Mergent is able to offer standardized financials in addition to or instead of the "As reported" financials. These financials are viewable either through Mergent Online or as an Excel "Add-in" through Mergent Active.

Mergent has adopted and utilizes the standards of the eXtensible Business Reporting Language (XBRL) taxonomies. Users are able to drill down through Standardized data to view the calculations used to create the data all the way through to the original company reporting documents, providing:

- Clarity on every standardized financial by having a fully linked definition to facilitate a clear understanding of data items.
- Traces back to original "as-reported" financials, allowing for transparency and data confidence.
- Exports standardized and common-sized financials into spreadsheet applications enabling further data manipulation and analysis.
- Single platform availability eliminates the need to utilize multiple business resources in order to maximize critical research time.

Included in this feature is enhanced functionality for improved analysis. These are detailed below.

- Definitions are displayed for each of the standardized data items.
- Within Standardized Data two additional drop down line items have been included: Common Size Income Statement and Common Size Balance Sheet. *
- Ratios and Analysis tab also include Standardized Items. **
- Standardized items are available through advance search and reporting

Note: Generated Financials are available as well. If the customer is not entitled to Standardized data, Generated Financials will be displayed.

* Common Size Statements are vertical analysis statements in which an item is used as a base value and all other accounts in the financial statement are compared to this base value. The most common base values used are Total Assets for the Balance Sheet and Total Revenues for the Income Statement. Common size statements help facilitate the analysis of one period to another and identify trends.

**Within the Ratios tab, definitions and formulas for each ratio have been included (hold cursor over the value to display formula)

For pricing please refer to our submission within the restricted section of CAUL

For more information, please contact your Regional Sales Manager,
Tim Worrall - e-mail: tim.worrall@mergent.com

Tel: +61 (0)3 9775 2383  Fax: +61 (0)3 9775 2283  Mob: +61 0422 721844

Mergent, Inc.
P.O. Box 854, Mount Eliza, Victoria 3930