

# LSEG Company Fundamentals

LSEG Company Fundamentals (LSEG) has been developed as the best-in-class for company financial analysis, financial statements and valuation metrics. LSEG was created by combining LSEG two industry-leading fundamental data sets: Worldscope® and LSEG Financials.

LSEG Company Fundamentals covers 100,000 active and inactive, public and private companies across 120+ markets.

We have now made available, on average, 60% more granular content when compared to LSEG Financials. Our improved industry-leading proprietary standardisation model supports peer-to-peer and sector analysis. The granular as-reported taxonomy mirrors company-specific reporting across six industry templates with the flexibility to accommodate different income statement models and an improved operating cash flow section.

## Two key views

LSEG offers a brand-new granular taxonomy across both standardised and company-specific financials. The two main views are a Company Specific view, which is data captured from filings as reported by the company and a Standardized view, which captures data according to LSEG standardisation methodology.

### Comparison of data sets

Company Specific	LSEG Company Fundamentals	LSEG Financials
Income Statement	560	231
Balance Sheet	661	285
Cash Flow	235	98
Pensions	432	103

Standardized	LSEG Company Fundamentals	LSEG Financials
Income Statement	480	223
Balance Sheet	727	270
Cash Flow	166	108
Pensions	305	110



The new views are available in LSEG Eikon and have been greatly enhanced:

- Improved functionality and filtering
- The flexibility to choose which method of trailing 12-month (TTM) time period users want to utilise with true Stub LTM calculations
- Now see both original vs restated filings in our new calculation methodology

## Statements available

Depending on the user, LSEG offers two main ways to view statements. One is the full in-depth view across all reported content with a second lighter view offering key metrics.

**Full in-depth:** Income statement, balance sheet, cash flow, pension, operating metrics, segments.

**Key Metrics:** Financial summary and valuations.

Full in-depth view

Item	2019	2018	2017	2016
Revenues				
Int & Div Inc (Exp) - Net - Fin	9,882	9,153	9,893	10,118
Int & Div Inc - Fin - Tot	15,532	14,532	13,679	13,118
Int Inc - Loans/Deposits	13,541	13,196	12,652	12,118
Int Inc - Fees on Loans & Bonds	12,850	12,073	12,069	12,069
Int Inc - Deposits to Oth Fin Inst	1,091	1,123	583	583
Int & Div Inc - Invest Sec - Fin	0	0	254	254
Int & Div Inc - Invest Sec AFS/ITM - Fin	0	0	254	254
Int & Div Inc - Oth - Fin	1,991	1,436	273	273
Int Expn - Fin - Tot	6,090	5,429	2,786	2,786
Int Expn - Op Fin - Biz	5,423	5,150	3,021	3,021
Int Expn - Deposits	2,449	2,250	1,493	1,493
Int Expn - Oth - Tot	2,974	2,900	2,138	2,138
Int Expn - External Fin Biz	667	329	155	155
Non-Int Biz Rev (Exp) - Net - Tot	12,050	11,869	11,322	11,322
Net Comm & Fees Inc (Exp) - Biz Rev	6,750	6,300	5,815	5,815
Fees & Comm Inc	9,122	8,893	8,751	8,751

Key metrics view

Item	2019	2018	2017	2016
Total Income	21,632	21,138	21,026	21,026
Loans and Advances to Banks	1,091	1,123	583	583
Cash and Balances with Central Banks	12,850	12,073	12,069	12,069
Loans & Advances to Customers	0	0	254	254
Financial Investments	1,032	1,029	0	0
Fair value through other comprehensive income	883	216	225	225
Other	15,456	14,541	13,631	13,631
Interest Income	2,449	2,250	1,493	1,493
Deposits from Banks	1,906	1,672	915	915
Customer Accounts	1,068	1,223	1,223	1,223
Debt Securities in Issue	629	329	155	155
Subordinated Liabilities				
Other borrowings				

### Key differences between the data sets

	LSEG Company Fundamentals	LSEG Financials
Industry templates	<ul style="list-style-type: none"> <li>– Industrial</li> <li>– Banking</li> <li>– Insurance</li> <li>– Other financial</li> <li>– Property</li> <li>– Investment trust</li> </ul>	<ul style="list-style-type: none"> <li>– Industrial</li> <li>– Banking</li> <li>– Insurance</li> <li>– Utility</li> </ul>
Headline figures and subcategories	Up to 6 levels	Up to 2 levels
Data collected and standardised	<ul style="list-style-type: none"> <li>– ~60% more data points</li> <li>– Full cumulative period data</li> </ul>	<ul style="list-style-type: none"> <li>– Fewer data points</li> <li>– Calculated cumulative period data</li> </ul>
Pension data	Dedicated pension statement	Limited data
Segment data	Segment data by business, geography and product	Segment data by business and geography only

LSEG Company Fundamentals brings a superior user experience, new and improved taxonomy and unique content whilst maintaining the highest accuracy standards. It's available in both Eikon and LSEG Workspace.

