bonds certifies that the bond is a company’s genuine debt obligation. The fields are defined as follows:

Field 18121	Registrar Name
Field 18122	Registrar Address
Field 18123	Registrar Telephone Number
Field 18124	Registrar Fax Number
Field 18125	Registrar Website
Field 18126	Email Address

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Reinsurance & Adjustment Reserves

Supplementary (Expense) Data, Annual Item; Field 01005

Insurance Companies:

REINSURANCE & ADJUSTMENT RESERVES represent the difference between the premiums for the amount of insurance that the company has transferred (ceded) to another insurance company and the amount of reinsurance risk that the company has assumed from other insurance companies.

Reinvestment Rate - Per Share

Profitability Ratio, Annual/Interim Item; Field 08651

All Industries:

Annual Time Series:

(Earnings Per Share - Dividends Per Share) / Last Year's Book Value Per Share * 100

Interim Time Series:

(Trailing 12 Months Earnings Per Share – Trailing 12 Months Dividends Per Share) / Last Year's Book Value Per Share * 100

Reinvestment Rate - Per Share - Current

Profitability Ratio, Current Item; Field 08652

All Industries:

(Earnings Per Share-Last 12 Mos. - Dividends Per Share-Last 12 Mos.) / Book Value Per Share a year ago * 100

Reinvestment Rate - Per Share - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08655

All Industries:

Arithmetic average of the last five years of Reinvestment Rate - Per Share

Reinvestment Rate - Total (%)

Profitability Ratio, Annual Item; Field 08656

All Industries:

(Net Income before Preferred Dividends - Preferred Dividends (Cash) - Common Dividends (Cash) / Last Year's Common Equity * 100

Exceptions:

Finland and Norway:

All Industries:

(Net Income before Preferred Dividends + Reserves-Increase/Decrease - Preferred Dividends (Cash) - Common Dividends (Cash)) / (Last Year's Common Equity + Last Year's Non-Equity Reserves) * 100

Sweden (88 and prior years):

All Industries:

(Net Income before Preferred Dividends + Reserves-Increase/Decrease *.5 - Preferred Dividends (Cash) - Common Dividends (Cash)) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .5) * 100

Sweden (89 to 90):

All Industries:

(Net Income before Preferred Dividends + Reserves-Increase/Decrease *.7 - Preferred Dividends (Cash) - Common Dividends (Cash)) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .7) * 100

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Sweden (91 and subsequent years):

All Industries:

(Net Income before Preferred Dividends - Preferred Dividends (Cash) - Common Dividends (Cash)) / Last Year's Common Equity * 100

Reinvestment Rate - Total (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08660

All Industries:

Arithmetic average of the last five years of Reinvestment Rate

Rental Income

Supplementary (Income) Data, Annual Item; Field 01024

Other Financial Companies:

RENTAL INCOME represents the income earned from the use of property and equipment by a lessee.

Data for this field is generally not available prior to 1991.

Rental/Leased Property

Asset Data, Annual Item; Field 18378

Industrials, Other Financial Companies:

RENTAL/LEASED PROPERTY represents assets that the company owns and rents or leases to others.

Data for this field is generally not available prior to 1989.

It excludes:

Equipment under capitalized leases

Footnotes:

A. No standard text
C. Net of depreciation
D. Includes other

Rental/Operating Lease Expense

Supplementary (Expense) Data, Annual Item; Field 18140

All Industries:

RENTAL/OPERATING LEASE EXPENSE represents the amount of rental expense paid for operating leases during the year.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Research And Development Expense

Supplementary (Expense) Data, Annual Item; Field 01201

All Industries:

RESEARCH AND DEVELOPMENT EXPENSE represents all direct and indirect costs related to the creation and development of new processes, techniques, applications and products with commercial possibilities.

These costs can be categorized as:

1. Basic research
2. Applied research

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3. Development costs of new products

It includes but is not restricted to:

Software Expense
Amortization of Software Expense
Design and Development Expense

It excludes:

Customer or government sponsored research
For oil, gas, coal, drilling and mining companies, purchase of mineral rights
Engineering Expense
Contributions by government, customers, partnerships or other corporations to the company's research and development expense

Footnotes:

A. Worldwide
B. Domestic companies
C. Parent company
D. Includes contributions from government, customers, partnerships or other corporations
F. Includes science or technology expense
H. Excludes cost of plant research and development
I. Includes engineering expense
J. Included in Cost of Goods Sold
K. Includes market testing & research
L. Includes exploration expense
M. No standard text

Research And Development/Sales

Profitability Ratio, Annual Item; Field 08341

All Industries:

Research and Development Expense / Net Sales or Revenues * 100

Research And Development/Sales - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08345

All Industries:

Arithmetic average of the last five years of Research and Development Sales

Reserve For Loan Losses

Asset Data, Annual Item; Field 02275

Banks, Other Financial Companies:

RESERVE FOR LOAN LOSSES represent a reserve set aside by the bank or financial company to cover possible loan losses.

It includes (for Banks):

Net loan losses (Wsc field 01275)

Footnotes:

A. Includes other provisions
B. No standard text

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Reserve For Loan Losses % Total Assets

Other Ratio, Annual Item; Field 15156

Banks:

Reserve for Loan Losses / (Total Assets - Customer Liabilities on Acceptances) * 100

Other Financial Companies:

Reserve for Loan Losses / (Total Assets - Custody Securities) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Reserve For Loan Losses % Total Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15159

Banks, Other Financial Companies:

Arithmetic average of the last five years of Reserve for Loan Losses % Total Assets

Reserve For Loan Losses % Total Capital

Leverage Ratio, Annual Item; Field 15115

Banks, Other Financial Companies:

Reserve for Loan Losses / Total Capital * 100

Reserve For Loan Losses % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15118

Banks, Other Financial Companies:

Arithmetic average of the last five years Reserve for Loan Losses % Total Capital

Reserve For Loan Losses % Total Loans

Other Ratio, Annual Item; Field 15073

Banks, Other Financial Companies:

Reserve for Loan Losses / (Loans-Total - Interbank Loans) * 100

Other Financial Companies:

Reserve for Loan Losses / Loans-Total * 100

Reserve For Loan Losses % Total Loans - 5 Yr Avg

Other Ratio, Annual Item; Field 15076

Banks, Other Financial Companies:

Arithmetic average of the last five years Reserve for Loan Losses % Total Loans

Reserves - Increase/Decrease

Expense Data, Annual Item; Field 01301

All Industries:

RESERVES - INCREASE/DECREASE represents allocations to and/or from discretionary reserves and is most common in European countries. Only allocations to reserves included in net income apply. This item is not available for U.S. Corporations.

Footnotes:

A. Includes depreciation expense
B. Not comparable and includes depreciation expense
C. Includes other charges

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D. Includes provision for loan losses
F. Includes minority interest

Restructuring Expense

Supplementary (Expense) Data, Annual Item; Field 18227

All Industries:

RESTRUCTURING EXPENSE represents the pretax cost of reorganizing a company's operations. This item includes Restructuring Provisions.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:
A. No standard text

Restructuring Expense Per Share

Stock Data, Annual Item; Field 18210

All Industries:

RESTRUCTURING EXPENSE PER SHARE represents the after tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:
A. No standard text

Restructuring Expense Per Share - Pretax

Stock Data, Annual Item; Field 18211

All Industries:

RESTRUCTURING EXPENSE PER SHARE - PRETAX represents the pretax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Retained Earnings

Shareholders' Equity Data, Annual Item; Field 03495

All Industries:

RETAINED EARNINGS represent the accumulated after tax earnings of the company which have not been distributed as dividends to shareholders or allocated to a reserve account.

Excess involuntary liquidation value over stated value of preferred stock is deducted if there is an insufficient amount in the capital surplus account.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Merger Reserves
Reserves for associated undertakings
Goodwill written off (Wsc field 18303)
Foreign currency translation adjustment (Wsc field 18301)

Footnotes:
A. Current year's net income

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Retained Earnings % Equity

Profitability Ratio, Annual Item; Field 08911

All Industries:

Retained Earnings / Common Equity * 100

This field is generally not available prior to 1989.

Retained Earnings % Equity - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08915

All Industries:

Arithmetic average of the last five years Retained Earnings % Equity.

Return On Assets

Profitability Ratio, Annual/Interim Item; Field 08326

Industrial Companies:

Annual Time Series:

(Net Income before Preferred Dividends + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / Last Year's Total Assets * 100

Banks:

Net Income before Preferred Dividends + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / (Last Year's Total Assets - Last Year's Customer Liabilities on Acceptances) * 100. Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:

(Net Income before Preferred Dividends + ((Interest Expense on Debt-Interest Capitalized) *(1-Tax Rate))) + Policyholders' Surplus) / Last Year's Total Assets * 100

Other Financial Companies:

(Net Income before Preferred Dividends + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / (Last Year's Total Assets - Last Year's Custody Securities) * 100

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

All Industries:

Interim Time Series:

((Trailing 12 Months Net Profit + (Trailing 12 Months Interest Expense On Debt * (1-Tax Rate / 100)))) / Last Year's Total Assets * 100

Return On Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08330

All Industries:

Arithmetic average of the last five years of Return on Assets

Return On Capital Employed

See RETURN ON INVESTED CAPITAL

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Return On Earning Assets

Profitability Ratio, Annual Item; Field 15567

Banks:

Net Income before Preferred Dividends / (Last Year's Investments-Total + Last Year's Loans-Net) * 100

Return On Earning Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15570

Banks:

Arithmetic average of the last five years Return on Earning Assets

Return On Equity – GAAP

Profitability Ratio, Annual Item; Field 08295

All Industries:

Net Income-GAAP / Last Year's Common Equity-GAAP * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Return On Equity – GAAP – 3 Yr Avg

Profitability Ratio, Annual Item; Field 08297

All Industries:

Arithmetic average of the last three years Return on Equity GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

Return On Equity – GAAP – 5yr Avg

Profitability Ratio, Annual Item; Field 08299

All Industries:

Arithmetic average of the last five years Return on Equity GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

Return On Equity - Per Share

Profitability Ratio, Annual/Interim Item; Field 08371

All Industries:

Annual Time Series:

Earnings Per Share / Last Year's Book Value Per Share * 100

Interim Time Series:

Trailing 12 Months Earnings Per Share / Last Year's Book Value Per Share * 100

Return On Equity - Per Share - Current

Profitability Ratio, Current Item; Field 08372

All Industries:

Earnings Per Share-Last 12 Months / Prorated Book Value Per Share * 100

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Return On Equity - Per Share - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08375

All Industries:

Arithmetic Average of the last five years of Return on Equity Per-Share

Return On Equity - Total (%)

Profitability Ratio, Annual/Interim Item; Field 08301

All Industries:

(Net Income before Preferred Dividends - Preferred Dividend Requirement) / Last Year's Common Equity * 100

Exceptions:

Finland and Norway:

All Industries:

(Net Income before Preferred Dividends - Preferred Dividend Requirement + Reserves-Increase/Decrease) / (Last Year's Non-Equity Reserves + Last Year's Common Equity) * 100

Sweden (88 and prior years):

All Industries:

(Net Income before Preferred Dividends - Preferred Dividend Requirement + Reserves-Increase/Decrease * .5) / (Last Year's Non-Equity Reserves * .5 + Last Year's Common Equity) * 100

Sweden (89 to 90):

All Industries:

(Net Income before Preferred Dividends - Preferred Dividend Requirement + Reserves-Increase/Decrease * .7) / (Last Year's Non-Equity Reserves * .7 + Last Year's Common Equity) * 100

Sweden (91 and subsequent years):

All Industries:

(Net Income before Preferred Dividends - Preferred Dividend Requirement / Last Year's Common Equity * 100

Interim Time Series:

Trailing 12 Months Net Profit / Last Year's Common Equity * 100

Return On Equity - Total (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08305

All Industries:

Arithmetic average of the last five years of Return on Equity

Return On Invested Capital

Profitability Ratio, Annual Item; Field 08376

All Industries:

(Net Income before Preferred Dividends + ((Interest Expense on Debt - Interest Capitalized) * (1-Tax Rate))) / (Last Year's Total Capital + Last Year's Short Term Debt & Current Portion of Long Term Debt) * 100

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

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Return On Invested Capital - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08380

All Industries:

Arithmetic average of the last five years of Return on Invested Capital

Return On Net Assets

See RETURN ON EQUITY.

Revaluation Reserve

Shareholders' Equity Data, Annual Item; Field 03492

All Industries:

REVALUATION RESERVE represents a reserve created by the revaluation of assets.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Goodwill written off (Wsc field 18302)

Revenues

See NET SALES OR REVENUES

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S

Salaries And Benefits Expense

See STAFF COSTS

Sales

See NET SALES OR REVENUES

Sales/Revenues – GAAP

Supplementary (Income) Data, Annual Item; Field 06801

All Industries:

SALES/REVENUES – GAAP represents the sales/revenues of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET SALES OR REVENUES for additional information.

This item is presented in U.S. dollar (converted at the fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Sales Per Employee

Profitability Ratio, Annual Item; Field 08351

All Industries:

Net Sales or Revenues / Employees

Sales Per Employee - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08355

All Industries:

Arithmetic average of the last five years of Sales Per Employee

Sales Per Share

Stock Data, Annual Item; Field 05508

All Industries:

SALES PER SHARE represents the per share amount of the company's sales or revenues.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Savings Deposits % Total Deposits

Other Ratio, Annual Item; Field 15184

Banks:

Savings and Other Time Deposits / Deposits-Total * 100

Savings Deposits % Total Deposits - 5 Yr Avg

Other Ratio, Annual Item; Field 15187

Banks:

Arithmetic average of the last five years of Savings Deposits % Total Deposits

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Savings/Other Time Deposits

Liability Data, Annual Item; Field 03015

Banks:

SAVINGS/OTHER TIME DEPOSITS represent interest bearing deposits in the bank.

It includes but is not restricted to:

- Interest bearing deposits
- Money Market deposits
- Term Certificates
- Certificates of Deposits greater than $100,000
- Consumer Certificates of Deposits
- Time Deposits
- Savings Deposits
- Negotiable certificates of deposits
- Other time deposits - retail (U.K.)
- Other time deposits - wholesale (U.K.)

Footnotes:

A. Other short term liabilities included
B. May include borrowings
C. Includes due to banks
D. May include some demand deposits

Securities Inventory

Asset Data, Annual Item; Field 02130

Other Financial Companies:

SECURITIES INVENTORY represents securities owned by the firm as part of their portfolio.

It includes but is not restricted to:

- Corporate securities
- Government and agency securities
- Mortgages and mortgaged backed securities
- Money Market instruments
- Municipal securities
- Bull position (U.K. term)

Footnotes:

A. May include investments
B. Includes cash or near cash items

Securities Purchased Under Resale Agreements

Supplementary (Asset) Data, Annual Item; Field 02211

Banks, Other Financial Companies:

SECURITIES PURCHASED UNDER RESALE AGREEMENTS represents the purchase of government securities on a temporary basis, normally fifteen days or less. These securities are usually sold back at stated price and by a given date. This is done through the Federal Reserve.

Data for this field is generally not available prior to 1990.

Footnotes:

A. Included in federal funds

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Securities Sold But Not Yet Purchased (Short Call)

Supplementary (Liability) Data, Annual Item; Field 03059

Other Financial Companies:

SECURITIES SOLD BUT NOT YET PURCHASED (SHORT CALL) represents the selling of a security which the seller does not own but will have to purchase so that the shares can be delivered to the buyer. This is usually done when the seller believes that the value of the stock will decline. The seller hopes to be able to purchase the shares needed to fulfil the sale at a lower price than he sold them for thus making a profit.

It includes but is not restricted to:

Bear positions (U.K. term)
Margin accounts

Securities Sold Under Repurchase Agreements

Supplementary (Liability) Data, Annual Item; Field 03056

Banks, Other Financial Companies:

SECURITIES SOLD UNDER REPURCHASE AGREEMENTS represent securities sold on a short term basis that are bought back by the bank. Repurchase agreements usually call for the securities to be bought back by a certain date at a stated price. Banks also use repurchase agreements to maximize earnings on treasury issues on a short term basis.

Footnotes:

A. Included in federal funds

SEDOL Number

Descriptive Data, Current Item; Field 06006

All Industries:

SEDOL NUMBER represents the seven digit security identifier assigned by the London Stock Exchange.

This item also available at the security level.

SEDOL Number - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Items; Fields 20005, 20105, 20205, 20305, 20405, 20505, 20605, respectively

All Industries:

SEDOL NUMBER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the seven digit security identifier assigned for each type of common/ordinary security by the London Stock Exchange.

For companies with more than one type of common/ordinary share, the SEDOL shown is for the share identified in field 6005 - Type of Share.

Selling, General & Administrative Expenses

Expense Data, Annual Item; Field 01101

All Industries:

SELLING, GENERAL & ADMINISTRATIVE EXPENSES represents expenses not directly attributable to the production process but relating to selling, general and administrative functions.

It includes but is not restricted to:

Marketing expense
Strike expense
Pension costs, and other employee benefits if a company does not buy or make goods to sell
Parent company charges for administrative services
For motion picture and entertainment companies, amortization of film costs

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Amortization of tools and dies where the usable life is two years or less (i.e., automobile industry, aircraft manufacturing, etc.)f
Payroll taxes
Social Security taxes
Other operating expenses if a company does not buy or make goods to sell
Other operating expenses when no selling, general & administrative expense is reported but cost of goods sold is
Commissions
Advertising expense
Product promotion expense
Engineering expense, when the company has no operating revenues derived from engineering activities
Directors' fees & remuneration
Delivery expense
Bad debt expense (provision for doubtful accounts)
Research and Development Expense (Wsc field 01201)
Lease expense
Petition expense
For software companies, related expense of software development
Depreciation and amortization of intangibles charged to selling, general and administrative expenses

It excludes:

For U.S. corporations, depreciation and amortization charged to selling, general and administrative expenses when reported by the company
Moving expense
Foreign currency translation gains or losses
Idle plant expense
Profit on sales of properties (except for securities, etc.) for companies in the oil, coal, airline and other industries where these transactions are considered a normal part of doing business
Supplies
Taxes other than income taxes
Amortization of deferred costs
Cost of franchise sales
Improvement to leased property
Geological and geophysical expense
Discontinued operations or extraordinary charges or credits
Amortization of Goodwill

Insurance, Other Financial Companies:

SELLING, GENERAL & ADMINISTRATIVE EXPENSES represents all expenses relating to selling & administration expenses of the company.

It includes but is not restricted to:

For Insurance Companies:
Pension costs
Employee benefits
Payroll taxes
Social Security taxes
Parent company charges for administrative services
Commissions
Advertising expense
Directors fees & remuneration
Bad debt expense
Underwriting expenses (Insurance only) (Wsc field 01081)
Insurance taxes

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For Other Financial Companies:
Pension costs
Employee benefits
Payroll taxes
Social Security taxes
Parent company charges for administrative services
Commissions
Advertising expense
Directors fees & remuneration

Footnotes:

A. No standard text
B. Included in Cost of Goods Sold and/or other Operating Expense
C. Includes other income
D. Includes provisions for loan loss
F. Foreign currency translation differences are included
G. All or part of underwriting expenses are included
H. Income taxes are included
I. Includes some interest expense
J. Includes some long term insurance reserve charges
K. Includes some non-operating expense (income)
L. Interest expense is included as operating expense
M. Includes income tax expense
N. Includes a portion of depreciation

Selling, General And Administrative Expenses/Sales

Profitability Ratio, Annual Item; Field 08336

Industrials, Other Financial Companies:

(Selling, General and Administrative Expenses - Research and Development Expense) / Net Sales or Revenues * 100

Selling, General And Administrative Expenses/Sales - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08340

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Selling, General and Administrative Expense / Net Sales

Separate And Variable Account Assets

Asset Data, Annual Item; Field 02290

Insurance Companies:

SEPARATE AND VARIABLE ACCOUNT ASSETS represent funds for which investment income and investment gains and losses accrue directly to, and investment risk is borne by, the policyholders. Separate accounts are legally segregated and are not subject to the claims which may arise out of any other business of the insurance company. Deposits and investment income of such separate accounts are included in the revenues with the corresponding liability increases included in benefits and expenses.

Separate And Variable Account Liabilities

Supplementary (Liability) Data, Annual Item; Field 03035

Insurance Companies:

SEPARATE AND VARIABLE ACCOUNT LIABILITIES represent funds for which investment income and investment gains and losses accrue directly to, and investment risk is borne by, the policyholders. Separate accounts

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are legally segregated and are not subject to the claims that may arise out of any other business of the insurance company. Deposits and investment income of such separate accounts are included in the revenues with the corresponding liability increases included in benefits and expenses.

Share Type

See TYPE OF SHARE

Shareholders - Common

See COMMON SHAREHOLDERS

Shares Outstanding

See COMMON SHARES OUTSTANDING

Short Term Debt & Current Portion Of Long Term Debt

Liability Data, Annual Item; Field 03051

All Industries:

SHORT TERM DEBT & CURRENT PORTION OF LONG TERM DEBT represents that portion of debt payable within one year including current portion of long term debt and sinking fund requirements of preferred stock or debentures.

It includes but is not restricted to:

Current portion of long-term debt (Wsc field 18232)
Notes payable, arising from short-term borrowings
Current maturities of participation and entertainment obligations
Contracts payable for broadcast rights
Current portion of advances and production payments
Current portion of long term debt that must be paid back during the next twelve months and included in long term debt
Bank Overdrafts
Advances from subsidiaries/associated companies, if the term of the loan is not known it is assumed to be long term debt
Current portion of preferred stock of a subsidiary
Treasury tax and loan demand notes
Short sales of U.S. government securities
Eurodollar borrowings, if not reported separately and the amount cannot be separated

For Banks:

It includes but is not restricted to:

Federal Funds (liability) securities sold under repurchase agreements (Wsc field 03055)

For Other Financial Companies:

It includes but is not restricted to:

Securities sold under repurchase agreements (Wsc field 03056)

For All Industries:

It excludes:

Securities loaned

Footnotes:

A. Notes payable included in accounts payable
B. May include long term borrowings
C. Includes debts due in four years or less for Germany
D. Non-Operational borrowings are included

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F. No standard text

Short Term Investments

Asset Data, Annual Item; Field 02008

Industrials, Other Financial Companies:

SHORT TERM INVESTMENTS represent temporary investments of excess cash in marketable securities that can be readily converted into cash.

It includes but is not restricted to:

Short-term obligations of the U.S. government
Stocks, bonds, or other marketable securities listed as short-term investments
Time certificates of deposit
Time deposits
Eurodollar bank time deposits
U.S. government treasury bills
Corporate securities - stocks, bonds
Municipal securities
Commercial paper
Money market mutual fund shares
Post office time deposits (non-U.S.)
Short-term investments
Temporary investments

It excludes:

Commercial paper issued by unconsolidated subsidiaries to parent company (this is included in receivables)
Amount due from sale of debentures (this is included in receivables)
Checks written by the company but not yet deposited and charged to the company's bank account
Promissory notes

Footnotes:

A. Includes long term investments
B. Includes securities due four years or less for Germany
C. Cash on hand is included
D. Includes cash and securities held for regulatory purposes

SIC Codes

Descriptive Data, Current Items; Fields 07021, 07022, 07023, 07024, 07025, 07026, 07027, 07028

All Industries:

SIC CODES were developed by the U.S. government to provide a standard industry classification that covers all the economic activities of the United States. They are derived from the 1987 edition of the Standard Industrial Classification Manual compiled by the Executive Office of the President of the United States, Office of Management and Budget. These SIC codes are assigned to both U.S. and non-U.S. companies according to the type of business in which they are engaged. A company may have up to eight SIC codes assigned to it or as little as one depending on the number of business segments that make up the company's revenue. If a sales breakdown for segments is available SIC Code 1 would represent the business segment which provided the most revenue. SIC Code 8 would represent the segment that provided the least revenue. If a sales breakdown is not available the SIC Code is assigned according to the best judgement of Worldscope.

Staff Costs

Supplementary (Expense) Data, Annual Item; Field 01084

All Industries:

STAFF COSTS represents wages paid to employees and officers of the company.

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It includes but is not restricted to:

All employee benefits such as health insurance and contributions to pension plans

Footnotes:

A. No standard text

State And Municipal Securities

Asset Data, Annual Item; Field 02207

Banks:

STATE AND MUNICIPAL SECURITIES represents the purchase of securities that would create a loan to a state and/or a municipal government. These bonds are usually long term. Most of these bonds are exempt from federal taxes on interest.

It includes but is not restricted to:

General obligation bonds
Revenue bonds
Industrial revenue bonds
Mortgage revenue bonds
Municipal bonds
Municipal notes
State/municipal securities available for sale (Wsc field 18089)

State/Municipal Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18089

Banks:

STATE/MUNICIPAL SECURITIES AVAILABLE FOR SALE represent the amount of state/municipal securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

General obligation bonds
Revenue bonds
Industrial revenue bonds
Mortgage revenue bonds
Municipal bonds
Municipal notes

Footnotes:

A. No standard text

Stock Exchange(s) Listed

Stock Data, Current Item; Field 05427

All Industries:

STOCK EXCHANGE(S) LISTED represents the stock exchange(s) the company is traded on. For companies with more than one type of common/ordinary share, the stock exchange shown is for the share type identified in field 6005-Type of Share. This variable is alphanumeric, and 80 bytes in length. Each byte from left to right corresponds to an exchange in this list from the top down. An "X" in a given byte indicates that the company is traded on that exchange.

This item is also available at the security level.

BYTE	ABBREVIATION	EXCHANGE
1	NYSE	New York
2	BSE	Boston

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BYTE	ABBREVIATION	EXCHANGE
3	CIN	Cincinnati
4	SHG	Shanghai
5	MSE	Midwest
6	PBW	Philadelphia, Baltimore, Washington
7	PCS	Pacific
8	NAS	NASDAQ
9	ASE	American
10	MON	Montreal
11	TOR	Toronto
12	AMS	Amsterdam
13	BCN	Barcelona
14	BRU	Brussels
15	CPH	Copenhagen
16	DUS	Düsseldorf
17	FRA	Frankfurt
18	GVA	Geneva
19	HEL	Helsinki
20	HKG	Hong Kong
21	JNB	Johannesburg
22	KUL	Kuala Lumpur
23	LON	London
24	MAD	Madrid
25	MBE	Melbourne
26	***	Not Used
27	MXK	Mexico City
28	NZL	New Zealand
29	OSA	Osaka
30	OSL	Oslo
31	PAR	Paris
32	ISE	Italian
33	SEO	Seoul
34	SIN	Singapore
35	STO	Stockholm
36	SYD	Sydney
37	TYO	Tokyo
38	VIE	Vienna
39	OTH	Others
40	ZHR	Zürich
41	ATH	Athens
42	BAN	Bangkok
43	BOG	Bogota
44	BOM	Bombay

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BYTE	ABBREVIATION	EXCHANGE
45	BAR	Buenos` Aires
46	CAR	Caracas
47	IST	Istanbul
48	KAR	Karachi
49	LIM	Lima
50	LIS	Lisbon
51	PHL	Philippine
52	RIO	Rio De Janeiro
53	SAN	Santiago
54	SOP	Sao Paulo
55	TAI	Taipei
56	JAK	Jakarta
57	OTC	OTC/Unofficial Markets
58	SZN	Shenzhen
59	DUB	Dublin
60	LUX	Luxembourg
61	TEL	Tel Aviv
62	144A	144A
63	BUD	Budapest
64	WAR	Warsaw
65	AMN	Amman
66	NIG	Nigeria
67	COL	Colombo
68	ZIM	Zimbabwe
69	PRG	Prague
70	MOS	Moscow
71	BRT	Bratislava
72	LJB	Ljubljana
73	SWB	Electronic Bourse
74	CAI	Cairo
75	CAS	Casablanca
76	ESQ	EASDAQ
77	HAM	Hamilton
78	VEN	TSX Ventures
79	***	Not Used
80	LGO	Lagos

Stock Exchange(s) Listed - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Item; Fields 20009, 20109, 20209, 20309, 20409, 20509, 20609, respectively

All Industries:

STOCK EXCHANGE(S) LISTED - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the stock exchange(s) that each common/ordinary share of a company.

See the definition of STOCK EXCHANGE(S) LISTED for more information about this field.

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Stock Index Information

Stock Data, Current Item; Field 05661

All Industries:

STOCK INDEX INFORMATION represents the stock market indices the company is a constituent of. This variable is alphanumeric, and 80 bytes in length. Each byte, from left to right corresponds to an index in this list from the top down. An "X" in a given byte indicates that the company is included in that index.

BYTE	INDEX	COUNTRY
1	S&P 500	United States
2	DJ 65 Composite	
3	FTSE World Index	
4	****	Not used
5	FT-SE 100	United Kingdom
6	Nikkei 225	Japan
7	TSE 300	Canada
8	Share Price Index	Australia
9	Creditanstalt	Austria
10	BEL 20	Belgium
11	KFX Index	Denmark
12	HEX Index	Finland
13	CAC 40	France
14	Faz Aktien	Germany
15	Hang Seng	Hong Kong
16	ISEQ Overall Index	Ireland
17	Banca Commerciale Italiana	Italy
18	New Straits Times Index	Malaysia
19	CBS All Share	Netherlands
20	NZSE 40	New Zealand
21	Total Share Composite Index	Norway
22	Strait Times Industrial	Singapore
23	JSE Overall Index	South Africa
24	Madrid Stock Exchange	Spain
25	Affarsvarlden	Sweden
26	SBC Index	Switzerland
27	All Share	United Kingdom
28	MERVAL	Argentina
29	BOVESPA	Brazil
30	IPSA	Chile
31	IBB	Colombia
32	A.S.E.Index	Greece
33	BSE Sensitive Index	India
34	IHSG Index	Indonesia
35	TOPIX Index	Japan
36	Luxembourg Price Index	Luxembourg
37	IPC Index	Mexico

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BYTE	INDEX	COUNTRY
38	KSE 100 Index	Pakistan
39	IGBVL Index	Peru
40	Philippine S.E. Composite Index	Philippines
41	BT&A Index	Portugal
42	KOSPI Index	South Korea
43	Taiwan Weighted Stock Index	Taiwan
44	Bangkok SET Index	Thailand
45	Istanbul Stock Exchange Index	Turkey
46	FT-SE Mid 250	United Kingdom
47	FT-SE Mid 350	United Kingdom
48	Merinvest	Venezuela
49	DAX	Germany
50	S&P Small Cap	United States
51	****	
52	****	
53	SBF 250	France
54	DJ Global Index	
55	DJ STOXX	
56	DJ EURO STOXX	
57	DJ STOXX 50	
58	DJ EURO STOXX 50	
59	DAX 100	Germany
60	SBF 120	France
61	TSE 60	Canada

Stock Premium

See CAPITAL SURPLUS

Stock Split/Dividend Ratio

Stock Data, Annual Item; Field 05576

All Industries:

STOCK SPLI/DIVIDEND RATIO reflects the reciprocal of subsequent years accumulated stock splits/stock dividends (i.e. 2:1 stock split in 1992 would result in a .5000 ratio for 1991) at the company's fiscal year end for non-U.S. corporations and at the end of the last calendar year for U.S. corporations.

It includes but is not restricted to:

Rights Issues
Scrip Issues
Capital Increases
Reverse Splits

This item is also available at the security level for 1987 and subsequent years.

See also Notes to DIVIDENDS PER SHARE

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Stock Split/Dividend Ratio – Fiscal

Stock Data, Annual Item; Field 05575

All Industries:

STOCK SPLIT/DIVIDEND RATIO – FISCAL is the reciprocal of subsequent fiscal years accumulated stock splits/stock dividends (i.e. a 2:1 stock split in 1999 would result in a .5000 ratio in 1998).

This item is also available at the security level for 1987 and subsequent years.

It includes but is not restricted to:

Rights Issues
Scrip Issues
Capital Increases
Reverse Splits

Stocks (Current Assets)

See INVENTORIES – TOTAL

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T

Tangible Book Value Per Share

Stock Data, Annual Item; Field 05486

All Industries:

TANGIBLE BOOK VALUE PER SHARE represents the fiscal year end book value of a company excluding intangible other assets.

This item is shown per 1,000 shares for Brazilian companies and is generally not available prior to 1989.

Tangible Other Assets

Asset Data, Annual Item; Field 02648

All Industries:

TANGIBLE OTHER ASSETS represent other assets not delineated other than intangibles.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Assets from discontinued operations
Claims in litigation
Franchises of a specific duration
Advances to suppliers which are not part of fixed assets
Tooling costs
Licenses of a specific duration
Exploration permits
Import/Export permits
Fuel Security supplies (U.K.)
Inventories not utilized within 1 year (except film industry)
Advance corporation tax (due after 1 year)

Footnotes:

A. May include intangible assets and/or deferred charges
B. No standard text

Tax Rate

Profitability Ratio, Annual Item; Field 08346

All Industries:

Income Taxes / Pretax Income * 100

Footnotes:

A. No standard text
B. No standard text
C. No standard text
D. No standard text
F. Not computed
G. Company is not a separate taxable entity for income tax purposes

Tax Rate - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08350

All Industries:

Arithmetic average of the last five years of Tax Rates

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Taxation (Cash Flow)

Supplementary (Cash Flow) Data, Annual Item; Field 04150

Industrials, Other Financial Companies:

TAXATION (CASH FLOW) represents the amount of income taxes paid as reported on the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Taxes Other Than Income Taxes

Supplementary (Expense) Data, Annual Item; Field 01204

All Industries:

TAXES OTHER THAN INCOME TAXES represent any other operating tax that is not a tax on income.

Data for this field is generally not available prior to 1993.

It includes but is not restricted to:

Property Tax
Taxes on production
Import duties
Ad Valorem taxes

It excludes:

Excise taxes
Windfall profits taxes
Value added taxes
General and service taxes
Payroll Taxes

Footnotes:

A. No standard text

Telex Number

Descriptive Data, Current Item; Field 06032

All Industries:

TELEX NUMBER represents the number used to transmit written messages electronically to the company via a teletype machine.

Ticker Symbol

Stock Data, Current Item; Field 05601

All Industries:

TICKER SYMBOL represents a symbol used to identify the company on the stock exchanges where it is listed. Local Ticker symbols are used for non-US corporations. Quick Code is used for Japanese companies.

This item is also available at the security level.

Ticker Symbol - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Item; Fields 20008, 20108, 20208, 20308, 20408, 20508, 20608, respectively

All Industries:

TICKER SYMBOL - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a symbol used to identify each type of common/ordinary share on the stock exchanges where it is listed. Local Ticker symbols are used for non-US

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corporations. Quick Code is used for Japanese companies. For companies with more than one type of common/ordinary shares, the ticker shown is for the share identified in field 06005 - Type of Share.

Tier 1 Capital

Supplementary (Liability) Data, Annual Item; Field 18228

Banks:

TIER 1 CAPITAL represents the primary capital supporting the lending and deposit activities of a bank.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

Common Stock
Retained Earnings
Perpetual preferred stock
Goodwill acquired before March 1988

Footnotes:

A. No standard text

Tier 2 Capital

Supplementary (Liability) Data, Annual Item; Field 18229

Banks:

TIER 2 CAPITAL represents the supplemental capital supporting the lending and deposit activities of a bank.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

Limited life preferred stock
Subordinated debt
Loan loss reserves

Footnotes:

A. No standard text

Total Asset Turnover

Asset Utilization Ratio, Annual Item; Field 08401

All Industries:

Net Sales or Revenues / Total Assets

Banks:

Net Sales or Revenues / (Total Assets - Customer Liabilities on Acceptances)

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Net Sales or Revenues / (Total Assets - Custody Securities)

Total Asset Turnover - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08405

All Industries:

Arithmetic average of the last five years Total Asset Turnover

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Total Assets

Asset Data, Annual Item; Field 02999

All Industries:

TOTAL ASSETS represent the sum of total current assets, long term receivables, investment in unconsolidated subsidiaries, other investments, net property plant and equipment and other assets.

Banks:

TOTAL ASSETS represent the sum of cash & due from banks, total investments, net loans, customer liability on acceptances (if included in total assets), investment in unconsolidated subsidiaries, real estate assets, net property, plant and equipment and other assets.

Insurance Companies:

TOTAL ASSETS represent the sum of cash, total investments, premium balance receivables, investments in unconsolidated subsidiaries, net property, plant and equipment and other assets.

Other Financial Companies:

TOTAL ASSETS represent the sum of cash & equivalents, receivables, securities inventory, custody securities, total investments, net loans, net property, plant and equipment, investments in unconsolidated subsidiaries and other assets.

Footnotes:

B. Excludes contra items (contingent liabilities)
C. Includes trust business assets
D. Adjusted to exclude foreign currency translation gains/losses
F. Adjusted to exclude provision for bad debt/loan losses
G. Adjusted to exclude treasury stock
H. Adjusted to exclude investment in own bonds
I. Adjusted to exclude foreign currency translation losses and provision for bad debts
J. Adjusted to excluded treasury stock and investment in own bonds
K. Adjusted to excluded unappropriated net loss
L. No standard text
M. No standard text
N. Increased by payments on work in progress that has been treated as a current liability
O. Adjusted to exclude deferred taxes

Total Assets – GAAP

Supplementary (Asset) Data, Annual Item; Field 06699

All Industries:

TOTAL ASSETS – GAAP represents the sum Current Assets, Property, Plant and Equipment (Net), Investments, Loans, Goodwill, Other Intangibles and Other Assets of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Total Assets (U.S.$)

Supplementary Data, Annual Item; field 07230

All Industries:

TOTAL ASSETS (U.S.$) represent the total assets of the company converted to U.S. dollars using the fiscal year end exchange rate.

See the definition for TOTAL ASSETS for information about the total assets used in this calculation.

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Total Assets - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08621

All Industries:

(Current Year's Total Assets / Last Year's Total Assets - 1) * 100

Banks:

((Current Year's Total Assets - Current Year's Customer Liabilities on Acceptances) / (Last Year's Total Assets - Last Year's Customer Liabilities on Acceptance) - 1) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

((Current Year's Total Assets - Current Year's Custody Securities) / (Last Year's Total Assets - Last Year's Custody Securities) - 1) * 100

Total Assets - 5 Yr Annual Growth

Growth Rate, annual Item; Field 08625

All Industries:

((Current Year's Total Assets / Total Assets six years ago, reduced to a compound annual rate) - 1) * 100

Banks:

(((Current Year's Total Assets - Current Year's Customer Liabilities on Acceptances) / (Total Assets - Customer Liabilities on Acceptances six years ago), reduced to a compound annual rate) - 1) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Other Financial Companies:

(((Current Year's Total Assets - Current Year's Custody Securities) / (Total Assets - Custody Securities six years ago), reduced to a compound annual rate) - 1) * 100

Total Assets/Common Equity Ratio

Leverage Ratio, Annual Item; Field 08287

All Industries:

This is the reciprocal of field 08241 Common Equity % Total Assets.

See definition for Common Equity % Total Assets in the Worldscope Data Definition Guide for additional information.

Data for this field is only available for 1989 and subsequent years.

Total Capital

Supplementary Data, Annual Item; Field 03998

All Industries:

TOTAL CAPITAL represents the total investment in the company. It is the sum of common equity, preferred stock, minority interest, long-term debt, non-equity reserves and deferred tax liability in untaxed reserves. For insurance companies policyholders' equity is also included.

Total Capital % Total Assets

Leverage Ratio, Annual Item; Field 15121

All Industries:

Total Capital / Total Assets * 100

Banks:

Total Capital / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

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Other Financial Companies:

Total Capital / (Total Assets - Custody Securities) * 100

Total Capital % Total Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15124

All Industries:

Arithmetic average of the last five years of Total Capital % Total Assets

Total Capital % Total Deposits

Leverage Ratio, Annual Item; Field 15025

Banks:

Total Capital / Deposits-Total * 100

Total Capital % Total Deposits - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15028

Banks:

Arithmetic average of the last five years of Total Capital % Total Deposits

Total Debt

Liability Data, Annual Item; Field 03255

All Industries:

TOTAL DEBT represents all interest bearing and capitalized lease obligations. It is the sum of long and short term debt.

Total Debt % Common Equity

Leverage Ratio, Annual Item; Field 08231

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / Common Equity * 100

Insurance Companies:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Common Equity + Policyholders' Equity) * 100

Exceptions:

Finland and Norway:

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Non-Equity Reserves + Common Equity) * 100

Insurance Companies:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Non-Equity Reserves + Common Equity + Policyholders' Equity) * 100

Sweden (88 and prior years):

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Non-Equity Reserves *.5 + Common Equity) * 100

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Insurance Companies:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Non-Equity Reserves * .5 + Common Equity + Policyholders' Equity) * 100

Sweden (89 to 90):

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Non-Equity Reserves *.7 + Common Equity) * 100

Insurance Companies:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Non-Equity Reserves *.7 + Common Equity + Policyholders' Equity) * 100

Sweden (91 and subsequent years):

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / Common Equity * 100

Insurance Companies:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Common Equity + Policyholders' Equity) * 100

Total Debt % Common Equity - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08235

All Industries:

Arithmetic average of the last five years of Total Debt % Common Equity

Total Debt % Total Assets

Leverage Ratio, Annual Item; Field 08236

All Industries:

(Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) / Total Assets * 100

Banks:

(Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

(Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) / (Total Assets - Custody Securities) * 100

Total Debt % Total Assets - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08240

All Industries:

Arithmetic average of the last five years of Total Debt % Total Assets

Total Debt % Total Capital

Leverage Ratio, Annual Item; Field 08221

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Total Capital + Short Term Debt & Current Portion of Long Term Debt) * 100

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Total Debt % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08225

All Industries:

Arithmetic average of the last five years of Total Debt % Total Capital

Total Deposits % Total Assets

Leverage Ratio, Annual Item; Field 15037

Banks:

Deposits-Total / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Deposits-Total / (Total Assets - Custody Securities) * 100

Total Deposits % Total Assets - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15040

Banks, Other Financial Companies:

Arithmetic average of the last five years Total Deposits % Total Assets

Total Equity – GAAP

Supplementary (Liability) Data, Annual Item; Field 06798

All Industries:

TOTAL EQUITY – GAAP represents the sum of the preferred stock and common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Total Interest Expense % Total Interest Bearing Liabilities

Profitability Ratio, Annual Item; Field 15599

Banks:

Interest Expense-Total / (Last Year's Short Term Debt and Current Portion of Long Term Debt + Long Term Debt + Deposits-Total) * 100

Total Interest Expense % Total Interest Bearing Liabilities 5 Yr Avg

Profitability Ratio, Annual Item; Field 15602

Banks:

Arithmetic average of the last five years of Total Interest Expense % Total Interest Bearing Liabilities

Total Interest Income % Earning Assets

Profitability Ratio, Annual Item; Field 15605

Banks:

Interest Income-Total / (Last Year's Investments-Total + Last Year's Loans-Net) * 100

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Total Interest Income % Earning Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15608

Banks:

Arithmetic average of the last five years Total Interest Income % Earning Assets

Total Investment Return

Stock Performance Ratio, Annual Item; Field 08801

All Industries:

(Market Price Year End + Dividends Per Share + Special Dividend -Quarter 1 + Special Dividend-Quarter 2 + Special Dividend-Quarter 3 + Special Dividend-Quarter 4) / Last Year's Market Price-Year End - 1) *100

This item is also available at the security level for 1987 and subsequent years.

Total Investment Return – 1 Month %

Stock Performance Ratio, Annual Item, Monthly Time Series; Field 08807

All Industries:

((Current Month's Close Price + Dividends Per Share (regular, extra and special) declared during the month) / Last Month's Close Price) * 100

Data for this field is available for 1999 and subsequent years and is also available at the security level for 1999 and subsequent years.

Total Investment Return – 3 Month %

Stock Performance Ratio, Annual Item, Monthly Time Series; Field 08808

All Industries:

((Current Month's Close Price + Dividends Per Share (regular, extra and special) declared during the month) / Close Price three months ago) * 100

This item is also available at the security level for 1989 and subsequent years.

Total Investment Return – 3 Yr Annual Return %

Stock Performance Ratio, Annual Item; Field 08803

All Industries:

(Market Price-Year End + Dividends Per Share + Dividends Per Share-Special-Q1 + Dividends Per Share-Special-Q2 + Dividends Per Share-Special-Q3 + Dividends Per Share-Special-Q4) / Year Ago Market Price-Year End is calculated for each year in the last three years. The result of each year is multiplied together and the product is reduced to a compound annual rate.

Data for this field is available for 1989 subsequent years and is also available at the security level for 1989 and subsequent years.

Total Investment Return - 5 Yr Annual Return

Stock Performance Ratio, Annual Item; Field 08805

All Industries:

(Market Price + Dividends Per Share + Special Dividend-Quarter 1 + Special Dividend-Quarter 2 + Special Dividend-Quarter 3 + Special Dividend-Quarter 4) / Last Year's Market Price-Year End is calculated for each year in the last five years. The result of each year is multiplied together and the product is reduced to a compound annual rate.

This item is also available at the security level for 1987 and subsequent years.

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Total Investments % Total Capital

Other Ratio, Annual Item; Field 15580

Insurance Companies:

Total Investments / Total Capital *100

Total Investments % Total Capital - 5 Yr Avg

Other Ratio, Annual Item; Field 15583

Insurance Companies:

Arithmetic average of the last five years of Total Investments % Total Capital

Total Liabilities

Liability Data, Annual Item; Field 03351

All Industries:

TOTAL LIABILITIES represent all short and long term obligations expected to be satisfied by the company.

It includes but is not restricted to:

- Current Liabilities
- Long Term Debt
- Provision for Risk and Charges (non-U.S. corporations)
- Deferred taxes
- Deferred income
- Other liabilities
- Deferred tax liability in untaxed reserves (non-U.S. corporations)
- Unrealized gain/loss on marketable securities (insurance companies)
- Pension/Post retirement benefits
- Securities purchased under resale agreements (banks)

It excludes:

- Minority Interest
- Preferred stock equity
- Common stock equity
- Non-Equity reserves

Total Liabilities And Shareholders' Equity

Liability Data, Annual Item; Field 03999

All Industries:

TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY represents the sum of total liabilities, minority interest, non-equity reserves, preferred stock and common equity.

Footnotes:

B. Excludes contra items (contingent liabilities)
C. Includes trust business assets

Total Loans % Total Assets

Other Ratio, Annual Item; Field 15043

Banks:

Loans-Total / (Total Assets - Customer Liabilities on Acceptances) *100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

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Other Financial Companies:

Loans-Total / (Total Assets - Custody Securities) * 100

Total Loans % Total Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15046

Banks, Other Financial Companies:

Arithmetic average of the last five years of Total Loans % Total Assets

Total Loans % Total Deposits

Liquidity Ratio, Annual Item; Field 15049

Banks, Other Financial Companies:

Loans-Total / Deposits-Total * 100

Total Loans % Total Deposits - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 15052

Banks, Other Financial Companies:

Arithmetic average of the last five years of Total Loans % Total Deposits

Total Non-Performing Assets

Supplementary (Asset) Data, Annual Item; Field 02287

Banks:

TOTAL NON-PERFORMING ASSETS represent all assets which have been designated by the bank as having a status of non-performance.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Non-accrual loans
Reduced rate loans
Renegotiated loans
Loan past due 90 days or more
Assets acquired in foreclosure
Repossessed personal property

Total Premiums Written

Supplementary (Income) Data, Annual Item; Field 01004

Insurance Companies:

TOTAL PREMIUMS WRITTEN represent the amounts charged to the policyholders for their insurance contracts.

Footnotes:

A. Net of reinsurance ceded
B. Net of reinsurance ceded and exclude life (long term) insurance operations. Results of life (long term) insurance operations is accounted for in net other expense (income).

Total Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18093

Banks:

TOTAL SECURITIES AVAILABLE FOR SALE represents the total amount of securities available for sale.

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It includes but is not restricted to:

Treasury securities available for sale
Federal agency securities available for sale
State/Municipal securities available for sale
Mortgage backed securities available for sale
Corporate stock available for sale
Other securities available for sale

Footnotes:

A. No standard text

Total Sources

Cash Flow Data, Annual Item; Field 04501

All Industries:

TOTAL SOURCES represent the total funds generated by the company internally and externally during the fiscal period.

Total Uses

Cash Flow Data, Annual Item; Field 04811

All Industries:

TOTAL USES represent the total funds used by the company for internal and external activities during the fiscal period.

Trade Receivables - Net

Supplementary (Asset) Data, Annual Item; Field 18297

All Industries:

TRADE RECEIVABLES - NET represent claims against customers for merchandise sold or services performed in the ordinary course of business.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
B. Gross trade receivables

Trading Account Income

Income Data, Annual Item; Field 01017

Banks, Other Financial Companies:

TRADING ACCOUNTS INCOME represents revenues received from the resale or purchase of investment securities.

It includes but is not restricted to:

Revaluation adjustments
Securities trading income

It excludes:

Interest earned on trading account securities

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Trading Account Securities

Asset Data, Annual Item; Field 02208

Banks:

TRADING ACCOUNT SECURITIES represent the aggregate value of the securities (government and others) purchased and/or underwritten by the bank. Trading account securities are usually purchased for profit rather than addition to the bank's investment portfolio. They are recorded at the price in effect when they were purchased or sold.

It includes but is not restricted to:

Long positions at market value
Deposits with stock exchanges, money brokers and others as collateral for stock borrowing
Market debtors
Client debtors
Dealing assets

Trading Volume ($ Amount)

Marketability Data, Annual Item; Field 08006

All Industries:

Common Shares Traded-Annual * ((Market Price-High + Market Price-Low / 2) If High and Low Prices are not available, then Market Price - Year End is used.

This data is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

Trading Volume (Weekly Average $ Amount)

Marketability Data, Annual Item; Field 08010

All Industries:

Trading Volume ($ Amount) / 52

This data is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

Trailing Twelve Months Cash Flow Per Share

Stock Data, Annual Item; Field 18265

All Industries:

TRAILING TWELVE MONTHS CASH FLOW PER SHARE represents the sum of the interim cash flow per share in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

Trailing Twelve Months Dividends Per Share

Stock Data; Annual Item; Field 18266

All Industries:

TRAILING TWELVE MONTHS DIVIDENDS PER SHARE represents the regular dividends declared during the last twelve months. It is based on the “gross” dividend of a security, before withholding tax is deducted at a country’s basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

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This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

Trailing Twelve Months Earnings Per Share

Stock Data, Annual Item; Field 18264

All Industries:

TRAILING TWELVE MONTHS EARNINGS PER SHARE represent the sum of the interim earnings per share reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

Trailing Twelve Months Gross Margin

Profitability Ratio, Annual Item; Field 18267

All Industries:

Trailing Twelve Months Gross Income / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Income Taxes

Supplementary (Expense) Data; Annual Item; Field 18270

All Industries:

TRAILING TWELVE MONTHS INCOME TAXES represents the sum of the interim income taxes reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Interest Expense

Supplementary (Expense) Data; Annual Item; Field 18269

All Industries:

TRAILING TWELVE MONTHS INTEREST EXPENSE represents the sum of the interim interest expense reported in the last twelve months, before the deduction of interest capitalized.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Margin

Profitability Ratio, Annual Item; Field 18268

All Industries:

Trailing Twelve Months Net Profit / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Profit

Supplementary Income Statement Data, Annual Item; Field 18263

All Industries:

TRAILING TWELVE MONTHS NET PROFIT represents the sum of the interim net profit reported in the last twelve months.

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This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Profit (U.S. $)

Supplementary (Income) Data; Annual Item; Field 07260

All Industries:

TRAILING TWELVE MONTHS NET PROFIT represents the sum of the interim net profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Sales/Revenue

Supplementary Income Statement Data, Annual Item; Field 18262

All Industries:

TRAILING TWELVE MONTHS NET SALES/REVENUE represent the sum of the interim net sales/revenue reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Sales/Revenue (U.S. $)

Supplementary (Income) Data; Annual Item; Field 07270

All Industries:

TRAILING TWELVE MONTHS NET SALES/REVENUE represent the sum of the interim net sales/revenue reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Operating Margin

Profitability Ratio, Historic Item, Interim Time Series; Field 18306

All Industries:

Trailing Twelve Months Operating Profit / Trailing Twelve Months Net Sales/Revenue * 100

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Operating Profit

Supplementary Income Statement Data, Historic Data, Interim Time Series; Field 18305

All Industries:

TRAILING TWELVE MONTHS OPERATING PROFIT represents the sum of the interim operating profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

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Trailing Twelve Months Pretax Income

Supplementary (Income); Annual Item; Field 18271

All Industries:

TRAILING TWELVE MONTHS PRETAX INCOME represents the sum of the interim pretax income reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998

Trailing Twelve Months Pretax Margin

Profitability Ratio, Historic Item, Interim Time Series; Field 18304

All Industries:

Trailing Twelve Months Pretax Income / Trailing Twelve Months Net Sales/Revenue * 100

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Transportation Equipment

Asset Data, Annual Item; Field 18380

Industrials, Other Financial Companies:

TRANSPORTATION EQUIPMENT represents the cars, ships, planes or any other type of transportation equipment that is part of the company's property, plant and equipment.

Data for this field is generally not available prior to 1992.

It excludes:

Transportation equipment leased to others

Footnotes:

A. No standard text
C. Net of depreciation
D. Includes other

Treasury Securities

Supplementary (Asset) Data, Annual Item; Field 02205

Banks, Other Financial Companies:

TREASURY SECURITIES represents the purchase of securities which would create a loan made directly to the government. These are negotiable debt obligations of the government and are secured by its "full faith and credit". They are issued at various schedules and rates.

It includes but is not restricted to:

Treasury Bills
Treasury Notes
Treasury Bonds
Treasury Securities Available for Sale (Wsc field 18087)

Footnotes:

A. Includes federal agency securities

Treasury Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18087

Banks:

TREASURY SECURITIES AVAILABLE FOR SALE represent the amount of treasury securities that cannot be classified as either investment or trading account securities.

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It includes but is not restricted to:

Treasury bills
Treasury notes
Treasury bonds
Securities of, or guaranteed by the government
Government securities
Other government's treasury bills
Special treasury bills
Ordinary treasury bills

Footnotes:

A. Include federal agency securities
B. No standard text

Treasury Shares

Stock Data, Annual Item; Field 05303

All Industries:

TREASURY SHARES represent the number of common shares reacquired by the company.

Data for this field is generally not available prior to 1993.

Treasury Stock

Shareholders' Equity Data, Annual Item; Field 03499

All Industries:

TREASURY STOCK represents the acquisition cost of shares held by the company. For non-U.S. companies treasury stock may be carried at par value. This stock is not entitled to dividends, has no voting rights and does not share in the profits in the event of liquidation.

Data for this field is generally not available prior to 1989.

Trust Income

Income Data, Annual Item; Field 01014

Banks, Other Financial Companies:

TRUST INCOME represents income derived from services rendered in a fiduciary capacity.

It includes but is not restricted to:

Trust department fees
Asset management fees
Investment fees

Trusts & Fiduciary Income/Commission & Fees

Income Data, Annual Item; Field 01019

Banks, Other Financial Companies:

TRUSTS & FIDUCIARY INCOME/COMMISSION & FEES represent income received from asset management.

It includes but is not restricted to:

Trust department fees
Asset management fees
Investment fees
Checking account fees
Other loan servicing fees

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Service charges on deposit accounts
Business service fees
Processing service fees
Credit card fees
Commission/fees for banking and related services

Footnotes:

A. Net of provisions
B. Other operating income is not delineated
C. Includes commission from foreign exchanges
D. Net of expenses
F. Net of expenses including taxes

Turnover

See NET SALES OR REVENUES

Turnover Rate

Marketability Ratio, Annual Item; Field 08011

All Industries:

(Trading Volume ($ Amount) / Market Capitalization) * 100

This data is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

Type Of Share

Descriptive Data, Current Item; Field 06005

All Industries:

TYPE OF SHARE represents the name of the security whose prices and dividends are shown with the fundamental data of the company. This item is provided for all share types at the security level. The share names are generally shown in the language of the country in which the company is domiciled.

Type Of Share - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Items; Fields 20001, 20101, 20201, 20301, 20401, 20501, 20601, respectively

All Industries:

TYPE OF SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the name of the security for each type of common/ordinary share of a company. The share names are generally shown in the language of the country in which the company is domiciled.

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U

Unappropriated (Free) Reserves

Shareholders' Equity Data, Annual Item; Field 03494

All Industries:

UNAPPROPRIATED RESERVES represent free reserves that are not identified for a specific purpose by the company.

Data for this field is generally not available prior to 1989.

Footnotes:

A. No standard text
B. No standard text

Unconsolidated/Parent Company Depreciation, Depletion & Amortization

Supplementary Data, Annual Item; Field 18169

All Industries:

UNCONSOLIDATED /PARENT COMPANY DEPRECIATION, DEPLETION & AMORTIZATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to the unconsolidated/parent company's business. It is a non-cash charge for use and obsolescence.

Data for this field is generally not available prior to 1995.

Footnotes:

A. No standard text

Unconsolidated/Parent Company's Earnings Per Share

Supplementary Data, Annual Item; Field 18173

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S EARNINGS PER SHARE represent the unconsolidated company's earnings per share.

Data for this field is generally not available prior to 1994.

Footnotes:

AA. Earning per share after full tax
B. Includes or excludes extraordinary charge or credit
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws
M. Calculation based on year end outstanding shares
O. No standard text
P. Based on common and common equivalent shares
Q. Based on fully diluted shares
S. No standard text
U. Based on average shares outstanding
V. No standard text
W. No standard text
X. Estimated based on standard tax basis
Z. Earnings per share estimated using net income after preferred dividends divided by the year end shares outstanding or the latest shares available

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Unconsolidated/Parent Company's Net Profit

Supplementary Data, Annual Item; Field 18172

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S NET PROFIT represents the unconsolidated/parent company's net income before extraordinary items and preferred and common dividends, but after operating and non-operating income and expenses, income taxes, minority interest and equity in earnings.

Data in this field is generally not available prior to 1994.

Footnotes:

A. Net income is before the effect of minority interest
B. No standard text
C. Before capital contribution and state guarantees by government or interest on same
D. Profit before appropriations and tax
F. Profit before tax
G. Taxes and other expenses cannot be separated
H. Changed reporting practice to exclude the effect of allocations to untaxed reserves
J. Net income accounted for in the insurance reserve fund
K. Policyholders' equity cannot be separated
L. Before provision for loan losses which cannot be separated from equity reserves

Unconsolidated/Parent Company's Pretax Income

Supplementary Data, Annual Item; Field 18171

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S PRETAX INCOME represents all the income/loss of the unconsolidated/parent company before any federal, state or local taxes. It consists of revenue minus total expenses, both operating and non-operating.

Data for this field is generally not available prior to 1994.

Footnotes:

A. Net of income tax
B. No standard text

Unconsolidated/Parent Company Sales

Supplementary Data, Annual Item; Field 18170

All Industries:

UNCONSOLIDATED/PARENT COMPANY SALES represent the parent/unconsolidated company's gross sales and other operating revenue less discounts, returns and allowances.

Data for this field is generally not available prior to 1994.

It excludes:

Excise taxes
Windfall profit taxes
Value added taxes
General and service taxes

Footnotes:

A. Gross total sales or revenue
AA. Length of fiscal period is 18 months
AB. Length of fiscal period is 15 months
AC. Length of fiscal period is 9 months
AD. Length of fiscal period is 6 months
AF. Length of fiscal period is 5 months
AG. Length of fiscal period is 13 months
AH. Length of fiscal period is 14 months

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AI. Length of fiscal period is 7 months
AJ. Length of fiscal period is 8 months
AK. Length of fiscal period is 48 weeks
AL. Length of fiscal period is 3 months
AM. Length of fiscal period is 11 months
AN. Length of fiscal period is 53 weeks
AP. Length of fiscal period is 16 months
AQ. Length of fiscal period is 10 months
AR. Length of fiscal period is 20 months
AS. Length of fiscal period is 2 months
AT. Length of fiscal period is 17 months
AU. Length of fiscal period is 4 months
AV. Length of fiscal period is 21 months
AX. Length of fiscal period is 22 month
B. Net sales includes value added, excise, windfall profit or sales tax
BA. Major accounting standards switch
BB. Change from unconsolidated to consolidated reports
BC. Major reorganization
BD. Change from domestic consolidation to worldwide consolidation
BE. Major accounting standards switch and major reorganization
BF. Change from domestic consolidation to domestic consolidation and one other country
BG. Change from domestic consolidation and one other country to worldwide consolidation
BH. Change from worldwide consultation to domestic consolidation
BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation
BJ. Change from domestic consolidation to unconsolidated reports
BK. Includes investment income
BL. Change from worldwide consolidation to unconsolidated reports
BN. Major reorganization. Changes in perimeter of consolidation
BP. Change in accounting method for domestic companies from full consolidation to equity method
BQ. Substantial changes in forms of financial statements
BS. Company's financial statements are based on INPC (National Consumer Price Index). Prior data is not comparable
BT. Based on monetary adjusted statements
C. Includes deferred profit on installment sales
D. Includes inter company sales (non-U.S. corporations only)
F. Combined interim reports for the periods
G. Limited income statement given
H. Includes services, but no sales are disclosed
I. Value added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated
J. Includes only main component
L. No standard text
M. Includes equity in pretax income which cannot be separated
N. No standard text
P. Not balancing with components of income due to lack of disclosure of each operating item
Q. Revenue attributable to the banking business is not disclosed
R. Net of interest expenses
S. Net of operating expenses
T. Net of expenses
U. No standard text
V. No standard text
W. Includes other income
Y. Net of expenses and tax
Z. Holding company

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Underwriting Expense

Supplementary (Expense) Data, Annual Item; Field 01081

Insurance Companies:

UNDERWRITING EXPENSE represents any expense associated with writing the insurance policy. It includes policy acquisition costs and premium reimbursement. This amount is included in selling, general and administrative expenses.

Footnotes:

A. All or part of general expenses are included

Unearned Income

Asset Data, Annual Item; Field 02274

Banks:

UNEARNED INCOME represents the earnings on loans which is not generated by interest charges.

Data for this field is generally not available prior to 1990.

It includes but is not restricted to:

Fees on Loans
Mortgage points
Unearned interest
Late charges

Unearned Premiums

Liability Data, Annual Item; Field 03010

Insurance Companies:

UNEARNED PREMIUMS represent premiums on policies written but not yet earned.

Footnotes:

A. Includes some other insurance reserves

Unearned Premiums % Total Capital

Other Ratio, Annual Item; Field 15133

Insurance Companies:

Unearned Premiums / Total Capital * 100

Unearned Premiums % Total Capital - 5 Yr Avg

Other Ratio, Annual Item; Field 15136

Insurance Companies:

Arithmetic average of the last five years Unearned Premium % Total Capital

Unfunded Pension Liabilities

Supplementary (Liability) Data; Annual Item; Field 18352

All Industries:

UNFUNDED PENSION LIABILITIES result from the failure to provide adequate funds to cover the pension plan. The failure by the employer to fund the pension plan will result in a deferred pension credit.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

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Unrealized Foreign Exchange Gain/Loss

Liability Data, Annual Item; Field 03497

All Industries:

UNREALIZED FOREIGN EXCHANGE GAIN/LOSS represents the gains and losses from the translation of foreign currency. These amounts are not recognized as part of the current income but will be realized when the foreign entity is sold or liquidated. It is shown as part of shareholders' equity and is based on the current rate of exchange.

Unrealized Gain/Loss On Marketable Securities

Shareholders' Equity Data, Annual Item; Field 03498

All Industries:

UNREALIZED GAIN/LOSS ON MARKETABLE SECURITIES represents the investment gain or loss from securities held by the company.

It is included in common equity for industrials, banks and other financials. It is excluded from common equity and included in Other Liabilities for insurance companies.

Data for this field is generally not available prior to 1989.

Unspecified Deposits

Liability Data, Annual Item; Field 03018

Banks:

UNSPECIFIED DEPOSITS represent deposits not classified by the bank as being a demand, savings, time or foreign deposit.

It includes but is not restricted to:

Public sector deposits (Spain)
Promissory notes and bills (Spain)
Other deposit accounts

Unspecified / Other Loans

Asset Data, Annual Item; Field 02263

Banks:

UNSPECIFIED/ OTHER LOANS represent loans included in total loans but not specified by the company as belonging to one of the following loan classifications.

1	Lease Financing
2	Consumer and Instalment Loans
3	Real Estate Mortgage Loans
4	Foreign Loans
5	Broker and Financial Institution Loans
6	Interbank Loans
7	Commercial Loans

It includes but is not restricted to:

Secured loans (Spain)
Other loans

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W

Weighted Cost Of Debt

Supplementary Data, Annual Item; Field 18231

All Industries:

WEIGHTED COST OF DEBT represents the weighted average interest rate of the total fixed rate long term debt.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Work In Process

Asset Data, Annual Item; Field 02098

All Industries:

WORK IN PROCESS represents the inventory of products which are in various stages of production.

Data for this field is generally not available prior to 1989.

Working Capital

Supplementary Data, Annual Item; Field 03151

All Industries:

WORKING CAPITAL represents the difference between current assets and current liabilities. It is a measure of liquidity and solvency.

Working Capital Per Share

Stock Data, Annual Item; Field 05506

All Industries:

WORKING CAPITAL PER SHARE represents the difference between current assets and current liabilities divided by outstanding shares

This item is shown per 1,000 shares for Brazilian companies

Working Capital % Total Capital

Leverage Ratio, Annual Item; Field 08271

All Industries:

(Current Assets-Total - Current Liabilities-Total) / Total Capital * 100

Working Capital % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08275

All Industries:

Arithmetic average of the last five years of Working Capital % Total Capital

Worldscope Identifier

Descriptive Data, Current Item; Field 06035

All Industries:

WORLDSCOPE IDENTIFIER represents the nine digit identifier used by Worldscope to identify companies/securities on the database.

This item is also available at the security level.

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U.S. COMPANY IDENTIFIERS:

The nine digit CUSIP is used.

Bytes 1-6	Six digit company identifier
Bytes 7-8	Security identifier
Byte 9	Check digit

U.S. SECURITY IDENTIFIERS:

With the exception of the primary issue of the company the nine digit CUSIP assigned to the security is used. The primary issue is defined as the most widely traded security and the CUSIP assigned to this issue has already been used as the company identifier. For this reason, the security identifier for the primary issue is derived by using the first 6 digits of the company identifier followed by a "9" as the seventh digit, another number and a check digit.

NON-U.S. COMPANY IDENTIFIERS:

A derived identifier based on the country where the company is domiciled is used.

Byte 1:	C
Bytes 2-4:	WORLDSCOPE country code
Bytes 5-8:	Four digit unique company identifier
Byte 9:	0

NON-U.S. SECURITY IDENTIFIERS:

A derived identifier based on the country where the company is domiciled is used. This identifier is identical to the company identifier except that the "0" at the end is replaced with a letter.

COUNTRY AVERAGE IDENTIFIERS (Industrial Companies only):

Byte 1:	A
Bytes 2-4:	WORLDSCOPE Country Code
Bytes 5-9:	filled with zeros

For example: A25000000 is the country average for France

"A" identifies the record as an Average record

"250" is the country code for France

For the name of the country average see WORLDSCOPE field 06001 (Company Name)

INDUSTRY AVERAGE IDENTIFIERS:

Byte 1:	A
Bytes 2-4:	WORLDSCOPE Country Code
Byte 5:	0
Bytes 6-9:	WORLDSCOPE Industry Code

For example: A38004310 is the industry average for Italian Banks

"A" identifies the record as an Average record

"380" is the country code for Italy

"4310" is the industry code for banks

For the name of the industry average see WORLDSCOPE field 06001 (Company Name).

INDEX IDENTIFIERS:

Byte 1:	I
Bytes 2-4:	WORLDSCOPE Country Code
Bytes 5-7:	filled with zeros
Byte 8:	Number of the index
Byte 9:	0

For example: I25000010 indicates that the index values are for a French index.

"I" identifies the record as an index record

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"250" is the country code for France

EXCHANGE RATE IDENTIFIERS:

Byte 1:	space
Byte 2:	E
Byte 3:	X
Byte 4:	C
Byte 5:	H
Byte 6:	space
Bytes 7-9:	WORLDSCOPE Country Code

For example: " EXCH 756" is the exchange rate identifier for Switzerland's exchange rate.

"756" is the country code for Switzerland

Worldscope Identifier - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Items; Fields 20003, 20103, 20203, 20303, 20403, 20503, 20603, respectively

All Industries:

WORLDSCOPE IDENTIFIER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a nine digit code assigned by Worldscope for each type of common/ordinary share of a company. This identifier provides a link to the detailed information for each security.

See definition for WORLDSCOPE IDENTIFIER for information on how this identifier is derived.

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Y

Year Of Fast Update

Descriptive Data, Current Item; Field 07013

All Industries:

YEAR OF FAST UPDATE represents the year for which a subset of key financial data has been updated from the annual report.

Yield On Investment

Profitability Ratio, Annual Item; Field 15513

Insurance Companies:

Investment Income / (Current Year's Investments-Total + Last Year's Investments-Total / 2) * 100

Yield On Investment - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15516

Insurance Companies:

Arithmetic average of the last five years of Yield on Investment

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