EXHIBIT 1
Layout Dimensions

Dimension	Emphasis	Financial Analyst and Management Focus
Basic formats		
■ Equity format	■ Equity as residual ■ Matching sources to uses	■ Capital employed ■ ROI
■ Balanced format	■ Sources and uses of finance	■ Self/external financing ■ Leverage ratios ■ A/L management
Sorting order ■ Increasing vs. decreasing liquidity	■ Liquidity and maturity	■ Realization ■ Maturity disclosure ■ Claim seniority ■ Duration and A/L management
Order of presentation ■ Nonclassified ■ Classified	■ 12-month operating cycle	■ Held for sale ■ Discontinued operations ■ Current/noncurrent ■ Working capital ■ Permanent financing ■ Liquidity ratios
Minimum content	■ Presentation vs. disclosure ■ Degree of detail	■ Comparability ■ Application of analysis and valuation models
Functions	■ Operating/financing/ investing	■ Sources and uses ■ Core activity ■ Management perspective ■ Allocations ■ Capital structure ■ Funding ■ Income taxes
Use/purpose	■ Trading/AFS/HTM securities ■ Noncurrent assets held for sale ■ Discontinued operations ■ Investment property/PPE	■ One-off/recurring ■ Prospective earnings ■ Cash flows sustainability
Nature	■ Types of items	■ Prospective cash flows
Sources	■ Counterparts	■ Related parties ■ Creditors/debtors ■ Internal/external

Balance sheet	Income statement	Cash flow statement
Business A&L	Central/major activities	Gross operating
Operating A&L	Operating income	Net operating
Fixed assets	Gains and losses	Investment
Finance A&L	Financial revenues, charges	Financing
Equity	Net income	Net cash flow