

# Sample Reports (CPM-Only)

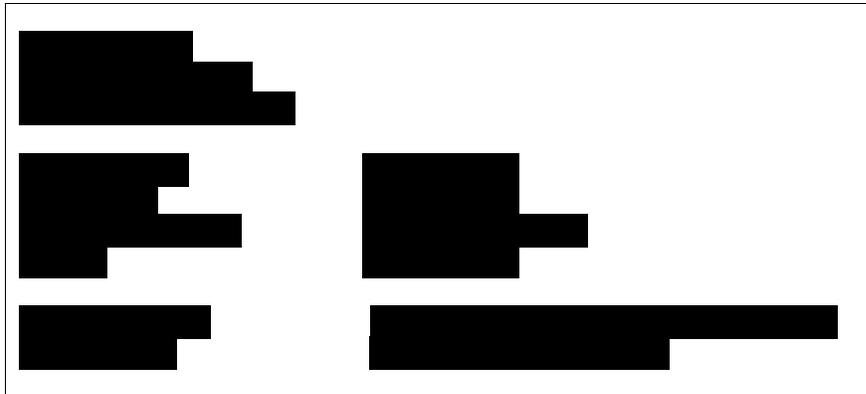
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# Introduction

Analysts predict that most large worldwide companies will offer long-term incentive programs primarily driven by performance compensation awards as we move ahead.

Since tax laws and regulations regarding equity compensation vary from one country to the next (and may also differ regionally), compliance with local laws is complex. The consequences for non-compliance can be fines, criminal liability, and damage to a company's reputation. Companies with international employees may not know what kind of reporting they need to file to be in local compliance.

That's why [REDACTED] developed this system. It is the first global stock plan management solution with the features and functions to facilitate compliance with local tax, legal, financial, and human resource regulations that govern equity compensation in multiple countries.

[REDACTED] enables multi-national companies to generate financial reports for compliance by offering:

- Authorized personnel the ability to capture, analyze, report, audit, and communicate accurate overseas employee data critical to reporting (from any location, any time)
- Scalable and expandable capabilities to meet the needs of the most demanding companies
- Efficient administration to handle multiple securities, currencies, and banking/brokerage relationships

This document contains the following information:

- [Samples of reports](#) on page 7
- [Using this Guide](#) on page 12
- [About the Samples](#) on page 17

## Using this Guide

This guide provides examples of typical sample reports that are available to you, a plan sponsor, and plan participants.

Use this guide to:

- Gain an understanding of the basic information available to you, the participant, and others who are involved in your plan administration process
- Quickly determine which report provides you with the information you need
- Easily schedule and assign reporting tasks

The reports are categorized by the purpose they are intended to serve.

- [Audit Reports](#) on page 19
- [Corporation Reports](#) on page 55
- [External Communications](#) on page 69
- [Financial Reports](#) on page 73
- [CPM Reports](#) on page 167
- [Participant Communications and Statements](#) on page 197
- [Ad Hoc Reports](#) on page 211
- [UK Company Share Option Plan \(CSOP\) Reports](#) on page 229

For list of report samples contained in this guide, see the [List of Reports](#) on page 7.

The following list includes current and pending reports:

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	Corporation Reports (page 55)
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Time Vesting / Exercisability Schedules on page 60	
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External Communications (page 69)	Broker Summary on page 70

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Category	Report Name
*Financial Reports (page 73)	Shares Outstanding Reports: <ul style="list-style-type: none"> <li>• <a href="#">Annual Statistics</a> on page 76</li> </ul>
	Proxy Reports on page 78: <ul style="list-style-type: none"> <li>• <a href="#">Option Exercises and Stock Vested (2006)</a> on page 79</li> <li>• <a href="#">Grants of Plan Based Awards (2006)</a> on page 81</li> <li>• <a href="#">Summary Compensation Table (2006)</a> on page 83</li> <li>• <a href="#">Outstanding Equity Awards at the Fiscal Year End (2006)</a> on page 85</li> </ul>
	SFAS123R Compensation Cost Accrual Reports on page 87: <ul style="list-style-type: none"> <li>• <a href="#">Cancellation Rate</a> on page 91</li> <li>• <a href="#">Compensation Cost Accrual</a> on page 94</li> <li>• <a href="#">Disclosure Summary</a> on page 109</li> <li>• <a href="#">Expected Life</a> on page 111</li> <li>• <a href="#">Forfeiture Detail by Grant ID</a> on page 115</li> <li>• <a href="#">Forfeiture Projection Analysis</a> on page 119</li> <li>• <a href="#">Forfeiture Forecast Assignment</a> on page 122</li> <li>• <a href="#">Missing Valuations</a> on page 124</li> <li>• <a href="#">Stock Price Volatility</a> on page 127</li> <li>• <a href="#">Sub-Optimal Exercise Factor</a> on page 130</li> <li>• <a href="#">Valuation Analysis</a> on page 133</li> <li>• <a href="#">Valuation Listing</a> on page 142</li> </ul>
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Participant Communications and Statements (page 197)	<a href="#">Exercise Confirmation</a> on page 198: <ul style="list-style-type: none"> <li>• <a href="#">Cash Exercise</a> on page 200</li> <li>• <a href="#">Cashless Exercise</a> on page 201</li> <li>• <a href="#">Stock Appreciation Right Exercise</a> on page 203</li> <li>• <a href="#">Restricted Stock Exercise</a> on page 202</li> <li>• <a href="#">Stock Swap Exercise</a> on page 204</li> <li>• <a href="#">Exercise Summary Statement</a> on page 205*</li> <li>• <a href="#">Participant Statement</a> on page 207</li> <li>• <a href="#">Stock Sale Confirmation</a> on page 209</li> </ul>
*Ad Hoc Reports (page 211)	<ul style="list-style-type: none"> <li>• <a href="#">Ad Hoc Cancellation Topic</a> on page 212</li> <li>• <a href="#">Ad Hoc Company Blackout Periods Topic</a> on page 213</li> <li>• <a href="#">Ad Hoc Company Brokerages Topic</a> on page 214</li> <li>• <a href="#">Ad Hoc Company Grant Groups Topic</a> on page 215</li> <li>• <a href="#">Ad Hoc Company Grant Types Topic</a> on page 216</li> <li>• <a href="#">Ad Hoc Company Participant Groups Topic</a> on page 217</li> <li>• <a href="#">Ad Hoc Company Plans Topic</a> on page 218</li> <li>• <a href="#">Ad Hoc Company Prices Topic</a> on page 219</li> <li>• <a href="#">Ad Hoc Company Stock Split Topic</a> on page 220</li> <li>• <a href="#">Ad Hoc Company Topic</a> on page 221</li> <li>• <a href="#">Ad Hoc Company Transfer Agents Topic</a> on page 222</li> <li>• <a href="#">Ad Hoc Disposition Topic</a> on page 223</li> <li>• <a href="#">Ad Hoc Exercise Topic</a> on page 224</li> <li>• <a href="#">Ad Hoc Grant Topic</a> on page 226</li> </ul>

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<p>* Notes: Ad Hoc Company Banks Topic and APB 25 Reports were removed from <span style="background-color: black; color: black;">[REDACTED]</span>; Exercise Summary Statement is a new Participant Communications report.</p> <p>See the Release Notes for other reporting changes— <a href="#">h</a> <span style="background-color: black; color: black;">[REDACTED]</span></p>	

## About the Samples

Each sample report contains:

- Brief description of the report's purpose
- Identification of typical users of the report
- Sample report (reduced scale)

When using the reports in this guide, please keep in mind:

- **They are basic examples.**  
Computershare implementation team members can customize reports to meet your needs in accordance with the administrative requirements outlined in your service agreement.
- **They are hypothetical.**
- **Reporting frequencies are representative.**  
Our suggested reporting frequencies are based upon industry experience and regulatory guidelines.
- **Reports can have multiple pages.**  
Only the first page of the report is included for some reports.
- **Reports are displayed at a reduced scale for graphical representation purposes only.**



# Audit Reports

This chapter contains a description and sample report for each of the following audit and summary type reports:

- [Cancellation Recap](#) on page 20
- [Disposition Recap](#) on page 22
- [Disqualified Disposition Recap](#) on page 24
- [Exercise Recap](#) on page 26
- [Suspended Exercise Recap](#) on page 28
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- [Shares Vesting Report](#) on page 48
- [Taxes Paid Recap](#) on page 50
- [Taxes Due Recap](#) on page 52

# Cancellation Recap

- **Who Uses this Report?**  
The Plan Administrator runs this report.
- **Who Receives this Report?**  
The Plan Administrator uses this report to reconcile transactions.
- **How Frequently is this Report Run?**  
Run monthly, quarterly, annually, or as needed.

The Cancellation Recap report summarizes all cancellations taking place for shares within a range of dates (Effective, Last Modified or Created On). The report information is used for a variety of purposes, including quarterly and year-end reporting, and periodic reconciliation.

<b>Note:</b> If dates are not entered in the From and To fields, then the summary lists all activity that has occurred for the company.
---

## Grouping / Sorting

Grouping for Cancellation Recap is alphabetical by Stock Class and Plan. Sorting is chronological by Cancel Effective Date and alphabetical by Participant Name and Participant ID.

There is a section break on the change of Stock Class and page numbering is continuous from the first to the last page of the report.

## Totals

Totals are provided for each Participant, Cancel Effective Date, Plan, and Stock Class.

Global Company		Cancellation Recap				
Cancellations From Jan 01, 2005 To Dec 31, 2006						
Stock Class : S1 Currency : USD(\$)						
Plan : Plan One						
Grant Date	Grant Id	Cancellation Date	Cancellation Id	Exercise Price	Shares Cancelled	Rights Cancelled / Type of Cancellation / Reason
Participant : Anderson, Frank ID : 123456789 Tax ID : 123456789						
Jan 01, 2005	0000.329	Aug 06, 2006	0000.439	3.0000	0.0000	22.0000 Data Entry Error
Jan 01, 2005	0000.327	Dec 06, 2006	0000.438	3.0000	11.0000	0.0000 Expiration
<b>Total for Plan One</b>					<b>11.0000</b>	<b>22.0000</b>

Figure 1: Cancellation Recap

# Disposition Recap

- **Who Uses this Report?**  
The Plan Administrator runs this report.
- **Who Receives this Report?**  
The Financial and Accounting Departments request this report.
- **How Frequently is this Report Run?**  
Run as needed.

The Disposition Recap report provides a detailed list of all dispositions between a range of dates. You can select the disposition dates. The report lists all dispositions, including those resulting from a cashless exercise and secondary disposition.

**Notes:**

- The Disposition Recap report returns only non-suspended sales, i.e., Filled Stock Sales.
- If dates are not entered in the From and To fields, then the summary lists all activity that has occurred for the company.

## Grouping / Sorting

Grouping for Disposition Recap is alphabetical by Stock Class and Plan, chronologically by Sale Date, and then alphabetically by Participant Name and Participant ID.

There is a section break on the change of Stock Class and page numbering is continuous from the first to the last page of the report.

## Totals

Totals are provided for each Participant, Sale Date, Plan, and Stock Class.

Global Company 1									
<b>Disposition Recap</b> All Disposition Dates									
Stock Class: IBM Currency: USD (\$)									
Plan: Plan 1									
Exercise Date / ID	Exercise Date FMV	Disposition Date	Disposition ID	Disposition Fill Date / ID	Shares Sold	Sale Price	Aggregate Sale Value		
<b>Evans, Steven r ID: 444-44-4444 Tax ID: 444-44-4444</b>									
May 20, 2001 / 0000.1	23.955000	May 20, 2001	May 20, 2001 / 0000.1	May 20, 2001 / 0000.1	180.000000	26.470000	4764.60		
May 20, 2001 / 0000.7	23.955000	May 20, 2001	May 20, 2001 / 0000.7	May 20, 2001 / 0000.7	9.000000	26.470000	238.23		
May 20, 2001 / 0000.8	23.955000	May 20, 2001	May 20, 2001 / 0000.8	May 20, 2001 / 0000.8	5.000000	26.470000	132.35		
May 20, 2001 / SamISOTTSaleCshl	23.955000	May 20, 2001	May 20, 2001 / SamISOTTSaleCshl	May 20, 2001 / SamISOTTSaleCshl	5.000000	26.470000	132.35		
May 14, 2003 / SamCshlISOID	35.000000	May 14, 2003	May 14, 2003 / SamCshlISOID	May 14, 2003 / SamCshlISOID	60.000000	45.000000	2700.00		
<b>Susan, Joyce ID: 333-33-3333 Tax ID: 333-33-3333</b>									
Feb 03, 2000 / AlISOCashID	2.715000	Feb 05, 2000	Feb 05, 2000 / AlISOCashID	Feb 05, 2000 / AlISOCashID	59.000000	2.805000	165.50		
Feb 03, 2000 / AlISOCashID	2.715000	Feb 23, 2000	Feb 23, 2000 / AlISOCashID	Feb 23, 2000 / AlISOCashID	23.000000	2.000000	46.00		
Feb 03, 2000 / AlISOCashID	2.715000	Feb 25, 2000	Feb 25, 2000 / AlISOCashID	Feb 25, 2000 / AlISOCashID	27.000000	2.600000	70.20		
Feb 03, 2000 / AlISOCashID	2.715000	Jun 12, 2002	Jun 12, 2002 / AlISOCashID	Jun 12, 2002 / AlISOCashID	27.000000	41.415000	1118.21		
Mar 06, 2003 / AlCashlessID	3.975000	Mar 06, 2003	Mar 06, 2003 / AlCashlessID	Mar 06, 2003 / AlCashlessID	29.000000	10.250000	297.25		
Mar 13, 2003 / AlCashless2ID	4.425000	Mar 13, 2003	Mar 13, 2003 / AlCashless2ID	Mar 13, 2003 / AlCashless2ID	55.000000	7.000000	385.00		
<b>Total For Plan 1</b>					<b>479.000000</b>		<b>10049.68</b>		
<b>Total For IBM</b>					<b>479.000000</b>		<b>10049.68</b>		

Figure 2: Disposition Recap

## Disqualified Disposition Recap

- **Who Uses this Report?**  
The Plan Administrator, Accounting and/or Tax personnel run this report.
- **Who Receives this Report?**  
The Financial, Accounting, and Tax departments request this report.
- **How Frequently is this Report Run?**  
Run as needed.

The Disqualified Disposition Recap is a detailed list of all filled dispositions (non-suspended) for a specified range of transaction dates. The report lists all ISO dispositions, including those resulting from cashless exercises and secondary dispositions for which the sale is classified as a "disqualified" disposition.

The sale is either directly associated with a cashless exercise transaction or a secondary sale of previously exercised ISO shares for which the date of sale is less than two years from the date of grant or less than one year from the exercise date.

**Notes:**

- The Disqualified Disposition Recap report returns only non-suspended sales, i.e., Filled Stock Sales.
- If dates are not entered in the From and To fields, then the summary lists all activity that has occurred for the company.

### Grouping / Sorting

Grouping for Disqualified Disposition Recap is alphabetical by Stock Class, Plan, chronologically by Sale Date, and then alphabetically by Participant Name and Participant ID.

**Note:** Dispositions display as NQ grants rather than DISO grants.

There is a section break on the change of Stock Class, Plan and page numbering is continuous from the first to the last page of the report.

### Totals

Totals are provided for each Plan and Stock Class.

Global Company 1									
Disqualified Disposition Recap									
All Stock Sales									
Stock Class: IBM   Currency: USD(\$)									
Plan: 1									
Sale Date / ID	Grant Date / ID	Exercise Date / ID	FMV at Exercise	Shares Sold / Sale Price	Fees Paid	Ordinary Income	Capital Gains	Taxable Compensation	
Evans, Steven r May 20, 2001 0000.1	444-44-4444 Apr 16, 2001 SamISOTTExID	444-44-4444 May 20, 2001 0000.1	23.955000	180.000000 26.470000		75.600000	452.700000	75.600000	
Total for Plan: 1				Sum of Shares Sold		75.600000	452.700000	75.600000	
Total for Stock Class: IBM				Sum of Shares Sold		75.600000	452.700000	75.600000	

Figure 3: Disqualified Disposition Recap

## Exercise Recap

- **Who Uses this Report?**  
The Plan Administrator runs this report.
- **Who Receives this Report?**  
The Plan Administrator uses this report to reconcile transactions.
- **How Frequently is this Report Run?**  
Run monthly, quarterly, annually, or as needed.

The Exercise Recap report provides a detailed list of all completed (filled) exercises for a specified time period. You can enter the following date ranges:

- Exercise date range
- Fill Date Range
- Settlement Date Range
- Funds Received Date Range

The Exercise Recap report includes plan and stock class information that can be used for the annual report, Form 10-Q, and Form 10-K and to help you troubleshoot plan data.

**Note:** If dates are not entered in the From and To fields, then the summary lists all activity that has occurred for the company.

### Grouping / Sorting

Grouping for Exercise Recap is set first alphabetically by Stock Class and Plan, chronologically by Exercise Date, alphabetically by Participant Name, and then by Participant ID.

Data is first sorted chronologically by Fill Date, ascending by Shares Exercised, and then by FMV on Fill Exercise Date.

There is a section break on the change of Stock Class, and page numbering is continuous from the first to the last page of the report.

**Note:** For participants that have multiple addresses, duplicate exercises no longer display.

### Totals

Totals are provided for each Participant, Exercise Date, Plan, and Stock Class.

<b>Exercise Recap</b>									
All Exercises									
Global Company 1									
Stock Class: ReqStC Currency: USD (\$)									
Plan: RequiredPlanName									
Grant Date / ID	Exercise Date / ID	Exercise Type / Grant Type	Exercise Fill Date	Shares Exercised	Exercise Price	Aggregate Exercise Price	FMV at Exercise	Aggregate FMV	Tax Deduction
<b>Participant: Anakis, Ann A ID: 111111 Tax ID: 111111</b>									
Jul 01, 2002 0000.30	Sep 23, 2004 0000.7	Cashless Exercise ReqGrantTypeID	Sep 23, 2004	32.100000	15.000000	481.50	23.320000	748.57	267.07
<b>Participant: Barker, Bob B ID: 111112 Tax ID: 111112</b>									
Jul 01, 2002 0000.19	Sep 23, 2004 0000.8	Cashless Exercise ReqGrantTypeID	Sep 23, 2004	7.300000	15.000000	109.50	23.320000	170.24	60.74
<b>Participant: Delouis, Don D ID: 111114 Tax ID: 111114</b>									
Jul 01, 2002 0000.20	Sep 23, 2004 0000.9	Cash Exercise ReqGrantTypeID	Sep 23, 2004	50.000000	15.000000	750.00	52.000000	2600.00	1850.00
<b>Totals for RequiredPlanName</b>				<b>89.400000</b>		<b>1341.00</b>		<b>3518.81</b>	<b>2177.81</b>
<b>Totals for ReqStC</b>				<b>89.400000</b>		<b>1341.00</b>		<b>3518.81</b>	<b>2177.81</b>

Figure 4: Exercise Recap