

TOYO KEIZAI Fundamentals

Timely, Accurate and Long-history fundamentals

It is difficult to assess Japanese companies because of its unique custom, that is to say, multiple accounting standards (J-GAAP, SEC, and IFRS), diverse disclosure sector by sector etc., **“TOYO KEIZAI Fundamentals”** with its accuracy, timeliness and long-history solves such difficulties. Furthermore, since it is standardized minimally, you can easily enjoy time-series analysis.

Coverage All listed companies in Japan

Contents Fundamentals (financial results from BS, PL, CF, Segment, and other statements)

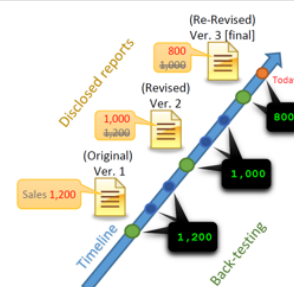
Data Source “Yuho” (annual report), “Shiho” (quarterly report), “Tanshin” (flash report for 1~4Q)

Accuracy

- ✓ Dealt with multiple accounting standards (**J-GAAP**, **US-GAAP**, and **IFRS**)
- ✓ Available for **6 business categories** (Generals, Banks, Brokerages, Casualty Insurances, Life Insurances & REIT)
 - We store **more than 3,500 accounting items** to deal with differences of adopted accounting standard and business categories.
- ✓ XBRL automation and manual input
 - Since we maintenance our database by using manual and automatic operations, some information from **footnotes** are also available.

Timeliness

- ✓ **“Point-in-Time”** information
 - Actual value at each “Point-in-Time” can be referred.
(i.e. The history of “value revisions” on all records are available.)
- ✓ Data Frequency: **Daily**
 - Basically, “Tanshin” based information are provided at the same date when company release it.
 - “Yuho” & “Shiho” based information are provided as soon as possible after it is disclosed.



Long-History

Type of Disclosure	Data History	Items	Required to disclose by
Yuho (Annual Report)	Since 1970s	BS, PL, CF, Business Segment and Notes	FSA
Shiho (Quarterly Report)	Since 2008	BS, PL, CF, Business Segment	FSA
Tanshin (Flash Report)	Since 1985	BS, PL, CF	TSE

<Please feel free to contact TOYO KEIZAI (product@toyokeizai.co.jp) for further information!>