

Proprietary/For-Profit – Supplemental Schedule (Borrower Defense) – Domestic & Foreign Institutions

Primary Reserve Ratio

Primary Reserve Ratio:
Adjusted Equity
Total equity
Secure and Unsecured related party receivables and/or other related party assets
Unsecured related party receivables
Other Unsecured related party assets
Property, plant and equipment, net - including construction in progress and capital leases
Property, plant and equipment, net - pre-implementation less any construction in progress
Property, plant and equipment, net - post-implementation less any construction in progress with outstanding
Property, plant and equipment, net - post-implementation less any construction in progress with outstanding
Construction in progress
Lease right-of use asset
Lease right-of use asset - pre-implementation
Lease right-of use asset - post-implementation
Intangible assets
Post-employment and defined pension plan liabilities
Long-term debt - for long-term purposes and Construction in Process debt
Long-term debt for long-term purposes pre-implementation
Qualified Long-term debt for long-term purposes post-implementation for purchase of Property, Plant and
Line of Credit for Construction in progress
Lease right-of-use asset liability
Pre-Implementation right-of-use leases
Post-Implementation right-of-use leases
Total Expenses and Losses:
Total Operating Expenses and Losses:
Total Non-Operating Expenses and Losses
Comprehensive Losses
Discontinued Operations not classified as an operating expense
Change in accounting principle
Investment losses
Post-employment and defined pension plans losses less nonservice component of net periodic pension and

Equity Ratio

Equity Ratio:
Modified Equity
Total equity
Lease right-of use asset - pre-implementation
Lease right-of-use asset liabilities

Intangible assets
Unsecured related party receivables and/or other related party assets
Unsecured other related party assets
<u>Modified Assets:</u>
Total assets
Lease right-of use asset - pre-implementation
Intangible assets
Unsecured related party receivables
Unsecured related party other assets

Net Income Ratio

Net Income Ratio:
<u>Income Before Taxes</u>
Net Income before income taxes (loss)
Net Comprehensive income (loss)
<u>Total Revenue and Gains</u>
Total Operating Revenues and Gains
Total Other Revenue and Gains
Comprehensive Income and Gains
Discontinued Operations not classified as an operating Gain
Change in Accounting Principle Gains