

# Industry Classification Benchmark (ICB) Classification Data Form

v1.4



**FTSE  
RUSSELL**  
An LSEG Business

**icb** Industry  
Classification  
Benchmark

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## Section 1

# ICB classification data form

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## Overview

The Industry Classification Benchmark (ICB) is a detailed and comprehensive structure for sector and industry analysis, facilitating the comparison of companies across four levels of classification and national boundaries. The structure and definitions of all subsectors of ICB are available at:

[http://www.icbenchmark.com/Site/ICB\\_Structure](http://www.icbenchmark.com/Site/ICB_Structure).

## Allocation of companies to subsectors

A company will be allocated to that subsector of ICB whose definition most closely coincides with the source of the company's revenue or the source of the majority of its revenue. The principal source of information used for the classification of a company shall be its audited accounts and directors' report. Where a company carries out two or more lines of business that differ substantially from each other, FTSE Russell will base its decision on the accounting segmentation published in the audited accounts and directors' report. Interim statements will not normally be used.

Where revenue information is unavailable or insufficient, or where a company is new or is in the course of changing its line of business, the company will be allocated to the subsector whose definition most closely coincides with the description of the company's business as stated in the company's annual report, or if the annual report is not available, the description of the company's business provided in the company's listing prospectus or in the company's regulatory filings or, if none of these is available, the business description provided on the company's website.

## ICB classification data form

This form should be completed to query or challenge an assigned ICB classification where the enquirer proposes that an alternative classification is more appropriate. Please include any documentary evidence in support of your claim. Where relevant also include the IPO prospectus.

Please return this completed form to [info@ftserussell.com](mailto:info@ftserussell.com)

If you have any questions please do not hesitate to contact FTSE Russell on:

London	+44 (0) 20 7866 1810
Hong Kong	+852 2164 3333
Japan	+81 (3) 4563 634
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Details of person submitting data form

Name:

Title:

Company:

Are you querying the ICB classification as a constituent or prospective constituent company or professional advisor acting on behalf of a company? Y/N

Details of the company being queried

Company name: .....

SEDOL code: .....

Current assigned ICB classification: .....

Proposed ICB classification by person submitting data form:

Submission to include the following:

Justification for review of classification:

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Revenue per business unit or division:

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Details of peer or competitor companies:

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Source of information (please note that information stated must be in the public domain):

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