

I/B/E/S GUIDANCE

USER GUIDE

A GUIDE TO UNDERSTANDING THE TERMS, LAYOUTS & USE
OF I/B/E/S GUIDANCE

JULY 2009



THOMSON REUTERS

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OVERVIEW

I/B/ES Guidance is a feed that offers quantitative (numeric) company expectations from press releases and transcripts of corporate events with First Call and I/B/E/S earnings forecasts. This offering enables investment professionals to access company expectations alongside earnings forecasts in a single feed, and most importantly, direct from the market leading source.

Guidance is defined as any forward-looking statement made by a company that provides insight into its future financial performance. Guidance is an indication or estimate of future earnings, as provided by companies themselves. Guidance may be adjusted to conform to the Estimates data. For example: If the company states 15% growth, the Estimates Data Collection Team will take the data from the previous year and convert the 15% growth record into a comparable value (if the previous guidance figure was 100 million, today's guidance would be captured as 115 million).

A group of data experts within the StreetEvents team extracts the guidance information provided by the company. This data is propagated to the Estimates data collection team where further analysis is performed. The Estimates Data Analyst reviews the StreetEvents Guidance alongside the I/B/E/S and First Call Estimates and determines if the information is provided on the same basis or not and flags it accordingly. The I/B/E/S Guidance feed provides a derived field indicating whether the guidance meets, beats, or falls short of the Thomson Reuters mean.

Thomson Reuters offers both current as well as historical guidance. They are available in two different packages: Current and Current & History. This document provides the description and technical specification for both available packages.

FEATURES

- The integration of company guidance with estimate forecasts
- Premier quantitative guidance data, across 14 measures.
- Guidance available for company's fiscal quarters and fiscal year.
- Announcement dates and timestamps
- Extensive history
 - In textual format, from I/B/E/S Preannouncement - 1994 to Dec 2002 (EPS, SAL for US)
 - In numeric fielded format, from I/B/E/S Preannouncement - Dec 2002 to Oct 2007 (EPS, FFO, SAL for US)
 - In numeric fielded format, from I/B/ES & Street Events collection starting Oct 2007 (14 measures, global)

BENEFITS

- **Unique offering** – The only global guidance feed available in the market that is fully integrated with estimates
- **Market-moving data** – Feed the same information into your quantitative models that the investment community is seeing and acting upon
- **Fielded data** – Numerical data is extracted from the announcement text and tagged by our highly trained analysts, ready for use in your systems
- **Enhanced methodology** – Each update includes a derived field indicating whether the guidance meets, beats, or falls short of the Thomson Reuters mean at the time guidance was published. This indicator provides a valuable signal for quant models. Details on the methodology of this calculation are provided in the Appendix #2 section.
- **Measure** - Track the influence of company guidance on market sentiment



GUIDANCE FILE NAME KEYS (MNEMONICS)

Intuitive file naming convention has been devised to allow users to better understand the file content. All I/B/E/S Guidance file names adhere to the following standard:

<D><NAME>.<REG>

- <D> a 1 or 2-character mnemonic representing the day of week (M, T, W, R, F) **OR**
DH for Historical
- <NAME> a 3 or 4-character mnemonic describing the content (detail, deletes, splits, etc)
- <REG> a 2 or 3-character mnemonic representing the region (US=U.S.; INT=Non-US)

For Example:

Monday's Detail Guidance File for the US will have a file name of "MGDET.US"

The Historical Detail File for the US will have a file name of "DHGDET.US"

FILE COMPRESSION

All files to which a client subscribes are compressed into one file for easy access according to the following naming conventions.

<D>GUIDANCE<REG><CYCLE>.ZIP

- <D> a 1 or 2-character mnemonic representing the day of the week ('M', 'T', 'W', 'R', 'F') **OR**
H for Historical
- GUIDANCE an 8 character code representing the product name
- <REG> a 2 or 3-character mnemonic representing the region (US=U.S.; INT=Non-US)
- <CYCLE> a 1-character mnemonic representing the intraday cycle (9:30 M, 12:30 N, 5:00 A, 8:00 D)
History Guidance Files will **NOT** have a cycle included
- <ZIP> a 3-character mnemonic representing the Zip Extension

For Example:

The files delivered at Noon on Monday for US guidance will have a name of "MGUIDANCEUSN.ZIP"

The Historical File for US guidance will have a name of "HGUIDANCEUS.ZIP"

RETRIEVING GUIDANCE FILES

Guidance files are ready by the stated times in the File Update Time sections of this document. Previous week's files are deleted the early morning of the day the Guidance files are due to be posted. Therefore a user may set up an automated procedure to check if their expected file has been posted at an earlier time. If it has been posted, they can proceed with their processing. If it has not been posted, they can check again after a certain time interval (e.g. half-hour or hour). This procedure will also handle the cases in which the files are delayed.



I/B/E/S GUIDANCE - CURRENT

HOW TO UPDATE YOUR CURRENT DETAIL DATABASE

To properly apply *delete*, *insert*, and *correction* records to a current database, follow the following steps:

1. If applicable, load the History Detail Guidance File
2. On a go-forward basis, process the Daily Guidance Split File
Adjust data in your database for corporate actions by applying split factors received in the Split file.
3. Process the Guidance Detail File
Insert all records for which a match based on the keys does not exist. Update all records that match the key fields.
4. Process Guidance Delete File.
Delete all records from your tables that match the key fields. Ignore all records that don't match all key fields.

I/B/ES GUIDANCE – CURRENT UPDATE TIMES

Guidance is ready when you are. Intra-day incremental updates

File Time (US EST)	File Time (GMT)	Data Entry Cut-Off Time (US EST)	Data Entry Cut-Off Time (GMT)
10:30 AM	15:30	9:30 AM	14:30
1:30 PM	18:30	12:30 PM	17:30
6:00 PM	23:00	5:00 PM	22:00
9:00 PM End of day	02:00	8:00 PM	01:00

Please note that the timestamps of the files posted on the ftp sites are listed as GMT.

- The intra-day files are cumulative and contain guidance changes captured since close of previous business day. This allows users who miss one intra-day update to get current with the download of the next available file.
- The “end of day” files include all guidance activity recorded throughout the day up to the specified cut-off time alongside the corresponding split and identification information.
- Thomson Reuters maintains a 6-day archive of daily files should a user wish to pick up a missed file from a prior day. Please note that prior to posting a file, a previously posted corresponding file is deleted from the FTP site. For example, before posting Monday’s end of day file, prior week’s Monday files are deleted at 4:00 AM EST.
- Each file has as its first row a time stamp (US EST) to inform users of the cut off time for data inclusion and ensures proper synchronization with the Thomson Reuters database. This header record takes the form: mm/dd/yy hh:mm:ss.

I/B/E/S GUIDANCE – CURRENT FILE DESCRIPTION

This section provides a brief description of each of the files included as part of I/B/ES Guidance - Current

General Facts

- The files are delivered “|” delimited format.
- Non-available data will be represented with a blank
- The daily files will only contain guidance for active companies at the specific point in time.



File 1C: Current Detail Guidance File

The daily Detail Guidance File provides detail data for all companies that had guidance activity since the last time a file was generated the previous business day. “guidance activity” refers to a new guidance issued by the company and a new record added to the Thomson Reuters database. Confirmation of existing guidance will also be captured as a new guidance record in the Thomson Reuters database with a new activation date. Activity can also mean that a guidance record was error corrected or the company’s shares split. In those instances, the activation date of the guidance included in the detail file would be earlier than the date of the file. The daily Detail Guidance File identifies this “guidance activity” with a status flag allowing users to distinguish why a record changed from its prior value. The status flags are provided for referential use only. The Detail Guidance file has the following Status flags:

I = new guidance; E = updated guidance; S = corporate action.

In addition, Announce Dates and Times are included; which represent the exact date the company published the guidance as opposed to when the guidance has been recorded (Activation Date field). Announce times may not always represent the time the guidance was officially announced.

Inserts and corrections are reflected only for the “current” fiscal periods. This includes any guidance record for Fiscal Year 1 or greater and Quarter/Semi-annual 1 or greater. If guidance for a “reported” estimate is modified, the respective day’s file will not display the change. The modification will be reflected in the I/B/E/S Guidance Files - History.

Guidance Detail records are converted to the currency in which a company is followed according to the currency of the latest EPS actual recorded in the Thomson Reuters database.

File 2C: Current Delete Guidance File

The daily Delete Guidance File provides information on any guidance record that has been removed from the Thomson Reuters database since the last time a file was generated the previous business day. Delete records could be included for a guidance made at any point in time for a current period appearing in the guidance files, not just for the “current” or greater periods. Please refer to the “How to Update Your Database” section for further instructions.

File 3C: Current Identification Guidance File

This file provides important cross-reference information allowing the user to translate the I/B/E/S ticker into a local ticker, home market code, CUSIP or SEDOL. This allows for ease of mapping into databases that are keyed by other identifiers. I/B/E/S tickers for international companies are preceded by an “@”. The CUSIP/SEDOL field contains an 8 digit CUSIP for U.S. companies, and a 6 digit SEDOL preceded by a 2-character country exchange code for international companies.

For any activity to guidance a record automatically gets created in the ID file. There is only one occurrence of an ID record for each I/B/E/S ticker that appears in any other Guidance file regardless of the number of company instances. For example, if I/B/E/S ticker ABC appears in daily Detail Guidance file AND the daily Delete Guidance file, there will be only one instance of I/B/E/S ticker ABC in the ID file.

File 4C: Current Split Guidance File

The daily Split File contains information on all capitalization change data received by Thomson Reuters since close of previous business day, for all those companies that have current guidance records. The file contains both an Entry date (the date the split record was entered into the Thomson Reuters database) and an Activation or ex-date (the date the split is effective), to allow users to properly apply backdated splits (split factors applied after the ex-date).

The daily Split File contains an Action Code, which allows the user to identify New splits, Revised splits and Deleted splits. This allows users to correct their database accurately by “unapplying” errant split factors. New and deleted splits will be indicated by either an “I” or “D” flag while a revised split will be represented by both a delete record and a new record with a flag “E”.



Please note that all Split files, intra-day and end of day, are cumulative. In cases where more than one split transaction is processed on a particular day, the files will display the end result of the records processed up to the point the files are cut. For instance, if a split is inserted and deleted the same day, neither the insert or delete record of the split will be included in the file cut right after the split was deleted. Delete records of splits entered on prior days do get included in the files.

I/B/E/S GUIDANCE - CURRENT FILE LAYOUT

File 1C: Current Detail Guidance File

Name: <D><GDET>.<REG>

Frequency: Intraday

Key	Data Item	Description	Data Type	Max Length
✓	Ibes_tkr	IBES ticker associated with the company for which guidance is given	Char	8
✓	Prd_yr	Calendar year associated with guidance	Integer	4
✓	Prd_mon	Calendar month associated with company's fiscal reporting period and periodicity	Integer	2
✓	Eefymo	Earnings estimates fiscal year end month (e.g. 12 = December)	Integer	2
✓	Periodicity	Defines the kind of period being reported on: either annual, quarterly, semi-annual or monthly	Char	3
✓	Measure	Provides the data item label associated with the guidance including parent or consolidated basis. See Appendix #1.	Char	6
	Val_1	Used when there is only a single value or as beginning of range	Double	27 (precision 10)
	Val_2	Used when there is a range	Double	27 (precision 10)
	Currency	ISO 3-digit currency code (will reflect estimate mean and may differ from company's reporting currency)	Char	3
	Units	Defines how to interpret val_1 and val_2	Char	30
	Range_desc	Maps to text (e.g. greater than, less than)	Char	2
✓	Activation_dt	Date and time at which the guidance was captured in the Thomson Reuters database	Datetime	20
	Announce_dt	Date and time at which the guidance was published by the company	Datetime	20
	Mod_dt	Date and time at which the guidance was modified in the Thomson Reuters database	Datetime	20
	Status_flag	Describes record type (Insert, Update or Delete)	Char	1
	Diff_code	Maps to text of accounting basis difference (e.g. difference due to restructuring costs)	Char	2
	Act_std	Maps to text of accounting standard associated with Estimate mean	Char	8
	Mean_at_date	Estimates Mean available at the time the guidance was captured	Double	27 (precision 10)
	Guidance_code	Derived Thomson Reuters value that represents whether the guidance is above, below, or in line with the Estimates mean	Char	2



File 2C: Current Delete Guidance File

Name: <D><GDEL>.<REG>

Frequency: Intraday

Key	Data Item	Description	Data Type	Max Length
✓	lbes_tkr	IBES ticker associated with the company for which guidance is given	Char	8
✓	Prd_yr	Calendar year associated with guidance	Integer	4
✓	Prd_mon	Calendar month associated with company's fiscal reporting period and periodicity	Integer	2
✓	Eefymo	Earnings estimates fiscal year end month (e.g. 12 = December)	Integer	2
✓	Periodicity	Defines the kind of period being reported on: either annual, quarterly, semi-annual or monthly	Char	3
✓	Measure	Provides the data item label associated with the guidance including parent or consolidated basis	Char	6
✓	Activation_dt	Date and time at which the guidance was deleted from the Thomson Reuters database	Datetime	20
	Mod_dt	Date and time at which the guidance was modified in the Thomson Reuters database	Datetime	20

File 3C: Current Identification Guidance File

Name: <D><GID>.<REG>

Frequency: Intraday

Key	Data Item	Description	Data Type	Max Length
✓	I/B/E/S Ticker	IBES ticker associated with the company for which guidance is given	Char	6
	CUSIP/ SEDOL	CUSIP or SEDOL	Char	10
	Official Ticker	Trading Symbol	Char	6
	Home Market Code	Trading Symbol with Exchange Country	Char	6
	ISIN	ISIN	Char	10
	Long Company Name	Company Long Name	Char	32
	Instrument Type	S=Main listing, D=Dual Listing, A=ADR	Char	1
	Exchange Code	Code of Trading Exchange	Char	1
	Country ID	Code of Domiciled Country	Char	2
	Exchange Country ID	Code of Trading Country	Char	2
	Sector Name	Sector Name	Char	24
	Industry Name	Industry Name	Char	24
	IBES ticker end date	Date when IBES ticker is made inactive in the Thomson Reuters database	Datetime	20



File 4C: Current Split Guidance File

Name: <D><GSPL>.<REG>

Frequency: Intraday

Key	Data Item	Description	Data Type	Max Length
✓	IBES Ticker	IBES ticker associated with the company for which guidance is given	Char	6
✓	Activation Date	Date at which the split is effective	Datetime	20
	Split Factor	Value of the split	Double	27 (precision 10)
	Status_flag	Describes record type (Insert, Update or Delete)	Char	1
	Entry Date	Date at which the split was captured in the Thomson Reuters database	Date	10
	Entry Time	Time at which the split captured in the Thomson Reuters database	Time(hh:mm:ss:ms)	12

I/B/E/S GUIDANCE - HISTORY UPDATE TIMES

- Historical Guidance Files are available on a weekly basis every Friday.
- The Historical files are a snapshot of the Estimates and Guidance data as it has been captured in the Thomson Reuters database up to the previous Thursday End of Day Run.
- Historical files will be available for client retrieval every Friday at 10:30AM EST (15:30 GMT)

I/B/E/S GUIDANCE - HISTORY FILE DESCRIPTION

This section provides a brief description of each of the files included as part of I/B/E/S Guidance -History

General Facts

- The files are delivered “|” delimited format.
- Non-available data will be represented with a blank

One Time File: Extended Preannouncement History

Thomson Reuters provides extended company guidance history through a one-time history file in a textual Preannouncement feed format. This file is available at no cost and on a request basis only. It includes Preannouncement data collected under the I/B/E/S Estimates brand, provides US coverage for EPS and SAL measures from 1994 up to December 2002. This file is comma delimited.

File 1H: History Detail Guidance File

The Historical Detail Guidance File provides a historical progression of guidance activity captured in the Thomson Reuters database. "Guidance activity" refers to new guidance issued by the company and a new record was added to the Thomson Reuters database. Confirmation of existing guidance will also be captured as a new guidance record in the Thomson Reuters database with a new activation date. Activity can also mean that a Guidance record was error corrected.

The Detail Guidance File will include two flags: N = new guidance; E = updated guidance. Data provided in this file is split adjusted; therefore no flag associated with a split will be provided. Also if a record is deleted from the Thomson Reuters database, the record will be removed from the file.

File 2H: History Identification Guidance File

This file provides important cross-reference information allowing the user to translate the I/B/E/S ticker into a local ticker, home market code, CUSIP or SEDOL. This allows for ease of mapping into databases that are keyed by other identifiers. I/B/E/S tickers for international companies are preceded by an "@". The CUSIP/SEDOL field contains an 8 digit CUSIP for U.S. companies, and a 6 digit SEDOL preceded by a 2-character country exchange code for international companies.

SEDOLS were originally designed as a unique 7 digit numerical characters. By 2004, the London Stock Exchange (LSE), which issues these, reached its capacity. Consequently, the LSE now changed it to a unique 7 character alphanumeric code.

The Modified Date is the first date that a data row is effective.

File 3H: History Split Guidance File

The Historical Split File contains information on all capitalization change data received by Thomson Reuters for those companies that have Guidance and Estimates coverage. The file contains both an Entry date (the date the split record was entered into the Thomson Reuters database) and an Activation or ex-date (the date the split is effective), to allow users to properly apply backdated splits (split factors applied after the ex-date).

All data in the Detail Guidance appears on a split-adjusted basis. This means that historical data appears on the same basis as current data. The data in the Split Guidance File is provided for those clients who wish to unsplit the data and use it as it originally appeared.



I/B/E/S GUIDANCE – HISTORY FILE LAYOUT

One Time File: Extended Preannouncement History

Name: ANNCHIST.TXT (ANNCHIST.ZIP)

Frequency: One time per request

Key	Data Item	Description	Data Type	Max Length
A	lbes_tkr	IBES ticker associated with the company for which guidance is given	Char	8
B	Measure	Provides the data item label associated with the guidance. See Appendix #1.	Char	6
C	Official Ticker	Trading symbol	Char	
D	Company Name	Company long name	Char	
E	Sector	Sector the company belongs to	Char	
F	Announce_dt	Date at which the guidance was published by the company	MM/DD/YYYY	
J	Announce_time	Time at which the guidance was published by the company	HH:MM:SS	
H	Announcement_type	See Appendix #3	Char	
I	Announcement text	Text describing the guidance	Char	
J	Period Affected	QTR, ANN, HALF, LONG TERM	Char	
K	Charge Amount	Expected per share amount for Gain or Charges	Char	
L	New Expected EPS	Expected value provided by the Company	Decimal data	
M	Period End	Calendar day/month/year associated with company's fiscal reporting period	MM/DD/YYYY	
N	Type Code	Numeric code associated with announcement type. See Appendix #3	Integer	



File 1H: History Detail Guidance File

Name: <DH><GDET>.<REG>

Frequency: Weekly

Key	Data Item	Description	Data Type	Max Length
✓	lbes_tkr	IBES ticker associated with the company for which guidance is given	Char	8
✓	Prd_yr	Calendar year associated with guidance	Integer	4
✓	Prd_mon	Calendar month associated with company's fiscal reporting period and periodicity	Integer	2
✓	Eefymo	Earnings estimates fiscal year end month (e.g. 12 = December)	Integer	2
✓	Periodicity	Defines the kind of period being reported on: either annual, quarterly, semi-annual or monthly	Char	3
✓	Measure	Provides the data item label associated with the guidance including parent or consolidated basis	Char	6
	Val_1	Used when there is only a single value or as beginning of range	Double	27 (precision 10)
	Val_2	Used when there is a range	Double	27 (precision 10)
	Currency	ISO 3-digit currency code (will reflect estimate mean and may differ from company's reporting currency)	Char	3
	Units	Defines how to interpret val_1 and val_2	Char	30
	Range_desc	Maps to text (e.g. greater than, less than)	Char	2
✓	Activation_dt	Date and time at which the guidance was captured in the Thomson Reuters database	Datetime	20
	Announce_dt	Date and time at which the guidance was published by the company	Datetime	20
	Mod_dt	Date and time at which the guidance was modified in the Thomson Reuters database	Datetime	20
	Diff_code	Maps to text of difference reason (e.g. difference due to restructuring costs)	Char	2
	Act_std	Maps to text of accounting standard associated with Estimate mean	Char	8
	Mean_at_date	Estimates Mean available at the time the guidance was captured	Double	27 (precision 10)
	Action	Describes record type (Insert, Update or Delete)	Char	1
	Guidance_code	Derived Thomson Reuters value that represents whether the guidance is above, below, or in line with the Estimates mean	Char	2



File 2H: History Identification Guidance File

Name: <DH><GID>.<REG>

Frequency: Weekly

Key	Data Item	Description	Data Type	Max Length
✓	I/B/E/S Ticker	IBES ticker associated with the company for which guidance is given	Char	6
	CUSIP/ SEDOL	CUSIP or SEDOL	Char	10
	Official Ticker	Trading Symbol	Char	6
	Home Market Code	Trading Symbol with Exchange Country	Char	6
	Long Company Name	Company Long Name	Char	32
	Instrument Type	S=Main listing, D=Dual Listing, A=ADR	Char	1
	Exchange Code	Code of Trading Exchange	Char	1
	Country ID	Code of Domiciled Country	Char	2
	Exchange Country ID	Code of Trading Country	Char	2
	Sector Name	Sector Name	Char	24
	Industry Name	Industry Name	Char	24
	IBES ticker start date	Date when IBES ticker was added to Thomson Reuters database	Datetime	20
	IBES ticker end date	Date when IBES ticker is flag inactive in the Thomson Reuters database	Datetime	20
	Modified_date	Date and time at which an identifier field was modified in the Thomson Reuters database	Datetime	20

File 3H: History Split Guidance File

Name: <DH><GSPL>.<REG>

Frequency: Weekly

Key	Data Item	Description	Data Type	Max Length
✓	IBES Ticker	IBES ticker associated with the company for which guidance is given	Char	6
✓	Activation Date	date the split is effective	Datetime	20
	Split Factor	Value of the split	Double	27 (precision 10)
	Entry Date	Date at which the split captured in the Thomson Reuters database	Date	10
	Entry Time	Time at which the split captured in the Thomson Reuters database	Time(hh:mm:ss:ms)	12



I/B/E/S GUIDANCE LOOKUPS (CURRENT & HISTORY)

FILE DESCRIPTION

Lookup files provide a translation of the different codes included in the Detail, Delete, Split and ID Guidance Files. These files are static in nature, but available at the same frequency of both current & history Guidance files

File 1L: Periodicity Guidance Lookup File

This file includes the description of the different periodicities available for the guidance data set provided in the I/B/E/S Guidance Feed.

File 2L: Unit Guidance Lookup File

This file includes the description of the different units available for the guidance data set provided in the I/B/E/S Guidance Feed.

File 3L: Range Description Guidance Lookup File

This file includes the description of the different guidance scenarios available for the guidance data set provided in the I/B/E/S Guidance Feed. The range description indicates whether a single value or a range has been provided by the company as well where that value or range value may fall (e.g. greater than, less than)

File 4L: Accounting Difference Guidance Lookup File

This file includes the description of the accounting basis the guidance is provided in and whether or not it is in line with the accounting basis of the estimate mean available at that point in time.

File 5L: Action Guidance Lookup File

This file includes the description of the possible actions (Insert, Delete or Update) that need to be applied to a guidance record when processing the data.

File 6L: Guidance Movement Lookup File

This file includes a Thomson Reuters' interpretation of the guidance provided by the company. It indicates whether the guidance is above, below, or meet expectations.

File 7L: Accounting Basis Guidance Lookup File

This file includes the description of the accounting standard associated with Estimate mean.

File 8L: Country and Exchange Lookup File

This file includes the description of the country code and exchange code included in the identification file.



I/B/E/S GUIDANCE LOOKUPS (CURRENT & HISTORY) FILE LAYOUT

File 1L: Periodicity Guidance Lookup File

Name: GLPERIOD

Frequency: Intraday

Data Item	Data Type	Max Length
Periodicity	Char	3
Description	Char	15

File 2L: Unit Guidance Lookup File

Name: GLUNIT

Frequency: Intraday

Data Item	Data Type	Max Length
Units	Char	10
Description	Char	30

File 3L: Range Description Guidance Lookup File

Name: GLRANGE

Frequency: Intraday

Data Item	Data Type	Max Length
range desc	Char	2
Description	Char	30

File 4L: Accounting Difference Guidance Lookup File

Name: GLDIFF

Frequency: Intraday

Data Item	Data Type	Max Length
diff_code	Char	2
description	Char	200

File 5L: Action Type Guidance Lookup File

Name: GLACTION

Frequency: Intraday

Data Item	Data Type	Max Length
Action_flg	Char	1
description	Char	20



File 6L: Guidance Movement Lookup File

Name: GLCODE

Frequency: Intraday

Data Item	Data Type	Max Length
guidance_code	Char	2
description	char	20

File 7L: Accounting Basis Lookup File

Name: GLACCT

Frequency: Intraday

Data Item	Data Type	Max Length
act_std	Char	2
description	Char	20

File 8L: Country and Exchange Code Lookup File

Name: GLCOUNTRY

Frequency: Intraday

Data Item	Data Type	Max Length
Exchange Code	Char	1
Exchange Name	Char	32
Country Id	Char	2
Country Name	Char	32



APPENDIX #1

Guidance Measures

Measure	Description
CPX	Capital Expenditure
CPXPAR	Capital Expenditure –Parent
DPS	Dividends per Share
EBS	EBITDA per Share
EBSPAR	EBITDA per Share –Parent
EBT	EBITDA
EBTPAR	EBITDA –Parent
EPS	Earnings Per Share
EPSPAR	Earnings Per Share –Parent
FFO	Funds From Operations Per Share
FFOPAR	Funds From Operations Per Share –Parent
GPS	Fully Reported Earnings Per Share
GPSPAR	Fully Reported Earnings Per Share –Parent
GRM	Gross Margin
GRMPAR	Gross Margin –Parent
NET	Net Income
NETPAR	Net Income –Parent
OPR	Operating Profit
OPRPAR	Operating Profit –Parent
PRE	Pretax Income
PREPAR	Pretax Income –Parent
ROA	Return on Assets (%)
ROAPAR	Return on Assets (%)–Parent
ROE	Return on Equity (%)
ROEPAR	Return on Equity (%)–Parent
SAL	Sales
SALPAR	Sales –Parent

APPENDIX #2

RULES FOR MAPPING TO GUIDANCE CODES

Fundamental Rule: Val1, val2 & mean_at_date values are rounded up to 2 decimal places.

Range_Code	Description	Range_Code	Description
01	between (&)	10	less than
02	About	11	may exceed
03	more than	12	slightly more than
04	at least	13	slightly less than
05	expects profit	14	comfortable with
06	high end of	15	significantly less than
07	expects loss	16	significantly more than
08	low end of	17	not to exceed
09	break even		



FOR RECORDS WITH A VAL 2 (RANGE)

For range_desc = 1/6/8

1. If Mean at Date is \geq val 1 and \leq val 2, guidance code = 3 (Match Consensus)
2. If Mean at Date is $>$ Val 2, guidance code = 1 (Shortfall)
3. If Mean at Date is $<$ Val 1, guidance code = 2 (Beat consensus)

FOR RECORDS WITH A VAL 1 ONLY (SINGLE)

For range_desc = 5/7 (expects profit/expect loss)

4. If range_desc = 7 and mean at Date is positive, guidance code = 1 (shortfall)
5. If range_desc = 5 and mean at Date is negative, guidance code = 2 (beat consensus)
6. If range_desc = 7 and mean at Date is negative, guidance code = 6 (management guidance)
7. If range_desc = 5 and mean at Date is positive, guidance code = 6 (management guidance)

For range_desc= 3/12/16 (more than, slightly more than, significantly more than)

8. If mean_at_date \geq val 1 = guidance code = 6 (Management Guidance)
9. If mean_at_date $<$ value 1 = guidance code = 2 (Beat consensus)

For range_desc= 11(may exceed)

10. Always use guidance code = 6 (Management Guidance)

For range_desc= 4 (at least)

11. If mean_at_date \geq val 1, guidance code = 6 (Management Guidance)
12. If mean_at_date $<$ value 1, guidance code = 2 (Beat consensus)

For range_desc= 17 (not to exceed)

13. If mean_at_date \leq val 1, guidance code = 6 (Management Guidance)
14. If mean_at_date $>$ value 1, guidance code = 1 (shortfall)

For range_desc= 10/13/15 less than, slightly less than, significantly less than)

15. If mean_at_date \leq val 1, guidance code = 6 (Management Guidance)
16. If mean_at_date $>$ value 1, guidance code = 1 (shortfall)

For range_desc= 2/14 (about/comfortable with): If value 1 ≥ -0.60 and ≥ 0.60 take Value 1 and calculate a range: set minimum value 1 - 5%(value 1) and set maximum value 1 + 5%(value 1)

17. If mean_at_date $<$ minimum, guidance code = 2 (Beat consensus)
18. If mean_at_date $>$ maximum, guidance code = 1 (shortfall)
19. If mean_at_date \geq minimum and \leq maximum, guidance code = 3 (Match Consensus)

For range_desc= 2/14/9 (about/comfortable with/breakeven): If value 1 between 0.060 and -0.60, take value 1 and calculate a range according to the rules below:

20. If mean_at_date $<$ minimum, guidance code = 2 (Beat consensus). Only apply to per share measures.
21. If mean_at_date $>$ maximum, guidance code = 1 (shortfall) . Only apply to per share measures.
22. If mean_at_date \geq minimum and \leq maximum, guidance code = 3 (Match Consensus) . Only apply to per share measures.

For range_desc= 2/14 (about/comfortable with): If value 1 < -0.60 take Value 1 and calculate a range: set minimum = value 1 + 5%(value 1) and set maximum value 1 - 5%(value 1); If value 1 > 0.60 take Value 1 and calculate a range: set minimum = value 1 - 5%(value 1) and set maximum value 1 + 5%(value 1)

23. Apply rules 20, 21 and 22 to negative values as well. Only apply to per share measures.



IF VALUE 1	SET MIN TO	SET MAX TO
-0.6	-0.63	-0.57
-0.59	-0.62	-0.56
-0.58	-0.61	-0.55
-0.57	-0.6	-0.54
-0.56	-0.59	-0.53
-0.55	-0.58	-0.52
-0.54	-0.57	-0.51
-0.53	-0.56	-0.5
-0.52	-0.55	-0.49
-0.51	-0.54	-0.48
-0.5	-0.53	-0.47
-0.49	-0.52	-0.46
-0.48	-0.51	-0.45
-0.47	-0.5	-0.44
-0.46	-0.49	-0.43
-0.45	-0.48	-0.42
-0.44	-0.47	-0.41
-0.43	-0.46	-0.4
-0.42	-0.45	-0.39
-0.41	-0.44	-0.38
-0.4	-0.42	-0.38
-0.39	-0.41	-0.37
-0.38	-0.4	-0.36
-0.37	-0.39	-0.35
-0.36	-0.38	-0.34
-0.35	-0.37	-0.33
-0.34	-0.36	-0.32
-0.33	-0.35	-0.31
-0.32	-0.34	-0.3
-0.31	-0.33	-0.29
-0.3	-0.32	-0.28
-0.29	-0.31	-0.27
-0.28	-0.3	-0.26
-0.27	-0.29	-0.25
-0.26	-0.28	-0.24
-0.25	-0.27	-0.23
-0.24	-0.26	-0.22
-0.23	-0.25	-0.21
-0.22	-0.24	-0.2
-0.21	-0.23	-0.19
-0.2	-0.21	-0.19
-0.19	-0.2	-0.18
-0.18	-0.19	-0.17
-0.17	-0.18	-0.16
-0.16	-0.17	-0.15
-0.15	-0.16	-0.14
-0.14	-0.15	-0.13
-0.13	-0.14	-0.12
-0.12	-0.13	-0.11
-0.11	-0.12	-0.1
-0.1	-0.11	-0.09
-0.09	-0.1	-0.08
-0.08	-0.09	-0.07
-0.07	-0.08	-0.06
-0.06	-0.07	-0.05
-0.05	-0.06	-0.04
-0.04	-0.05	-0.03
-0.03	-0.04	-0.02
-0.02	-0.03	-0.01
-0.01	-0.02	0
0	-0.01	0.01

IF VALUE 1	SET MIN TO	SET MAX TO
0.01	0.00	0.02
0.02	0.01	0.03
0.03	0.02	0.04
0.04	0.03	0.05
0.05	0.04	0.06
0.06	0.05	0.07
0.07	0.06	0.08
0.08	0.07	0.09
0.09	0.08	0.1
0.1	0.09	0.11
0.11	0.1	0.12
0.12	0.11	0.13
0.13	0.12	0.14
0.14	0.13	0.15
0.15	0.14	0.16
0.16	0.15	0.17
0.17	0.16	0.18
0.18	0.17	0.19
0.19	0.18	0.2
0.2	0.19	0.21
0.21	0.19	0.23
0.22	0.2	0.24
0.23	0.21	0.25
0.24	0.22	0.26
0.25	0.23	0.27
0.26	0.24	0.28
0.27	0.25	0.29
0.28	0.26	0.3
0.29	0.27	0.31
0.3	0.28	0.32
0.31	0.29	0.33
0.32	0.3	0.34
0.33	0.31	0.35
0.34	0.32	0.36
0.35	0.33	0.37
0.36	0.34	0.38
0.37	0.35	0.39
0.38	0.36	0.4
0.39	0.37	0.41
0.4	0.38	0.42
0.41	0.38	0.44
0.42	0.39	0.45
0.43	0.4	0.46
0.44	0.41	0.47
0.45	0.42	0.48
0.46	0.43	0.49
0.47	0.44	0.5
0.48	0.45	0.51
0.49	0.46	0.52
0.5	0.47	0.53
0.51	0.48	0.54
0.52	0.49	0.55
0.53	0.5	0.56
0.54	0.51	0.57
0.55	0.52	0.58
0.56	0.53	0.59
0.57	0.54	0.6
0.58	0.55	0.61
0.59	0.56	0.62
0.6	0.57	0.63



APPENDIX #3

Period Code	Period Affected	Text
0	LTG Growth	Long Term Growth
1	Current Yr	Fiscal Year 1
2	Next Yr	Fiscal Year 2
6	1ST QTR	Quarter 1
7	2ND QTR	Quarter 2
8	3RD QTR	Quarter 3
9	4TH QTR	Quarter 4
A	1ST HALF	Semi-Annual 1
B	2ND HALF	Semi-Annual 2

APPENDIX #4

Type Code	Announcement Type	Description
1	Earnings Shortfall	The company is not expected to meet earnings for the period indicated.
2	Beat Consensus	The company is expected to beat earnings for the period indicated.
3	Match Consensus	The company is expected to meet earnings for the period indicated.
4	Announce Charge	The company has announced either the inclusion or exclusion of a charge for the period indicated.
5	Announce Gain	The company has announced either the inclusion or exclusion of a gain for the period indicated.
6	Management Guidance	The company has provided guidance but not specified whether they will meet, bear or miss the street.
7	Negative Sales Comparison	The company has announced that they will not meet sales projections for the period indicated.
8	Positive Sales Comparison	The company has announced that they will beat sales projections for the period indicated.
9	Restatement	The company is restating earnings for the period indicated.



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