

# I/B/E/S SUMMARY HISTORY

## USER GUIDE

A GUIDE TO THE I/B/E/S SUMMARY-LEVEL HISTORICAL  
EARNINGS ESTIMATES DATABASE

MARCH 2013

PARTNERS EDITION



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# Contents

<b>About this document</b> .....	<b>5</b>
Intended readership.....	5
In this document .....	5
Feedback.....	5
<b>Chapter 1 Overview</b> .....	<b>6</b>
Company Coverage in the Thomson Reuters Database .....	6
Inactive Companies in the Thomson Reuters Database .....	6
Handling Mergers and Acquisitions .....	6
Defining Fiscal Periods .....	6
Capitalization Differences and Accounting Changes .....	7
International Financial Reporting Standards (IFRS) - 2005 .....	7
FAS123(R).....	7
Global Client Support .....	8
<b>Chapter 2 File Delivery</b> .....	<b>9</b>
History Subscription Level .....	9
Normalized History Files.....	10
File Naming Conventions .....	11
New! Compressed Files .....	12
<b>Chapter 3 File Descriptions</b> .....	<b>14</b>
<b>Chapter 4 File Layouts</b> .....	<b>20</b>
<b>Chapter 5 Currency Conversion</b> .....	<b>31</b>
Company - Level Currency Changes .....	31
Guidelines to Convert to an Alternate Currency.....	32
<b>Appendix</b> .....	<b>34</b>
Measures.....	34
Instrument Type.....	35
Periodicity.....	36
Forecast Period Indicator .....	36
Company Level Footnote Types .....	37

Currency Units.....37

Country/Currency .....42

Exchanges.....45

**Sample Data Account & Additional Information..... 51**

FTP Information .....51

Data Sets.....51

Summary History Sample Files .....51

**Glossary..... 53**

## About this document

### Intended readership

The I/B/E/S Summary History Guide is intended for use only by Thomson Reuters clients who receive History directly from Thomson Reuters and not via any third-party platform.

### In this document

A guide to the I/B/E/S summary-level historical earnings estimates database.

### Feedback

If you have any comments on this document please contact your local Thomson Reuters customer service or account team by visiting the Thomson Reuters Customer Zone at <https://customers.reuters.com/Home/>.

## New in the March 2013 document

- A new set of I/B/E/S History Actuals files is available with all I/B/E/S History Detail or Summary packages. The new files have been created to eliminate multiple format files that contain reported actuals content. The new files will replace the existing two formats available with the I/B/E/S History Detail or Summary subscriptions.
- After a period of posting the new and old format files in parallel, the older version of the I/B/E/S History Actuals Files will be retired. The new format production files will be posted on a regular basis starting the week of April 22, 2013. The new and old format files will be posted in parallel until October 17, 2013. Starting with the Monthly files of October 17, 2013 only the new format files listed above will be available, the old format files no longer being distributed.
- A new set of Go-Forward actuals files in the I/B/E/S History Detail or Summary package. This set of reported data represents actuals that are on the same accounting basis as the majority of analysts, established for the next period to be reported. In the event a comparable actual for a period is recorded, and a go-forward majority is later established on a different accounting basis for the next reporting period, a go-forward actual will also be recorded indicating the majority basis change. Both actuals will be available in two separate actuals files and will share the same announce and activation dates.

## Chapter 1 Overview

Thomson Reuter's extensive historical data presents a unique opportunity for testing investment theories in a variety of global market conditions. Historical forecasts date back to 1976 in the US and 1987 non-US, providing the broadest and deepest knowledge base for back-testing and analysis.

Data is available for US and Non-US stocks and can be customized by region. Summary history is not limited to earnings per share data. Sales, cash flow, EBITDA, dividends per share and other forecast measures are also available.

The I/B/E/S Summary History File system was designed for use with relational database management systems (RDBMS). Its normalized file structure allows flexible updates and manipulation of the data.

Summary History files are organized by measures. Each file is specific to the measure and region.

### Company Coverage in the Thomson Reuters Database

There must be at least one analyst making forecasts on the company to be included in the I/B/E/S History files.

### Inactive Companies in the Thomson Reuters Database

There may be cases where a company is no longer in existence or analysts are no longer contributing forecasts. Estimates will remain in I/B/E/S History in these cases. This helps keep the Thomson Reuters database free from survivorship bias.

### Handling Mergers and Acquisitions

When two companies that are both represented in the Thomson Reuters universe merge, the new company may change CUSIP/SEDOL, Name or Official Ticker as well as any other identifiers with the exception of I/B/E/S ticker for the acquiring company. This is done to preserve a historical timeline for the new company. In the Thomson Reuters historical databases, all data relating to the acquired company will cease as of the acquisition date.

### Defining Fiscal Periods

The Thomson Reuters database contains estimate data for up to five Annual Fiscal Periods, four Quarter Fiscal Periods, four Semi-annual Periods and Long Term Growth.

Because not all companies have the same fiscal year end, Thomson Reuters uses FY1, FY2, etc. to identify estimates for each unique period where the most recently reported actual is denoted as "0". Thus, a company's last reported annual is referred to as FY0, the most recently reported quarter is Q0, and the most recent semi-annual reported earnings is SAN0.

Using the reported periods as a base, the period end dates for all estimated periods are easily found. For example, if FY0 corresponds to December 2006 (the last reported annual), the FY1, FY2 and FY3, mean estimates are for the periods ending December 2007, 2008 and 2009, respectively. Looking at quarterly data, if Q0 refers to the period ended March 2007 (the last reported quarter), and then the Q1 estimate is for the June 2007 quarter.

## Capitalization Differences and Accounting Changes

When a stock split occurs, Thomson Reuters immediately adjusts all current as well as historical estimates and actuals for consistency in reflecting the current capitalization. Thomson Reuters market specialists examine incoming data for stock splits, extraordinary items, accounting changes, anomalies, and inconsistencies. Rigorous quality control processes ensure consistency and comparability in estimates. A wide range of estimates reflects a wide range of analyst opinion—not the mixing of estimates on different accounting basis.

Thomson Reuters does not force analysts into forecasting on one accounting basis. In cases where an analyst follows a company on a basis that is different from the majority of analysts, this analyst's estimate will be footnoted and/or excluded from the mean.

## International Financial Reporting Standards (IFRS) - 2005

In 2005, the European Union passed a regulation that requires listed European companies to comply with International Financial Reporting Standards (IFRS) for their consolidated financial statements. There is a limited exception for certain companies to delay implementation until 2007. Generally, the regulation applies to consolidated financial statements for accounting periods starting on or after 1 January 2005. Thus for those companies with 12-month accounting periods covering the calendar year, IFRS first applied to periods ending on 31 December 2005. As a result, companies first published IFRS financial information as of 31 March 2005 (if they report quarterly) or as of 30 June 2005 (if they report semi-annually).

Estimates collected by Thomson Reuters will reflect the adoption of this ruling on a majority basis.

In addition to countries in Europe, IFRS will be adopted by parts of Asia, including Australia and New Zealand. For History, Thomson Reuters implemented IFRS for European countries effective May 23, 2005. The transition period to IFRS is visible for companies in Australia and New Zealand effective September 12, 2005.

Please note that effective May 23, 2005, the Company Level Footnote File was added to all History clients' feeds and is distributed monthly. The Company Level Footnote File (HSFCO.<REG>) is a file designed to alert clients of the basis of earnings data for a security on the company level at different points in time. (This file was added to both Summary and Detail History.)

## FAS123(R)

On December 16, 2004, The Financial Accounting Standards Board (FASB) issued FAS123(R). This ruling requires companies to calculate the fair value of stock options granted to employees, and amortize that amount over the vesting period as an expense through the income statement. FAS123(R) is currently effective for fiscal years beginning after June 15, 2005, with company transition choices of: modified prospective, modified retrospective or early adoption. The effective date of the ruling was then extended from quarterly to annual periods beginning after June 15, 2005.

Estimates collected by Thomson Reuters will reflect the adoption of this ruling on a majority basis.

## Global Client Support

For further information or assistance, please visit the Thomson Reuters Customer Zone at <https://customers.reuters.com/Home/>. The Customer Zone is the single online entry point to Thomson Reuters support and service functions which include:

- Contact Us: Customers who have access to the public internet can log support requests via an online form which captures key information. You will receive an on-screen confirmation number and response to your service request within 15 minutes. Alternatively, you can view a listing of contact numbers.
- Online Notifications: Product change notifications, service alerts and product user guides.
- Community: Online archive of Thomson Reuters newsletters and customer events.

Please note the Thomson Reuters Customer Zone requires registration for first time users. You can access the “Contact Us” form directly at <https://customers.reuters.com/crmcontactus/support.asp> (direct access to this link does not require a login).

If your product is not displayed in the “Product” drop-down box, select “Product not found.... Search more”. This will open a free text box and allow you to type your product as defined in this user guide. Once selected, continue to populate the remaining fields.



## Chapter 2 File Delivery

Summary history consists of chronological snapshots of consensus level data taken on a monthly basis. The snapshots are as of the Thursday before the third Friday of every month (which is the Thomson Reuters monthly production cycle). Historical files are updated and delivered via electronic delivery (FTP) on a monthly basis.

[ftp://samples:luk\\$tou@ftp.ibes.com/samples/documentation](ftp://samples:luk$tou@ftp.ibes.com/samples/documentation)

or

[ftp://samples:luk\\$tou@ftp.ibes.com/samples/](ftp://samples:luk$tou@ftp.ibes.com/samples/)

Please note that historical files are archived on the ftp server until Thursday before the third Friday of each month at which time the last month's historical files are removed from all clients' ftp accounts.

### History Subscription Level

Level	Measure	Description	Regions	
			Int'l	US
Level I	EPS (FIL)	Earnings per Share	X	X
Level II	CPS	Cash Flow per Share	X	X
	DPS	Dividend per Share	X	X
	EBG	Earnings per Share – Before Goodwill	X	NA
	FFO	Funds from Operations per Share	NA	X
	PRE	Pre-tax Profit (Non per Share)	X	X
	SAL	Revenue (Non per Share)	X	X
	Recommendation	Recommendation	X	X
Level III	BPS	Book Value per Share	X	X
	CPX	Capital Expenditure (Non per Share)	X	X
	CSH	Cash Earnings Per Share	X	X
	EBI	EBIT (Non per Share)	X	X
	EBS	EBITDA per share	X	X
	EBT	EBITDA (Non per Share)	X	X
	ENT	Enterprise Value (Non per Share)	X	X

Level	Measure	Description	Regions	
	GPS	GAAP / Earnings per Share – Fully Reported	X	X
	GRM	Gross Margin (Percent)	X	X
	NAV	Net Asset Value (Non per Share)	X	X
	NDT	Net Debt	X	X
	NET	Net income (Non per Share)	X	X
	OPR	Operating Profit (Non per Share)	X	X
	PTG	Price Target	X	X
	ROA	Return On Asset (Percent)	X	X
	ROE	Return On Equity (Percent)	X	X

- Companies with no subsidiaries are classified as Primary Consolidated, with no corresponding secondary data measures.
- For companies that carry two-basis (Parent and Consolidated), both primary and secondary data measures are available. The basis is determined based on the majority contributor submission and populated under the primary measure.
- The per-share data measures of UK companies are covered in BPN (pence) and the values for non-per share data measures are displayed in GBP (pounds). The label for all estimates is BPN.
- FFO is available for Canadian and US companies only.
- All per share measures data including Price Targets are adjusted for corporate actions represented as splits.
- Decimalization across applicable values can vary depending on the length of the respective fields. There are cases where no decimals are included or there are 1, 2, or 3 decimals available where possible.

## Normalized History Files

Thomson Reuters follows companies based on their reporting currency. However in some cases where the reporting currency does not reflect the clear majority of estimate submissions, Thomson Reuters may exercise the option to set the default based on the currency of the majority of estimate submissions. In cases where companies report in multiple currencies, Thomson Reuters will set the default currency based on the majority of estimate submissions.

As a result of currency fluctuations over time, starting with the April 2009 Monthly cycle, Thomson Reuters introduced an additional set of I/B/E/S Normalized historical files that include summary and detail data with normalized company default currencies. This new offering provides a smooth historical

view of companies that have had a currency change over time and is intended to simplify clients' workflow.

- Summary Statistics
- Actuals Data
- Pricing & Ancillary
- Summary Statistics 2<sup>nd</sup> Mean
- Restated Actuals
- Price Targets Summary

### ***What rules will be followed when producing the normalized Summary History files?***

Estimates summary is converted to the latest company default currency by using the closing exchange rate as of the Wednesday prior to the monthly run of each stat period mean. Normalized Summary data is created by converting the Standard/Regular Summary History data.

Actuals in the summary file are converted to the latest company default currency by using the closing exchange rate as of the FYE date of the actual. When an exchange rate is unavailable for the date prior to the FYE date, the next available prior exchange rate is used.

### ***How will changes to currency be reflected from month to month in the Summary files?***

In the existing files, all estimates and actuals are provided in the default currency followed at the respective point in time. In the normalized files, all estimates and actuals will be supplied in the default currency followed as of the latest monthly run.

*To illustrate:*

Thomson Reuters started coverage of company ABC in January 2001. The company was covered in USD. In March 2008, the majority of analyst covering company ABC started providing estimates in EUR. Therefore, TR changed the default currency to EUR. In the Detail and Summary Files prior to March 2008 all estimates and actuals will be displayed in USD. Starting with the March 2008 monthly files, all previously supplied estimates in USD, will be displayed in EUR by converting values following the rules detailed in question #5.

### ***Do any differences exist between the “normalized” and “standard/regular” History files?***

Yes, a few changes will be noticed between the two versions:

- Only one Pricing & Ancillary file is available as part of the Normalized and Standard I/B/E/S Summary History (adjusted and unadjusted) that can be used with any measure data.
- Normalized files will not be available for the following measures as these are not affected by currency: Gross Margin (GRM), Recommendations, Return on Assets (ROA), and Return on Equity (ROE).

## **File Naming Conventions**

Intuitive file naming conventions have been devised to allow users better understanding of the file content. All Summary History file names adhere to the following convention:

**<Type><Measure><Name>.<Region>**

<Type>	Represents a two-character mnemonic for the type of file, "hs" for history summary adjusted for stock splits or "us" for history summary unadjusted
<Measure>	Represents a three-character mnemonic for the measure
<Name>	Represents a two or three-character mnemonic for the specific file (summary, actuals, etc)
<Region>	Represents a two or three-character mnemonic for the region

For example, the adjusted US EPS summary file will be named: "hsepssum.us"

The unadjusted US EPS summary file will be named: "usepssum.us"

**New! Compressed Files**

Summary History files are grouped and zipped by subscription level. Zipped file names are of the form:

**<TYPE>HIST\_<CURTYPE>\_<ADJOPT>\_LEVEL<LVL>\_<REG>.ZIP**

<TYPE>	<b>SUM</b> for I/B/E/S Summary History
<CURTYPE>	<b>STANDARD</b> (Standard history) or <b>NORMALIZED</b> (Normalized history)
<ADJOPT>	<b>ADJ</b> (adjusted for splits) or <b>UNADJ</b> (unadjusted for splits)
<LVL>	<b>1, 2 or 3</b> (please see measure table included in Chapter 2)
<REG>	Two or three-character mnemonic for the region

For example:

- SUMHIST\_STANDARD\_ADJ\_LEVEL1\_INT.ZIP: includes Adjusted Standard Summary data files for EPS measure for the INT region
- SUMHIST\_STANDARD\_UNADJ\_LEVEL1\_INT.ZIP: includes Unadjusted Standard Summary data files for EPS measure for the INT region
- SUMHIST\_NORMALIZED\_ADJ\_LEVEL1\_INT.ZIP: includes Adjusted Normalized Summary data files for EPS measure for the INT region
- SUNHIST\_NORMALIZED\_UNADJ\_LEVEL1\_INT.ZIP: includes Unadjusted Normalized Summary data files for EPS measure for the INT region
- SUMHIST\_STANDARD\_ADJ\_LEVEL2\_US.ZIP: includes Adjusted Standard Summary data files for Level 2 measures for the US region
- SUMHIST\_STANDARD\_UNADJ\_LEVEL2\_US.ZIP: includes Unadjusted Standard Summary data files for Level 2 measures for the US region
- SUMHIST\_NORMALIZED\_ADJ\_LEVEL2\_US.ZIP: includes Adjusted Normalized Summary data files for Level 2 measures for the US region
- SUMHIST\_NORMALIZED\_UNADJ\_LEVEL2\_US.ZIP: includes Unadjusted Normalized Summary data files for Level 2 measures for the US region

- SUMHIST\_STANDARD\_ADJ\_LEVEL3\_ASP.ZIP: includes Adjusted Standard Summary data files for Level 3 measures for the Asia Pacific region
- SUMHIST\_STANDARD\_UNADJ\_LEVEL3\_ASP.ZIP: includes Unadjusted Standard Summary data files for Level 3 measures for the Asia Pacific region
- SUMHIST\_NORMALIZED\_ADJ\_LEVEL3\_ASP.ZIP: includes Adjusted Normalized Summary data files for Level 3 measures for the Asia Pacific region
- SUMHIST\_NORMALIZED\_UNADJ\_LEVEL3\_ASP.ZIP: includes Unadjusted Normalized Summary data files for Level 3 measures for the Asia Pacific region

**Note!**

Non per share measures (i.e. Pretax, Sales, Net Profit) are included in both the Adjusted and Unadjusted Level 2 and Level 3 packages.

Measures representing ratios (i.e. ROA, ROE, Gross Margin) are included in both Standard and Normalized Level 3 packages.

## Chapter 3 File Descriptions

This section provides a brief description of each of the files included in the I/B/E/S Summary History Product.

**File 1: Summary Statistics**

Level: Summary

Frequency: Monthly

Summary Statistics contains one record for each forecast period for each Thomson Reuters statistical period. The forecast period represents the period end for which the forecasts were made for while the Thomson Reuters statistical period is the date when the set of summary statistics was calculated.

This file contains one record for each statistical period per estimate flag. For data on either Parent or Consolidated basis separate records are included.

**File 2a: Actuals Data (new file format as of April 2013)**

Level: Summary

Frequency: Monthly

*A new file format has been created to eliminate multiple format files that contain reported actuals content. Starting with the April 2013 Monthly Run, the new format files will be the standard file format available with all I/B/E/S History (Detail and Summary) packages. The new format files contain actuals with the associated Activation and Announce dates and timestamps as well as corresponding IBES stat periods. The files are available in all versions Standard Split adjusted, Normalized Split adjusted, Standard Unadjusted for Splits, Normalized Unadjusted for Splits and will be delivered to the respective packages.*

Actuals Data provides financial data relating to previous fiscal periods as reported by the company. Actuals for fiscal periods and interim periods are obtained from news services and company filings and adjusted by Thomson Reuters market specialists to be comparable to the estimates made by analysts.

Actuals is a list of actual reported earnings from the company and the date that Thomson Reuters received them. Reported earnings are entered into the database on the same basis as analysts' forecasts. In general earnings estimates are followed on an operating basis. Often, reported earnings are adjusted for accounting irregularities not included in the analysts' forecasts.

When a Company level currency is changed, the actual in the new currency is included for the last annual and quarterly periods an actual exists for at the time the currency was changed. The actual in the old currency is no longer included starting with these periods.

For example, the last reported periods at the time the currency change took place were June 2009 FY and Sep 2009 Q. The EPS values were -0.07 AUD and 0.02 AUD, respectively. The currency change took place on March 18, 2010. The actuals that appear in the Detail History Actuals file starting on March 18, 2010 are -0.05 USD and 0.02 USD, respectively.

Restated Actuals are not included in this file. Please see File #3 below.

**File 2b: Go-Forward Actuals Data (new file as of April 2013)**

Level: Summary and Detail

Frequency: Monthly

These newly created files include a supplemental set of actuals called go-forward actuals. This set of reported data represents actuals that are on the same accounting basis as the majority of analysts, established for the next period to be reported. In the event a comparable actual for a period is recorded, and a go-forward majority is later established on a different accounting basis for the next reporting period, a go-forward actual will also be recorded indicating the majority basis change.

Both the actuals and go-forward actual are available in parallel in the two separate actuals files (2a and 2b) and will share the same announce and activation dates. Clients can choose to use both sets or the one that best fits their needs.

**File 3: Restated Actuals**

Level: Summary and Detail

Frequency: Monthly

Restated Actuals presents restated data for all measures and periods as provided by the company. The file can accommodate multiple restatements over the years, as applicable to the company.

**File 4: Company Identification**

Level: Summary

Frequency: Monthly

The Identifier file provides important cross-reference information allowing the user to map the I/B/E/S ticker to official tickers CUSIPs or SEDOLs. This allows for ease integration of data across the IBES files as well as into databases that are keyed by other identifiers. I/B/E/S tickers for international (non US and Canadian) companies are preceded by an @.

For US companies, the value that appears in the CUSIP/SEDOL field will always be a CUSIP. SEDOLs are used for non-US companies. The SEDOL field consists of a country code followed by the first six digits of the official SEDOL (the last digit of a SEDOL is a check digit and is not used by I/B/E/S).

SEDOLs were originally designed to be a unique 7-digit numeric code. By 2004, the London Stock Exchange (LSE), which issues SEDOLs, reached its capacity. Consequently, the LSE modified its specification to its current state which is a unique 7-character alphanumeric code. Generally, the client can identify a valid SEDOL if it is a 7-digit numeric (i.e. 1234567) or the first character is an alpha character followed by the numeric characters (i.e. A1234567). Dummy SEDOLs (used for some inactive companies) are normally numeric followed by XX (12345XX) or mostly alpha characters followed by numeric (DUMMY12).

The Parent/Consolidated flag appears only in non-US files. The field is populated with a "P" when the company is followed on a Parent basis and Null when the company is followed on a Consolidated basis. Canadian companies included in the INT files, a designation of "C" identifies companies followed in Canadian dollars. If there is no designation present then the Canadian company is followed in US dollars.

The file includes a Currency Flag which can be used to identify companies followed in Canadian Dollars in the US file.

Company Identification is a time series of Name, Ticker and CUSIP changes for each company.

Space is reserved at the end of the file to accommodate inclusion of additional ID fields that may be added in the future. This is designed to minimize potential impact on existing programs in the event of an addition.

This file contains one record for each change in any of the fields. The Start Date is that of the first Thomson Reuters statistical period, for which the new identifier combination should be used. The start date is always the upcoming monthly run date after an initiation or a change has taken place. If, for example, the name change for a company is entered into the database on March 4 and the upcoming monthly run date is March 15, then the start date will be seen as March 15.

**File 5: Adjustment Factors**

Level: Summary

Frequency: Monthly

Adjustments Factor contains split factors and the first Thomson Reuters monthly production run (statistical period) that occurs after the split. For example, if a split took place on June 3, 2005, then the Thomson Reuters Statistical Period corresponding to the split will be June 16, 2005 (the date of the monthly run for June, the Thursday before the third Friday). The split factors included are cumulative. The Adjustments Factor File can be used to adjust back historical estimates to reflect the values as they were at the time (pre-split).

Thomson Reuters data reflects all splits up to the most recent Thomson Reuters statistical period; the split factors are not required for normal usage of the data. The data can be unadjusted by dividing or multiplying by the cumulative split factor. Multiply all per share related data in monetary units by the adjustment factor and divide the shares outstanding to get numbers as they were as of the Thomson Reuters statistical period. Note that in some cases, only the split factor of the earliest Thomson Reuters statistical period is available, but not the actual date of the split.

Unadjusted for splits files are also available in separate packages.

**File 6: Sector/Industry/Group Codes**

Level: Summary

Frequency: Monthly

Sector/Industry/Group contains the proprietary Thomson Reuters abbreviations and names of sectors, industries and groups. It can be linked to the Sector/Industry/Group Code field in File 3, the Company Identification File. This file contains one record for each Sector/Industry/Group Code.

**File 7: Pricing & Ancillary**

Level: Summary

Frequency: Monthly

Pricing & Ancillary contains two basic blocks. The first block contains basic information such as the I/B/E/S ticker and the statistical period while the second block carries pricing and ancillary data for each company.

There is one record for each I/B/E/S statistical period.

Shares Outstanding included for U.S. companies - the majority of contributing analysts provides forecasts for a single class of common shares. If two classes of shares exist, Thomson Reuters uses the class of



shares that is generally available to investors. In non-U.S. markets however, this issue is somewhat less direct as there are often multiple classes of shares. Here the Thomson Reuters convention is to include the class that the majority of analysts are covering. Secondary considerations are which class of shares has the highest public float and whether a given class of shares is available to non-nationals.

**File 9: Monthly Exchange Rate**

Level: Summary

Frequency: Monthly

In the event that an analyst's forecasts and the Thomson Reuters reporting currency disagree, the data is adjusted to conform to the company level currency. For users that wish to view the data unconverted, this file contains the exchange rates that were used for conversion.

**File 11: Company Level Footnote**

Level: Detail

Frequency: Monthly

Company Level Footnote is a file designed to alert clients of the basics of earnings data for a security on the company level.

**File 12: Secondary Revision Momentum**

Level: Summary

Frequency: Monthly

Secondary Revision Momentum tracks revision momentum data less filtered estimates. The total number of estimates count however, includes all estimates filtered and unfiltered.

**File 13: Summary Statistics (2<sup>nd</sup> mean)**

Level: Summary

Frequency: Monthly

Summary Statistics (2nd Mean) provides the minority mean for a security both before and during IFRS compliance. When Pre-IFRS data is in the minority, the 2nd mean will reflect an IFRS mean. When IFRS becomes the majority, the 2nd mean will reflect non-IFRS estimates.

**File 14: Price Targets (PTG) Summary**

Level: Summary

Frequency: Monthly

Price Target represents the projected price level forecasted by the analyst within a specific time horizon. Historical data is available as far back as March 1999.

Price target summary values are calculated based on the 12 month horizon.

**File 15 Recommendations Summary**

Level: Summary

Frequency: Monthly

Summary Recommendations contains one record for each forecast period for each Thomson Reuters statistical period. The forecast period is the fiscal year for which the recommendations were made while the Thomson Reuters statistical (Stat) period is the date when the set of summary statistics was calculated.

This file provides an average recommendation as well as the number of recommendations up and down for all recommendations that have changed or added since close of previous business day. Summary recommendation means are calculated by assigning to each contributing analyst's Recommendation an integer based on a 5 standardized Thomson Reuters Recommendation scale and calculating a real number average.

The scale is as follows:

1. Strong Buy
2. Buy
3. Hold
4. Underperform
5. Sell for the acquiring company

**File 16a & 16b Recommendations ID**

Level: Summary

Frequency: Monthly

The Recommendations ID File is a time series of company name, ticker and CUSIP/SEDOL changes for each company for which recommendations data is available in the Recommendations Summary files. This file contains one record for each change in any of the fields. The Start Date is that of the first Thomson Reuters statistical period for which the new identifier combination should be used.

It provides important cross-reference information allowing the user to map the I/B/E/S tickers to other identifiers. This allows for ease integration of data across the IBES files as well as into databases that are keyed by other identifiers. I/B/E/S tickers for international (non US and Canadian) companies are preceded by an @.

I/B/E/S tickers for non-U.S. companies are preceded by a "@". For US companies, the value that appears in the CUSIP/SEDOL field will always be a CUSIP. SEDOLS are used for non-US companies. The SEDOL field consists of a country code followed by the first six digits of the official SEDOL (The last digit of a SEDOL is a check digit and is not used by I/B/E/S.).

SEDOLS were originally designed to be a unique 7 digit numeric code. By 2004, the London Stock Exchange (LSE), which issues SEDOLS, reached its capacity. Consequently, the LSE modified its specification to its current state which is a unique 7 character alphanumeric code. Clients can identify a valid SEDOL if it is a 7 digit numerical character (i.e. 1234567) or the first character is an alpha character followed by the numeric characters (i.e. A1234567). Dummy SEDOLs used for select inactive companies are numeric values followed by XX (12345XX) or mostly alpha characters followed by a numeric value i.e. DUMMY12.

**File 17          Surprise History**

Level:            Summary

Frequency:      Monthly

The file includes surprise data for all companies globally where a surprise mean exists, across all measures (except for Recommendations and Price Targets). There is one file available per measure and clients receive the Surprise History files for the measures they subscribe to.

Surprise mean values are provided whether an actual exists or not for a given period and it is included for active and inactive companies.

If underlying data used for calculating the surprise data is modified, updated historical surprise data will appear in the subsequent historical file update.

The currency of the surprise mean should be determined by cross referencing the I/B/E/S History Actuals file (either Detail or Summary, depending on subscription).

## Chapter 4 File Layouts

Each file utilizes from one to six columns as primary keys, the columns or sets of columns to identify a row of data as unique. Primary keys are indicated by a # sign followed by a number next to the column header, i.e., D#4. The number dictates the order of the column within the key.

Unavailable numbers are indicated by a minus sign followed by 9's to fill in the field (-99999). A zero indicates non-available or non-meaningful date values. A string of asterisks for an estimate or actual value indicates that the figure is too large to fit into the field.

### File 1: Summary Statistics

Name (Adjusted): hs<measure>sum.<reg>, hs<measure>nsum.<reg> (Normalized)

Name (Unadjusted): us<measure>sum.<reg>, us<measure>nsum.<reg> (Normalized)

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End	Comments
A#1	I/B/E/S Ticker	CCCCCC	6	1	6	
B#2	I/B/E/S Statistical Period	YYYYMMDD	8	8	15	
C#3	Measure	CCCCCC	6	17	22	See Appendix
D#4	Periodicity	CCC	3	24	26	See Appendix
E#5	Forecast Period End Date	YYYYMM	6	28	33	
F#6	Forecast Period Indicator	C	1	35	35	See Appendix
G	Estimate Flag	C	1	37	37	P=Primary; S=Secondary
H	Currency Code	CCC	3	39	41	See Appendix
I	Number of Estimates	999	3	43	45	
J	Number Up	999	3	47	49	
K	Number Down	999	3	51	53	
L	Median Estimate	99999999.99	12	55	66	
M	Mean Estimate	99999999.99	12	68	79	
N	Standard Deviation	99999999.99	12	81	92	
O	High Estimate	99999999.99	12	94	105	
P	Low Estimate	99999999.99	12	107	118	

**File 2a: Actuals Data (New file format as of April 2013)**

Name (Adjusted): act&lt;measure&gt;.&lt;reg&gt; (Standard), nact&lt;measure&gt;.&lt;reg&gt; (Normalized)

Name (Unadjusted): act&lt; measure&gt;u.&lt;reg&gt; (Standard), nact&lt;measure&gt;u.&lt;reg&gt; (Normalized)

Level: Summary and Detail

Frequency: Monthly

Key	Item	Format	Length	Start	End	Comments
A #1	I/B/E/S Ticker	CCCCCC	6	1	6	
B #2	Measure	CCCCCC	6	8	13	See Measures chart
C #3	Periodicity	CCC	3	15	17	ANN, SAN, QTR, LTG
D #4	Period End Date	YYMM	4	19	22	
E	Value	999999999.99	12	24	35	
F#5	Activation Date	YYYYMMDD	8	37	44	
G#6	Activation Time	HH:MM:SS	8	46	53	
H	Announce Date	YYYYMMDD	8	55	62	
I	Announce Time	HH:MM:SS	8	64	71	
J	Company Level Currency	CCC	3	73	75	
K	IBES Stat Period	YYYYMMDD	8	77	84	
L	5 year EPS Growth	999.99	6	86	91	
M	5 year EPS Stability	999.99	6	93	98	

- Please note the following for the J and K fields: 5 year EPS Growth and 5 year EPS Stability are the same in all EPS and non-EPS measure files.

**File 2b: Go-Forward Actuals Data (New file as of April 2013)**

Name (Adjusted): act&lt;measure&gt;g.&lt;reg&gt; (Standard), nact&lt;measure&gt;g.&lt;reg&gt; (Normalized)

Name (Unadjusted): act&lt;measure&gt;gu.&lt;reg&gt; (Standard), nact&lt;measure&gt;gu.&lt;reg&gt; (Normalized)

Level: Summary and Detail

Frequency: Monthly

Key	Item	Format	Length	Start	End	Comments
A #1	I/B/E/S Ticker	CCCCCC	6	1	6	
B #2	Measure	CCCCCC	6	8	13	See Measures chart
C #3	Periodicity	CCC	3	15	17	ANN, SAN, QTR, LTG
D #4	Period End Date	YYMM	4	19	22	
E	Value	999999999.99	12	24	35	
F#5	Activation Date	YYYYMMDD	8	37	44	
G#6	Activation Time	HH:MM:SS	8	46	53	
H	Announce Date	YYYYMMDD	8	55	62	
I	Announce Time	HH:MM:SS	8	64	71	
J	Company Level Currency	CCC	3	73	75	

**File 3: Restated Actuals**

Name (Adjusted): h&lt;measure&gt;ract.&lt;reg&gt;, &lt;measure&gt;nract.&lt;reg&gt; (Normalized)

Name (Unadjusted): h&lt;measure&gt;ract.&lt;reg&gt;, u&lt;measure&gt;nract.&lt;reg&gt; (Normalized)

Level: Summary and Detail

Frequency: Monthly

Key	Item	Format	Length	Start	End
A#1	I/B/E/S Ticker	CCCCCC	6	1	6
B#2	Measure	CCCCCC	6	8	13
C#3	Periodicity	CCC	3	15	17
D#4	Forecast Period End Date	YYYYMM	6	19	24
E	Value	999999999.99	12	26	37

Key	Item	Format	Length	Start	End
F#5	Activation Date	YYYYMMDD	8	39	46
G#6	Activation Time	HH:MM:SS	8	48	55
H	Announce Date	YYYYMMDD	8	57	64
I	Announce Time	HH:MM:SS	8	66	73
J	Company Level Currency	CCC	3	75	77
K	Reserved	CCCCCCCC	40	79	118

**File 4: Company Identification**

Name: hs<measure>id.<reg>

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End	Comments
A#1	I/B/E/S Ticker	CCCCCC	6	1	6	
B	CUSIP	CCCCCCCC	8	8	15	*
C	Official Ticker	CCCCCCCC	8	17	24	
D	Long Company Name	CCCCCCCC	32	26	57	
E	Dilution Factor	999999	6	59	64	
F	Primary/Diluted Indicator	C	1	66	66	P=Primary; D=Diluted
G	Canadian Currency or P/C Flag	C	1	68	68	
H	1/10 Factor	9	1	70	70	0; 1=(1/10th)
I	Instrument Type Flag	C	1	72	72	See Appendix
J	Exchange Code	C	1	74	74	See Appendix
K	Country ID	CC	2	76	77	See Appendix
L	Sector/Industry/Group Code	999999	6	79	84	
M#2	Start Date	YYYYMMDD	8	86	93	
N	Company Flag	C	1	95	95	not in use
O	Reserved	CCCCCCCC	24	97	120	

\*CUSIP for US/Canadian companies; Country code (Appendix) & SEDOL for all others.

**File 5: Adjustment Factors**

Name hs&lt;measure&gt;adj.&lt;reg&gt;

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End
A#1	I/B/E/S Ticker	CCCCCC	6	1	6
B	Split Factor	999999.999999	13	8	20
C	Split Date	YYYYMMDD	8	22	29
D#2	I/B/E/S Statistical Period	YYYYMMDD	8	31	38

**File 6: Sector/Industry/Group Codes**

Name: hs&lt;measure&gt;sig.&lt;reg&gt;

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End
A#1	Sector/Industry/Group Code	999999	6	1	6
B	Sector Abbreviation	CCCCCCCC	8	8	15
C	Sector Name	CCCCCCCC	24	17	40
D	Industry Abbreviation	CCCCCCCC	8	42	49
E	Industry Name	CCCCCCCC	24	51	74
F	Group Abbreviation	CCCCCCCC	8	76	83
G	Group Name	CCCCCCCC	24	85	108

**File 7: Pricing & Ancillary**

Name (Adjusted): hs&lt;measure&gt;pan.&lt;reg&gt;, hspan.&lt;reg&gt; (Normalized)

Name (Unadjusted): us&lt;measure&gt;pan.&lt;reg&gt;, usspan.&lt;reg&gt; (Normalized)

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End	Comments
<b>Basic Block</b>						
A#1	I/B/E/S Ticker	CCCCCC	6	1	6	
B#2	I/B/E/S Statistical Period	YYYYMMDD	8	8	15	



Key	Item	Format	Length	Start	End	Comments
C	Currency Code	CCC	3	17	19	See Appendix
<b>Pricing Block</b>						
D	Price	999999999.99	12	21	32	
E	Pricing Date	YYYYMMDD	8	34	41	
F	Shares Outstanding (millions)	9999999999	10	43	52	
G	Indicated Annual Dividend	9999999999	10	54	63	

**File 9: Monthly Exchange Rate**

Name: hsxrat.&lt;reg&gt;

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End
A	Publication Date	YYMMDD	6	1	6
B	Exchange Rate	999999999.99	12	8	19
C	Currency Code	CCC	3	21	23

**File 11: Company Level Footnote**

Name: hsfco.&lt;reg&gt;

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End
A#1	I/B/E/S Ticker	CCCCCC	6	1	6
B	Footnote Type	CCCC	4	8	11
C#2	Entry Date	YYMMDD	6	13	18
D#3	Entry Time	HH:MM:SS	8	20	27
E	Expiration Date	YYMMDD	6	29	34
F	Footnote Text	CCCCCCC	120	36	155
G	Reserved	CCCCCCC	45	157	201

**File 12: Secondary Revision Momentum**

Name: hssrm&lt;measure&gt;.&lt;reg&gt;

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End	Comments
A#1	I/B/E/S Ticker	CCCCCC	6	1	6	
B#2	I/B/E/S Statistical Period	YYYYMMDD	8	8	15	
C#3	Measure	CCCCCC	6	17	22	
D#4	Periodicity	CCC	3	24	26	
E#5	Forecast Period End Date	YYYYMM	6	28	33	
F#6	Forecast Period Indicator	C	1	35	35	
G#7	Estimate Flag	C	1	37	37	P=Primary; S=Secondary
I#8	Number of Estimates	999	3	39	41	
J#9	Number Up	999	3	43	45	
K#10	Number Down	999	3	47	49	

**File 13: Summary Statistics (2nd mean)**

Name (Adjusted) : 2ssum&lt;measure&gt;.&lt;reg&gt;, hsn2ssum&lt;measure&gt;.&lt;reg&gt; (Normalized)

Name (Unadjusted) : 2ssum&lt;measure&gt;.&lt;reg&gt;, usn2ssum&lt;measure&gt;.&lt;reg&gt; (Normalized)

Level: Summary

Frequency: Monthly

Key	Item	Format	Length	Start	End	Comments
A#1	I/B/E/S Ticker	CCCCCC	6	1	6	
B#2	I/B/E/S Statistical Period	YYYYMMDD	8	8	15	
C#3	Measure	CCCCCC	6	17	22	
D#4	Periodicity	CCC	3	24	26	
E#5	Forecast Period End Date	YYYYMM	6	28	33	
F#6	Forecast Period Indicator	C	1	35	35	
G	Estimate Flag	C	1	37	37	P=Primary; S=Secondary
H	Currency Code	CCC	3	39	41	
I	Number of Estimates	999	3	43	45	
J	Mean Estimate	999999999.99	12	47	58	

Key	Item	Format	Length	Start	End	Comments
K	Standard Deviation	999999999.99	12	60	71	
L	High Estimate	999999999.99	12	73	84	
M	Low Estimate	999999999.99	12	86	97	

**File 14: Price Targets (PTG) Summary**

Name (Adjusted): hsptgsum.&lt;reg&gt;, hsptgnsum.&lt;reg&gt; (Normalized)

Name(Unadjusted): usptgsum.&lt;reg&gt;, usptgnsum.&lt;reg&gt; (Normalized)

Level: Summary

Frequency: Monthly

Key	Item	Data Type	Format	Length	Start	End
A#1	I/B/E/S Ticker	X	CCCCCC	6	1	6
B#2	I/B/E/S Statistical Period	N	YYYYMMDD	8	8	15
C	Number of Price Targets Estimates	X	999	3	17	19
D	Number of Price Targets Up 4 Weeks Ago	X	999	3	21	23
E	Number of Price Targets Down 4 Weeks Ago	X	999	3	25	27
F	Number of Price Targets Up 1 Month Ago	X	999	3	29	31
G	Number of Price Targets Down 1 Month Ago	X	999	3	33	35
H	Price Targets Mean	D	99999999.999	12	37	48
I	Price Targets Median	D	99999999.999	12	50	61
J	Price Targets Standard Deviation	D	99999999.999	12	63	74
K	Price Targets High	D	99999999.999	12	76	87
L	Price Targets Low	D	99999999.999	12	89	100
K	Currency at Company Level	X	CCC	3	102	104
M	Reserved	X	CCCCCCCC	40	106	145

**File 15: Recommendations Summary**

Name: hsrec.&lt;reg&gt;

Level: Summary

Frequency: Monthly

Key	Item	Data Type	Format	Length	Start	End
A#1	I/B/E/S Ticker	X	CCCCCC	6	1	6
B#2	Stat Period	N	YYYYMMDD	8	8	15
C	Mean	D	99.99	5	17	21
D	Median	D	99.99	5	23	27
E	Standard Deviation	D	99.99	5	29	33
F	Number of Recs	N	9999	4	35	38
G	Number of Recs Up	N	9999	4	40	43
H	Number of Recs Down	N	9999	4	45	48
I	Buy %	D	999.99	6	50	55
J	Sell %	D	999.99	6	57	62
K	Hold %	D	999.99	6	64	69

**File 16a: Recommendations ID (for non-US/CA)**

Name: hsid.&lt;reg&gt;

Level: Summary

Frequency: Monthly

	Item	Data Type	Format	Length	Start	End
A#1	I/B/E/S Ticker	X	CCCCCC	6	1	6
B	CUSIP/SEDOL	X	CCCC...	8	8	15
C	Official Ticker	X	CCCCCC	6	17	22
D	Home Market Code	X	CCCC...	8	24	31
E	Company Name	X	CCCC...	16	33	48
F	Dilution Factor	D	999.999	7	50	56
G	P/D Flag	X	C	1	58	58

	Item	Data Type	Format	Length	Start	End
H	Currency	X	CCC	3	60	62
I	P/C Flag	X	C	1	64	64
J	MSCIP Flag	X	C	1	66	66
K	Uniform Actuals Flag	X	C	1	68	68
L	SIG Code	X	CCCCCC	6	70	75
M	Country ID	X	CC	2	77	78
N	Exchange ID	X	CCCCCC	6	80	85
O	Exchange Country ID	X	CC	2	87	88
P	Instrument Type	X	CCCCCC	6	90	95
Q	Start Date	N	YYYYMMDD	8	97	104

**File 16b: Recommendations ID (for US/CA)**

Name: hsid\_a.&lt;reg&gt;

Level: Summary

Frequency: Monthly

	Item	Data Type	Format	Length	Start	End
A#1	#I/B/E/S Ticker	X	CCCCCC	6	1	6
B	CUSIP/SEDOL	X	CCCC...	8	8	15
C	Official Ticker	X	CCCCCC	6	17	22
D	Home Market Code	X	CCCC...	8	24	31
E	Company Name	X	CCCC...	16	33	48
F	Dilution Factor	D	999.999	7	50	56
G	P/D Flag	X	C	1	58	58
H	Currency	X	CCC	3	60	62
I	P/C Flag	X	C	1	64	64
J	MSCIP Flag	X	C	1	66	66
K	Uniform Actuals Flag	X	C	1	68	68

	Item	Data Type	Format	Length	Start	End
L	SIG Code	X	CCCCCC	6	70	75
M	Country ID	X	CC	2	77	78
N	Exchange ID	X	CCCCCC	6	80	85
O	Exchange Country ID	X	CC	2	87	88
P	Instrument Type	X	CCCCCC	6	90	95
Q	Start Date	N	YYYYMMDD	8	97	104
R	End Date	N	YYYYMMDD	8	106	113

**File 17: Surprise History**

Name (Adjusted): hsurp&lt;measure&gt;.&lt;reg&gt;, nhsurp&lt;measure&gt;.&lt;reg&gt; (Normalized)

Name (Unadjusted): uhsurp&lt;measure&gt;.&lt;reg&gt; , unhsurp&lt;measure&gt;.&lt;reg&gt; (Normalized)

Level: Summary and Detail

Frequency: Monthly

Key	Item	Format	Length	Start	End
A#1	I/B/E/S Ticker	CCCCCC	6	1	6
B	Official ticker	CCCCCC	8	8	15
C#2	Measure	CCCCCC	6	17	22
D#3	Fiscal Period	CCC	3	24	26
E#4	Period Year	YYYY	4	28	31
F#5	Period Month	MM	2	33	34
G	Actual Value	9999999999	12	36	47
H	Surprise Mean	9999999999	12	49	60
I	Surprise Std Deviation	9999999999	12	62	73
J	SUE Score	9999999999	12	75	86
K#6	Announce Date	YYYYMMDD	8	88	95

## Chapter 5 Currency Conversion

A default currency is assigned to every company under coverage. Estimates received in currency other than the default currency are converted to the company-level default currency for the mean calculation.

### Company - Level Currency Changes

The default currency assigned to a company may change over time. Possible reasons for the change include a company changing its reporting currency or the majority of analysts submitting estimates in a new currency.

The change in currency for a company in the Summary History file will be displayed in the currency code field in both the Actuals Data file (hsepsact.int) and the Summary Statistics file (hsepssum.int).

#### Example A (Mean Data)

In cases where the default currency changes, the mean estimates are displayed in the new currency starting the monthly stat period when the change became effective. The historical mean estimates remain in the currency they were originally recorded.

Records from the Summary Statistics File (hsepssum.int) for statistical periods August 16, 2001 – January 17, 2002

Ticker	Stat Period	Measure	Fiscal Period	FP End Date	FP Mean Measure	Currency Code
@5RO	20010816	EPS	ANN	200412	24.98	NOK
@5RO	20010920	EPS	ANN	200412	24.98	NOK
@5RO	20011018	EPS	ANN	200412	24.32	NOK
@5RO	20011115	EPS	ANN	200412	2.03	USD
@5RO	20011220	EPS	ANN	200412	2.20	USD
@5RO	20020117	EPS	ANN	200412	2.20	USD

#### Example B (Actuals Data)

In cases where the default currency changes, the actuals are displayed in the new currency starting the monthly stat period when the change became effective. The historical actuals remain in the currency they were originally recorded.

Records from the Actuals File for statistical periods August 16, 2001 – January 17, 2002

Ticker	Stat Period	Measure	Currency Code	FYO End Date	FYO Actual
@5RO	20010816	EPS	NOK	200012	17.00
@5RO	20010920	EPS	NOK	200012	17.00
@5RO	20011018	EPS	NOK	200012	17.00
@5RO	20011115	EPS	USD	200012	2.34
@5RO	20011220	EPS	USD	200012	2.34
@5RO	20020117	EPS	USD	200012	2.34

## Guidelines to Convert to an Alternate Currency

To view a time series of actuals and mean estimates in one common currency, the Monthly Exchange Rate File (hsxrat.int) may be used. This file shows conversion rates to the US Dollar (USD) on a month-by-month basis. The publication date's exchange rate for the record's stat\_period may be used to convert.

### Example A (Mean Data)

To convert NOK mean of 24.32 to USD for the October 18, 2001 stat period, divide 24.32 by the exchange rate of 8.771 from publication date in October 2001. The result is 2.77 in USD.

Records from the Summary Statistics File (hsepssum.int) for statistical periods August 16, 2001 – January 17, 2002

Ticker	Stat Period	Measure	Fiscal Period	FP End Date	FP Mean Measure	Currency Code
@5RO	20010816	EPS	ANN	200412	24.98	NOK
@5RO	20010920	EPS	ANN	200412	24.98	NOK
@5RO	20011018	EPS	ANN	200412	24.32	NOK
@5RO	20011115	EPS	ANN	200412	2.03	USD
@5RO	20011220	EPS	ANN	200412	2.20	USD
@5RO	20020117	EPS	ANN	200412	2.20	USD

Record from the Monthly Exchange Rate File (hsxrat.int)

Publication Date	Exchange Rate	Currency Code
011017	8.771	NOK

### Example B (Actuals Data)

To convert NOK actual of 17.00 to USD for the October 15, 2001 stat period, divide 17.00 by the exchange rate of 8.771 from publication date in October 2001. The result is 20.8072 in NOK.1.94



Records from the Actuals File for statistical periods August 16, 2001 – January 17, 2002

Ticker	Stat Period	Measure	Fiscal Period	FP End Date	FP Mean Measure	Currency Code
@5RO	20010816	EPS	NOK	200012	17.00	@5RO
@5RO	20010920	EPS	NOK	200012	17.00	@5RO
@5RO	20011018	EPS	NOK	200012	17.00	@5RO
@5RO	20011115	EPS	USD	200012	2.34	@5RO
@5RO	20011220	EPS	USD	200012	2.34	@5RO
@5RO	20020117	EPS	USD	200012	2.34	@5RO

Record from the Monthly Exchange Rate File (hsxrat.int)

Publication Date	Exchange Rate	Currency Code
011017	8.771	NOK

# Appendix

## Measures

(▶ for US stocks, EPS historical data starts 01/76)

Code	Description	Start Date
BPS	Book value per share	Dec-96
BPSPAR	Book value per share for parent company	Dec-96
CSH	Cash Earnings per share	Jan-97
CSHPAR	Cash Earnings per share for parent company	Jan-97
CPS	Cash flow per share	Feb-90
CPSPAR	Cash flow per share for parent company	Feb-90
CPX	Capital Expenditure (non per share)	Oct-06
CPXPAR	Capital Expenditure (non per share) for parent company	Oct-06
DPS	Dividend per share	Dec-93
DPSPAR	Dividend per share for parent company	Dec-93
EBG	Earnings per share before goodwill	Dec-95
EBGPAR	Earnings per share before goodwill for parent company	Dec-95
EBS	EBITDA per share	Aug-02
EBSPAR	EBITDA per share for parent company	Aug-02
EBI	EBIT	May-99
EBIPAR	EBIT for parent company	May-99
EBT	EBITDA	Dec-98
EBTPAR	EBITDA for parent company	Dec-98
ENT	Enterprise Value	Oct-06
ENTPAR	Enterprise Value for parent company	Oct-06
EPS	Earnings per share	Jan-87
EPSPAR	Earnings per share for parent company	Jan-87
EPX	Alternate Earnings per share	Jul-02
EPXPAR	Alternate Earnings per share for parent company	Jul-02
FFO	Funds From Operations per share	Mar-90
FFOPAR	Funds From Operations per share for parent company	Mar-90

Code	Description	Start Date
GPS	GAAP EPS	Aug-03
GPSPAR	GAAP EPS for parent company	Aug-03
GRM	Gross Margin (Percent)	Oct-06
GRMPAR	Gross Margin for parent company (Percent)	Oct-06
NAV	Net asset value	May-99
NAVPAR	Net asset value for parent company	May-99
NDT	Net debt	Jul-00
NDTPAR	Net debt for parent company	Jul-00
NET	Net income	Dec-94
NETPAR	Net income for parent company	Dec-94
OPR	Operating profit	Dec-98
OPRPAR	Operating profit for parent company	Dec-98
PRE	Pre tax profit	Dec-94
PREPAR	Pre tax profit for parent company	Dec-94
PTG	Price Target	Mar-99
ROA	Return on asset (Percent)	Aug-99
ROAPAR	Return on asset for parent company (Percent)	Aug-99
ROE	Return on equity (Percent)	May-99
ROEPAR	Return on equity for parent company (Percent)	May-99
SAL	Sales	Feb-96
SALPAR	Sales for parent company	Feb-96

## Instrument Type

Code	Instrument Type
A	ADR Security
B	Fixed Income Research
D	Dual Listing
F	Foreign Listing
G	GDR Security
I	Index
M	Multiple shares
O	Commodity

Code	Instrument Type
S	Security
U	Funds
X	Multi Share Not In Mkt Cap

## Periodicity

Code	Description
ANN	Annual
SAN	Semi-annual
QTR	Quarterly
12M	Trailing 12 months earnings
LTG	Long-term growth

## Forecast Period Indicator

Code	Description
0	Long Term Growth *
1	Fiscal Year 1
2	Fiscal Year 2
3	Fiscal Year 3
4	Fiscal Year 4
5	Fiscal Year 5
6	Quarter 1
7	Quarter 2
8	Quarter 3
9	Quarter 4
A	Semi-Annual 1
B	Semi-Annual 2
C	Semi-Annual 3
D	Semi-Annual 4

\*Collected forecast data, not calculated by Thomson Reuters. See Glossary for details.

## Company Level Footnote Types

Code	Description
3	Earnings on a fully adjusted basis (IFRS)
4	Earnings on a fully reported basis (IFRS)
8	MMMY Estimate reflects FASB APB 14-1
9	MMMY Estimate does not reflect FASB APB 14-1
A	Accounting alert, Free form
C	Accounting alert, Company followed on a cash earnings basis
E	MMMY Estimate reflects adoption of FAS123(R)
F	MMMY Estimate does not reflect adoption of FAS123(R)
G	MMMY Accounting alert, Company earnings before goodwill amortization
I	MMMY Estimates have always reflected adoption of FAS123(R)
K	Company has filed for bankruptcy on [month, day, year]
M	Majority Basis includes/excludes... (freeform criteria utilized to define specific accounting scenario of the mean calculation)
N	MMMY No known impact from FAS123(R) on estimates
W	MMMY Estimates based on IFRS

## Currency Units

Code	Currency	Millions/Billions
AED	United Arab Emirates (UAE) Dirham	Millions
AFA	Afghanistan Afghani	Millions
AMD	Armenian Dram	Millions
ARS	Argentine Peso	Millions
ATS	Austrian Shilling	Millions
AUD	Australian Dollar	Millions
AZM	Azerbaijan Manet	Millions
AZN	New Azerbaijan Manet	Millions
BAM	Bosnian Marka	Millions

Code	Currency	Millions/Billions
BDT	Bangladesh Taka	Millions
BEF	Belgian Franc	Millions
BGL	Bulgarian Lev	Millions
BHD	Bahrain Dinar	Millions
BMD	Bermuda Dollar	Millions
BOB	Bolivian boliviano	Millions
BPN	British Pence	Millions
BRL	Brazilian Real	Millions
BSD	Bahamas Dollar	Millions
BWP	Botswanan Pula	Millions
BYR	Belarus Rouble	Millions
BZD	Belize Dollar	Millions
CAD	Canadian Dollar	Millions
CDZ	Congo New Zaire	Millions
CHF	Swiss Franc	Millions
CLP	Chilean Peso	Billions
CNY	China Renminbi	Millions
COP	Colombian Peso	Billions
CRC	Costa Rica Colon	Millions
CYP	Cypriot Pound	Millions
CZK	Czech Koruna	Millions
DEM	Deutsch Mark	Millions
DKK	Danish Krone	Millions
DOP	Dominican Republic peso	Millions
DSE	Datastream EURO Synthetic	Millions
DZD	Algerian Dinar	Millions
ECN	Euro cent	Millions
EEK	Estonian Kroon	Millions
EGP	Egyptian Pound	Millions
ESP	Spanish Peseta	Millions
EUR	Euro	Millions
FIM	Finnish Markka	Millions

Code	Currency	Millions/Billions
FRF	French Franc	Millions
GBP	British Pound	Millions
GEL	Georgian Lari	Millions
GHC	Ghanaian Cedi	Millions
GRD	Greek Drachma	Millions
GTQ	Guatemala Quetzal	Millions
HKD	Hong Kong Dollar	Millions
HNL	Honduran Lempira	Millions
HRK	Croatian Kruna	Millions
HUF	Hungarian Forint	Millions
IDR	Indonesian Rupiah	Billions
IEP	Irish Punt	Millions
ILS	Israeli Shekel	Millions
INR	Indian Rupee	Millions
IPN	Irish Pence	Millions
IQD	Iraqi Dinar	Millions
IRR	Iranian Rial	Millions
ISK	Icelandic Krona	Millions
ITL	Italian Lira	Millions
JMD	Jamaican Dollar	Millions
JOD	Jordanian Dinar	Millions
JPY	Japanese Yen	Billions
KES	Kenyan Shilling	Millions
KGS	Kyrgyzstani Som	Millions
KRW	South Korean Won	Billions
KWD	Kuwait Dinar	Millions
KYD	Cayman Island Dollar	Millions
KZT	Kazakhstan Tenge	Millions
LBP	Lebanese Pound	Millions
LKR	Sri Lanka Rupee	Millions
LTL	Lithuanian Litas	Millions
LUF	Luxembourg Franc	Millions

Code	Currency	Millions/Billions
LVL	Latvian Lat	Millions
LYD	Libyan Dinar	Millions
MAD	Moroccan Dirham	Millions
MDL	Moldovan Leu	Millions
MKD	Macedonian Denar	Millions
MOP	Macau Pataca	Millions
MTL	Maltese Lira	Millions
MUR	Mauritius Rupee	Millions
MXN	Mexican Peso	Millions
MYR	Malaysian Ringgit	Millions
NAD	Namibian Dollar	Millions
NGN	Nigerian Naira	Millions
NIC	Nicaragua Cordoba	Millions
NLG	Netherlands Guilder	Millions
NOK	Norwegian Krone	Millions
NZD	New Zealand Dollar	Millions
OMR	Oman Rial	Millions
PAB	Panama Balboa	Millions
PEN	Peruvian Soles	Millions
PGK	Papua New Guinea Kina	Millions
PHP	Philippine Peso	Millions
PKR	Pakistan Rupee	Millions
PLN	Polish Zloty	Millions
PTE	Portuguese Escudo	Millions
PYG	Paraguay Guarani	Millions
QAR	Qatar Rial	Millions
RON	New Romanian Leu	Millions
RSD	Serbian Dinar	Millions
RUB	Russian Rouble	Millions
RUR	New Rouble	Millions
SAR	Saudi Riyal	Millions
SDD	Sudanese Dinar	Millions



Code	Currency	Millions/Billions
SEK	Swedish Krona	Millions
SGD	Singapore Dollar	Millions
SIT	Slovenian Tolar	Millions
SKK	Slovakian Koruna	Millions
SVC	El Salvadorian Colon	Millions
SYP	Syrian Pound	Millions
THB	Thailand Baht	Millions
TJR	Tajik Rouble	Millions
TMM	Turkmenistani Manet	Millions
TND	Tunisian Dinar	Millions
TRY	New Turkish Lira	Millions
TTD	Trinidad and Tobago Dollar	Millions
TWD	Taiwan Dollar	Millions
UAH	Ukraine Hryvnia	Millions
UDT	United States Dollar/1000 Shares	Millions
UGS	Ugandan Shilling	Millions
USD	United States Dollar	Millions
UYU	Uruguayan New Peso	Millions
UZS	Uzbekistani Som	Millions
VEB	Venezuelan Bolivar	Billions
VND	Vietnam Dong	Millions
XAF	CFA Franc	Millions
XEU	European Currency Unit	Millions
YUM	Yugoslavian New Dinar	Millions
ZAR	South African Rand	Millions
ZMK	Zambian Kwacha	Millions
ZWD	Zimbabwe Dollar	Millions

## Country/Currency

Region	Country	Country Code	Currency Code	Currency Name	Start
Asia	Australia	AA	AUD	Australian Dollar	Jan-87
	Bangladesh	FB	BDT	Bangladesh Taka	
	China	FC	CNY	Chinese Renminbi	Apr-93
	Hong Kong	FH	HKD	Hong Kong Dollar	Jan-87
	India	FI	INR	Indian Rupee	Jan-93
	Indonesia	FL	IDR	Indonesian Rupiah	May-90
	Japan	FJ	JPY	Japanese Yen	Jan-87
	Korea	FK	KRW	South Korean Won	Feb-88
	Malaysia	FM	MYR	Malaysian Ringgit	Jan-87
	New Zealand	AN	NZD	New Zealand Dollar	Jan-87
	Pakistan	FQ	PKR	Pakistani Rupee	Jan-93
	Philippines	FP	PHP	Philippine Peso	Apr-87
	Singapore	FS	SGD	Singapore Dollar	Jan-87
	Sri Lanka	BL	LKR	Sri Lankan Rupee	Jan-93
	Taiwan	FA	TWD	Taiwan Dollar	Jan-88
	Thailand	FT	THB	Thailand Baht	Sep-87
Canada	Canada	NC	CAD	Canadian Dollar	Jan-85
Europe	Austria*	EA	ATS	Austrian Schilling	Jan-87
	Belgium*	EB	BEF	Belgian Franc	Jan-87
	Bulgaria	DB	BGL	Bulgarian Lev	Jan-00
	Croatia	DC	HRK	Croatian Kuna	May-99
	Cyprus	EO	CYP	Cypriot Pound	Sep-02
	Czech Republic	EC	CZK	Czech Koruna	Jun-95
	Denmark	SD	DKK	Danish Krone	Jan-87

Region	Country	Country Code	Currency Code	Currency Name	Start
	Estonia	DE	EEK	Estonian Kroon	May-98
	Finland*	SF	FIM	Finnish Markka	Jan-87
	France*	EF	FRF	French Franc	Jan-87
	German*	ED	DEM	German Deutschmark	Jan-87
	Greece**	EH	GRD	Greek Drachma	Nov-92
	Hungary	EM	HUF	Hungarian Forint	Jun-95
	Iceland	SI	ISK	Icelandic Krona	Apr-04
	Ireland*	EZ	IPN	Irish Pence	Jan-87
	Israel	FZ	ILS	Israeli Shekel	Jun-95
	Italy*	EI	ITL	Italian Lire	Jan-87
	Latvia	DK	LVL	Latvian Lats	May-98
	Lithuania	DL	LTL	Lithuanian Litas	May-98
	Luxembourg*	EL	LUF	Luxembourg Franc	Aug-96
	Netherlands*	EN	NLG	Netherlands Guilder	Jan-87
	Norway	SN	NOK	Norwegian Krone	Jan-87
	Poland	EG	PLN	Polish Zloty	Jun-95
	Portugal*	EP	PTE	Portuguese Escudo	Apr-91
	Romania	EK	RON	Romanian Leu	May-98
	Russia	ER	USD	US Dollar	Aug-97
	Slovakia	DR	SKK	Slovak Koruna	Dec-95
	Slovenia	DV	SIT	Slovenian Tolar	May-99
	Spain*	EE	ESP	Spanish Peseta	Jan-87
	Sweden	SS	SEK	Swedish Krona	Jan-87
	Switzerland	ES	CHF	Swiss Franc	Jan-87
	Tunisia	KV	TND	Tunisian Dinar	Oct-05
	Turkey	ET	TRY	Turkish Lira	Dec-91
	Ukraine	DU	UAH	Ukraine Hryvnia	Jan-00
	United Kingdom	EX	BPN	British Pence	Jan-87
KEY:	euro-in country*	----	EUR	Euro	Jan-99

Region	Country	Country Code	Currency Code	Currency Name	Start
	euro-in country**	----	EUR	Euro	Jan-01
Latin America	Argentina	LA	ARS	Argentine Peso	Jul-92
	Brazil	LB	BRL	Brazilian Real (1000 shares)	Jul-92
			UDT	US Dollar (1000 shares)	Jul-92
	Chile	LC	CLP	Chilean Peso	Oct-92
	Colombia	LL	COP	Colombian Peso	Jun-94
	Mexico	LM	MXN	New Mexican Peso	May-92
	Peru	LP	USD	US Dollar	Jun-94
	Venezuela	LV	VEB	Venezuelan Bolivar	Jun-94
Middle East/ Africa	Bahrain	FD	BHD	Bahrain Dinar	Jun-05
	Botswana	KB	BWP	Botswana Pula	Jan-00
	Egypt	KE	EGP	Egyptian Pound	May-99
	Ghana	KJ	GHC	Ghanaian Cedi	Jan-00
	Israel	FZ	ILS	Israeli Shekel	Jul-95
	Jordan	FR	JOD	Jordanian Dinar	May-99
	Kenya	KK	KES	Kenyan Shilling	Jan-00
	Kuwait	FO	KWD	Kuwait Dinar	May-05
	Lebanon	FX	LBN	Lebanese Pound	Jan-00
	Mauritius	KP	MUS	Mauritian Rupee	Jan-00
	Morocco	KM	MAR	Moroccan Dirham	Jan-00
	Namibia	JX	NAD	NAD	Aug-04
	Nigeria	KN	NGN	Nigerian Naira	Jan-00
	Oman	DM	OMR	OMR	Aug-04
	Qatar	GQ	QAR	Qatar Rial	May-05
	Saudi Arabia	FW	SAR	Saudi Riyal	May-05
	South Africa	KS	ZAR	South African Rand	Jan-87
	U.A.E.	FU	AED	U.A.E. Dirham	Jun-05

Region	Country	Country Code	Currency Code	Currency Name	Start
	Zimbabwe	KR	ZWD	Zimbabwe Dollar	Jan-00
United States	United States	NA	USD	US Dollar	Jan-76
	Bermuda	NB	BMD	Bermuda Dollar	Jul-03
	Cayman Islands	LF	KYD	Cayman Islands Dollar	Jul-03
	Papua New Guinea	AP	PGK	Papua New Guinea Kina	Mar-00

\*Currency code is EUR for Euro-in countries

\*Start Date column refers to earliest date of available Summary History

\*Per-share data items, prices, and shares outstanding in British pence, non-per-share data items in British Pounds

## Exchanges

Region	Country	Country Code	Exchange Code	Exchange Name
Asia	Australia	AA	A	Adelaide
	Australia	AA	B	Brisbane
	Australia	AA	H	Hobart
	Australia	AA	M	Melbourne
	Australia	AA	P	Perth
	Australia	AA	S	Australia S/E National Market
	Bangladesh	FB	D	Dacca
	China	FC	S	Shanghai Securities Exchange
	China	FC	Z	Shenzhen Stock Exchange
	Hong Kong	FH	H	Hong Kong
	India	FI	B	Bombay
	India	FI	C	Calcutta
	India	FI	D	Delhi
	India	FI	M	Madras
	Indonesia	FL	J	Jakarta
	Japan	FJ	1	OTC

Region	Country	Country Code	Exchange Code	Exchange Name
	Japan	FJ	F	Fukuoka
	Japan	FJ	H	Hiroshima
	Japan	FJ	K	Kyoto
	Japan	FJ	N	Nagoya
	Japan	FJ	O	Osaka
	Japan	FJ	P	Niigata
	Japan	FJ	Q	OTC
	Japan	FJ	S	Sapporo
	Japan	FJ	T	Tokyo
	Korea	FK	S	Korea Stock Exchange
	Korea	FK	1	KOSDAQ
	Malaysia	FM	1	OTC
	Malaysia	FM	K	Kuala Lumpur
	New Zealand	AN	A	Auckland
	New Zealand	AN	W	NZSE National Market
	Pakistan	FQ	K	Karachi Stock Exchange
	Philippines	FP	A	Makiti
	Philippines	FP	M	Manila
	Singapore	FS	S	Singapore
	Sri Lanka	BL	C	Colombo Stock Exchange
	Taiwan	FA	T	Taipei
	Thailand	FT	A	Bangkok Alien Market
	Thailand	FT	B	Bangkok
Canada	Canada	NC	0	Index - Canada
	Canada	NC	J	Toronto
	Canada	NC	K	Montreal
	Canada	NC	O	OTC
	Canada	NC	V	Vancouver
	Canada	NC	Z	Alberta
Europe	Austria	EA	V	Vienna

Region	Country	Country Code	Exchange Code	Exchange Name
	Belgium	EB	A	Antwerp
	Belgium	EB	B	Brussels
	Belgium	EB	G	Ghent
	Belgium	EB	L	Liege
	Czech Republic	EC	P	Prague
	Denmark	SD	C	Copenhagen
	Finland	SF	H	Helsinki
	France	EF	B	Bordeaux
	France	EF	K	Lille
	France	EF	L	Lyon
	France	EF	M	Marseilles
	France	EF	N	Nancy
	France	EF	P	Paris
	France	EF	R	Nantes
	Germany	ED	A	XETRA
	Germany	ED	B	Berlin
	Germany	ED	C	Bremen
	Germany	ED	D	Dusseldorf
	Germany	ED	F	Frankfurt
	Germany	ED	H	Hamburg
	Germany	ED	I	Hanover
	Germany	ED	M	Munich
	Germany	ED	S	Stuttgart
	Greece	EH	A	Athens Stock Exchange
	Hungary	EM	B	Budapest
	Ireland	EZ	1	OTC
	Ireland	EZ	I	Irish
	Ireland	EZ	O	OTC
	Ireland	EZ	S	Irish Small Co. Market
	Ireland	EZ	T	Third Market
	Ireland	EZ	U	Unlisted Securities Market (USM)

Region	Country	Country Code	Exchange Code	Exchange Name
	Italy	EI	B	Bologna
	Italy	EI	G	Genoa
	Italy	EI	M	Milan
	Italy	EI	N	Naples
	Italy	EI	P	Palermo
	Italy	EI	R	Rome
	Italy	EI	T	Turin
	Italy	EI	U	Trieste
	Italy	EI	V	Venice
	Luxembourg	EL	L	Luxembourg
	Netherlands	EN	A	The Hague
	Netherlands	EN	B	Amsterdam
	Norway	SN	O	Oslo
	Poland	EG	W	Warsaw
	Portugal	EP	L	Lisbon
	Portugal	EP	P	Oporto
	Russia	ER	X	Moscow
	Slovakia	DR	B	Bratislava
	Spain	EE	A	Bilbao
	Spain	EE	B	Barcelona
	Spain	EE	M	Madrid
	Spain	EE	V	Valencia
	Sweden	SS	S	Stockholm
	Switzerland	ES	B	Basal
	Switzerland	ES	E	EBS
	Switzerland	ES	G	Geneva
	Switzerland	ES	L	Lausanne
	Switzerland	ES	N	Neuchatel
	Switzerland	ES	R	Berne
	Switzerland	ES	S	St. Gallen
	Switzerland	ES	Z	Zurich
	Turkey	ET	I	Istanbul



Region	Country	Country Code	Exchange Code	Exchange Name
	United Kingdom	EX	1	OTC
	United Kingdom	EX	D	Granville
	United Kingdom	EX	L	London Main Market
	United Kingdom	EX	O	OTC
	United Kingdom	EX	T	Third Market
	United Kingdom	EX	U	Unlisted Securities Market
	United Kingdom	EX	X	Unquoted or unlisted
Latin America	Argentina	LA	B	Buenos Aires
	Brazil	LB	S	Sao Paulo Stock Exchange
	Chile	LC	S	Santiago Stock Exchange
	Colombia	LL	B	Bogota
	Mexico	LM	M	Mexico City
	Peru	LP	L	Lima
	Venezuela	LV	C	Caracas
Middle East / Africa	Israel	FZ	T	Tel Aviv
	South Africa	KS	J	Johannesburg
United States	United States	NA	0	Index - United States
	United States	NA	A	New York
	United States	NA	B	American
	United States	NA	C	Philadelphia
	United States	NA	D	Mid-West
	United States	NA	E	Pacific
	United States	NA	F	NASDAQ National List
	United States	NA	G	OTC Bulletin Board
	United States	NA	H	NASDAQ Non-National List
	United States	NA	I	NASDAQ Mutual Funds
	United States	NA	T	Boston

Region	Country	Country Code	Exchange Code	Exchange Name
	United States	NA	U	Non-NASDAQ OTC equities & NQB

# Sample Data Account & Additional Information

## FTP Information

FTP address : ftp.ibes.com

User id : samples

Password : luk\$tou

You can copy and paste the URL:

[ftp://samples:luk\\$tou@ftp.ibes.com/samples/history/](ftp://samples:luk$tou@ftp.ibes.com/samples/history/)

or

[ftp://samples:luk\\$tou@ftp.ibes.com/history/](ftp://samples:luk$tou@ftp.ibes.com/history/)

(depending on your web browser)

## Data Sets

US data set consists of 77 US companies. 22 are DOW components. INTL data set consists of 77 INTL companies. There are 2 large cap companies from each country.

## Summary History Sample Files

<TYPE>HIST\_<CURTYPE>\_<ADJOPT>\_LEVEL<LVL>\_<REG>.ZIP

<TYPE> **SUM** for I/B/E/S Summary History

<CURTYPE> **STANDARD** (Standard history) or **NORMALIZED** (Normalized history)

<ADJOPT> **ADJ** (adjusted for splits) or **UNADJ** (unadjusted for splits)

<LVL> **1, 2 or 3** (please see measure table included in Chapter 2)

<REG> **SMI** (International region sample) and **SMU** (US region sample)

For example:

- SUMHIST\_STANDARD\_ADJ\_LEVEL1\_SMI.ZIP: includes Adjusted Standard Summary data files for EPS measure for the INT region sample
- SUMHIST\_STANDARD\_UNADJ\_LEVEL1\_SMI.ZIP: includes Unadjusted Standard Summary data files for EPS measure for the INT region sample
- SUMHIST\_NORMALIZED\_ADJ\_LEVEL1\_SMI.ZIP: includes Adjusted Normalized Summary data files for EPS measure for the INT region sample
- SUMHIST\_NORMALIZED\_UNADJ\_LEVEL1\_SMI.ZIP: includes Unadjusted Normalized Summary data files for EPS measure for the INT region sample

- SUMHIST\_STANDARD\_ADJ\_LEVEL2\_SMU.ZIP: includes Adjusted Standard Summary data files for Level 2 measures for the US region sample
- SUMHIST\_STANDARD\_UNADJ\_LEVEL2\_SMU.ZIP: includes Unadjusted Standard Summary data files for Level 2 measures for the US region sample
- SUMHIST\_NORMALIZED\_ADJ\_LEVEL2\_SMU.ZIP: includes Adjusted Normalized Summary data files for Level 2 measures for the US region sample
- SUMHIST\_NORMALIZED\_UNADJ\_LEVEL2\_SMU.ZIP: includes Unadjusted Normalized Summary data files for Level 2 measures for the US region sample
  
- SUMHIST\_STANDARD\_ADJ\_LEVEL3\_SMU.ZIP: includes Adjusted Standard Summary data files for Level 3 measures for the US region sample
- SUMHIST\_STANDARD\_UNADJ\_LEVEL3\_SMU.ZIP: includes Unadjusted Standard Summary data files for Level 3 measures for the US region sample
- SUMHIST\_NORMALIZED\_ADJ\_LEVEL3\_SMU.ZIP: includes Adjusted Normalized Summary data files for Level 3 measures for the US region sample
- SUMHIST\_NORMALIZED\_UNADJ\_LEVEL3\_SMU.ZIP: includes Unadjusted Normalized Summary data files for Level 3 measures for the US region sample

## Glossary

Term	Definition
Actual flag	The actual flag allows for the inclusion of different types of actuals (primary and secondary) for the same company.
Canadian Currency or Parent/Consolidated Flag	The flag has different usages in the US and non-US file. Its purpose for Canadian companies is to mark the companies whose currency is Canadian. For non-US companies it is a way to differentiate between companies reporting on a parent or consolidated basis.
Company Name	Full or abbreviated name of the company.
Country ID	The country ID is the Thomson Reuters abbreviation for the company's country of domicile.
Cumulative Adjustment Factor	Cumulative factor that has been applied to historical data to adjust for splits and capitalization changes (Adjustment factors multiplied together).
Currency	A three-digit abbreviation indicating denomination of estimate data.
CUSIP/SEDOL	CUSIP and SEDOL are unique alphanumeric identifiers for individual securities. Thomson Reuters uses the first 8 digits for CUSIP, and two character Country Code followed by the first 6 digits of SEDOL in its database.
Dilution Factor	A measure of the difference between primary and fully diluted earnings per share.
Exchange Code	This code indicates the exchange in which the stock is listed on.
Estimate Flag	The estimate flag allows for the inclusion of different types of estimates (primary and secondary) for the same company.
Exchange Rate	Exchange rate as of the Thomson Reuters Publication Date.
Five-year EPS Growth	A measure of the average annualized EPS growth over the past 5 years.
Five-year EPS Stability	A gauge of EPS growth consistency over the past 5 years.
Forecast Period Indicator	Each fiscal period (FY1, FY2, Q1, etc.) is given a numerical value. This allows company comparison regardless of FY end. FY year-end can be cross-referenced through the Forecast period end date. See Appendix.
Group Abbreviation	Coded abbreviation of Group Name.
Group Name	Tertiary division based on business activity.
High Estimate	The greatest value in a set of estimates for a company, for the specified fiscal period.
I/B/E/S CUSIP	The I/B/E/S CUSIP is a Thomson Reuters convention that helps differentiate CUSIPs for US companies from SEDOLs for non-US companies. The I/B/E/S CUSIP for US is the company's 8-character CUSIP. The I/B/E/S CUSIP for non-US companies is the 6-character SEDOL, preceded by a two-digit country code. I/B/E/S CUSIPs do not include the check sum digit.
I/B/E/S Ticker	Unique identifier supplied by Thomson Reuters. This variable should be used to link data across files and time periods as it will not change and will remain unique.
Indicated Annual Dividend	The dividend data provided is the indicated annual dividend as of the Thomson Reuters statistical period. It represents the last 12 months of total dividend data. Our pricing vendor supplies this data.

Term	Definition
Industry Abbreviation	Is the abbreviation for Industry Name.
Industry Name	Secondary division based on business activity.
Instrument Flag	This indicates the security's type of instrument, i.e. ADR, stock, dual listing.
Low Estimate	The smallest value in a set of estimates for a company, for the specified fiscal period.
Mean Estimate	The consensus estimate; the arithmetic average of all outstanding estimates for a particular fiscal period.
Measure	Data type indicator (i.e. EPS, CPS, DPS etc.)
Median	Estimate which falls in the middle of the defined range of Estimates when arranged in ascending or descending order.
Number of Estimates	The total number of estimators covering the company for the fiscal period.
Number of Estimates Up	The number of upward revisions since the last monthly production.
Number of Estimates Down	The number of downward revisions since the last monthly production.
Official Ticker	Official trading ticker of company (limited to first four characters).
Parent / Consolidated Flag	Indicates whether earnings forecasts are provided on a Parent or Consolidated basis.
Periodicity	Indicates whether a record is for a quarter, semi-annual or year end. (Please refer to Appendix).
Price	Please note that Thomson Reuters's pricing information is issue-specific. The price will be the last closing price available to Thomson Reuters before the statistics were calculated.
Pricing Date	The date of the last available price. Please note the following for pricing date: Non-US pricing is as of the Tuesday of the week of the monthly cut and US pricing is as of the Wednesday of the week of the monthly cut.
Primary / Diluted	The flag that indicates the basis in which the company reports.
Reported Period End Date	Year and month corresponding to the close of a company's business period.
Review Date(YYMMDD)	Most recent date that an estimate was confirmed as accurate.
Sector Abbreviation	Coded abbreviation for Sector Name.
Sector Name	Primary division based upon business activity.
Shares Outstanding	The total number of shares outstanding. This data item is also issue-specific.
SIG Code	The SIG code is the Thomson Reuters-assigned sector/industry/group code.
Split Date	The date of the individual splits. Currently this field is not populated in the file.
Split Factor	This field lists the cumulative split factors. The cumulative split factor is derived by multiplying individual splits up to a specific time to allow for simple unadjustment of data.

Term	Definition
Standard Deviation	The statistical measure of dispersion of estimates for the fiscal period indicated.
Start date	Date when variable first appeared in the I/B/E/S database.
Value	Estimate

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Date of issue: March 2013



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