

Product Update

- **SEC Filings**
- **Accounting Standards & Guidance**
- **Accounting Analytics**
- **Environmental, Social & Governance**
- **Support**

April 14, 2023 Release

We've incorporated your feedback into the latest Intelligize enhancements. These updates cover a variety of applications including:

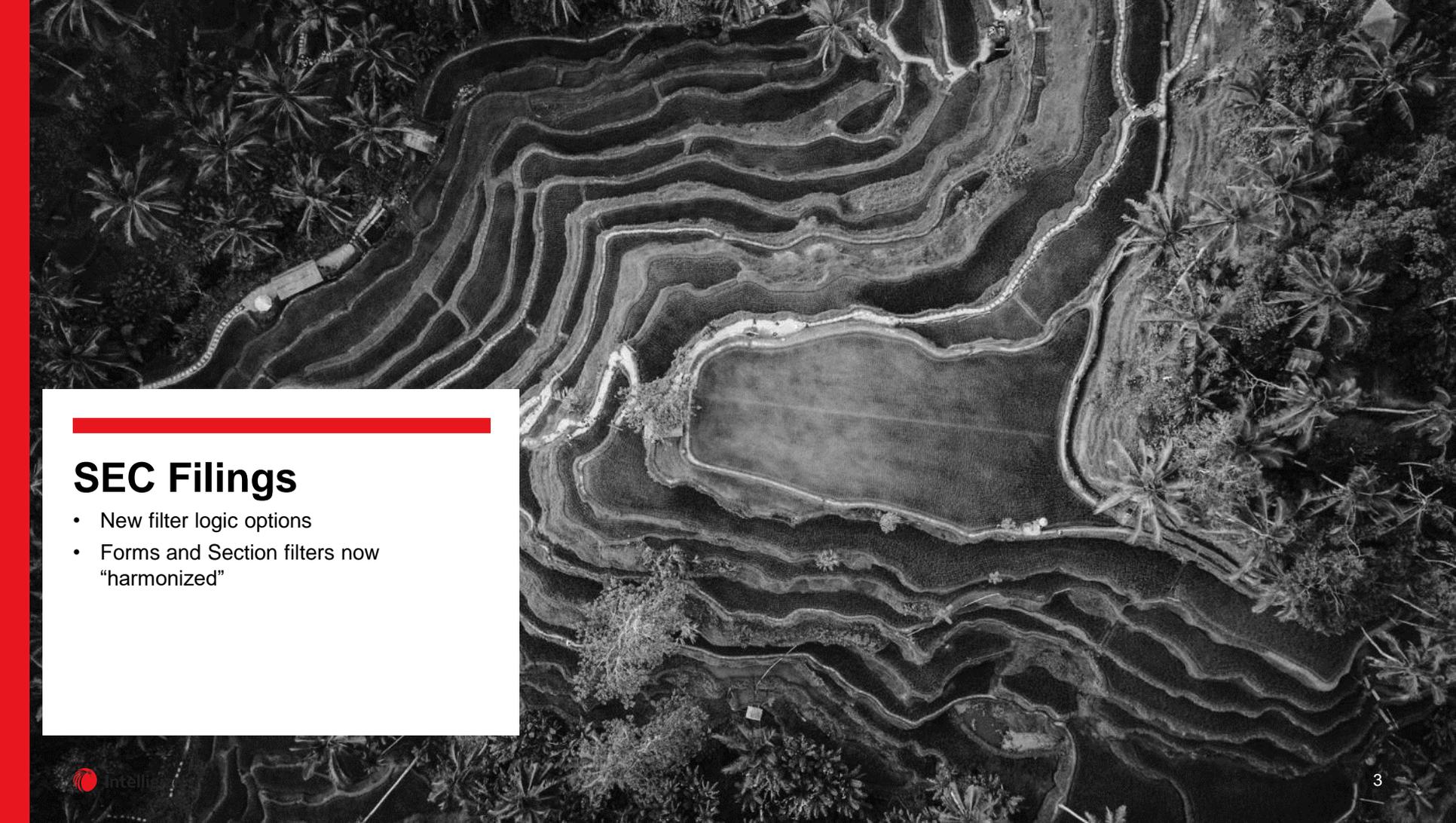
- SEC Filings
- Accounting Standards & Guidance
- Accounting Analytics
- Environmental, Social & Governance

We are here to help

Responding to you with practical working solutions is our daily approach to doing business. If you have questions or need help with your complex research, our Customer Support Team has more than 150 years of combined compliance experience in the industry.

Call us at 1-888-925-8627 or email us at support@intelligize.com

Schedule training with our Customer Success Managers at km@intelligize.com.

An aerial photograph of terraced rice fields in a tropical region. The terraces are arranged in a series of concentric, wavy lines that follow the contours of the land. The fields are filled with water, reflecting the sky. The surrounding area is lush with tropical vegetation, including palm trees and other plants. A small road or path is visible on the left side of the image.

SEC Filings

- New filter logic options
- Forms and Section filters now “harmonized”

Addition of new filter logic options

SEC Filings

You now have the option to change the logic of their search query for certain filters on Sec Filings.

- **A new NOT option will be available on 10 filters** (see chart, next slide).
 - By selecting NOT, the filter will only return results in which the selected value(s) is/are not present.
 - In other words, the query specifically excludes (rather than includes) results with those values.
- **A new AND option will be available on 2 filters** (see chart, next slide).
 - By selecting AND, the query will only return results in which all the selected values are present.
 - This is distinct from the current default logic, where the query returns results in which any of the selected values are present.

Addition of new filter logic options

SEC Filings

Affected filters

	AND	NOT
Forms		<input checked="" type="checkbox"/>
Section	<input checked="" type="checkbox"/>	
Industry		<input checked="" type="checkbox"/>
Incorporated In		<input checked="" type="checkbox"/>
Headquarters (State/Country)		<input checked="" type="checkbox"/>
Accountant		<input checked="" type="checkbox"/>
Index		<input checked="" type="checkbox"/>
Exchange		<input checked="" type="checkbox"/>
Accelerated Status		<input checked="" type="checkbox"/>
Company Types (BDC, EGC, FPI, etc.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Accounting Standard		<input checked="" type="checkbox"/>

Note: The “Company Type” filter is itself new -- in a way. Previously, each filter value was offered as a separate checkbox in the left panel.

Addition of new filter logic options

SEC Filings

The logic options are available in the pop-out panel of affected filters.

'OR' is the default

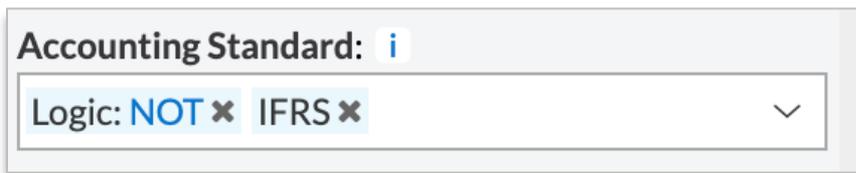
The screenshot displays the SEC Filings search interface. On the left, a sidebar contains several filter categories: 'Keywords in Section Title:', 'Table Type/Title:', 'Search In Table:', 'Exhibit #:', and 'Industry:'. The 'Industry:' filter is highlighted with a red box and contains a dropdown menu with the letter 'i'. On the right, a pop-out panel titled 'Industry' is open, showing 'Industry Code' options: 'SIC' (highlighted in blue) and 'NAICS'. Below this, a 'Type to filter' search bar is present. A red box highlights the 'Search Logic' section, which includes a help icon and two radio button options: 'OR' (selected) and 'NOT'. Below the search logic are several industry categories, each with a checkbox and a right-pointing chevron: 'Office of Energy & Transportation', 'Office of Finance', 'Office of International Corp Fin', 'Office of Life Sciences', 'Office of Manufacturing', 'Office of Real Estate & Construction', 'Office of Structured Finance', 'Office of Technology', 'Office of Trade & Services', and 'Office of Industrial Applications and Services'.

Addition of new filter logic options

SEC Filings

Any alternative logic selection is reflected as a “blue pill” in the main search filter

In this example, filings in which the IFRS Accounting Standard was used would be excluded from the search results.





Addition of new filter logic options

Example use cases

- **AND option on Sections filter**
 - *“I’m looking for examples of 8-Ks that include both Item 2.01 and Item 5.01 in the same filing.”*
- **NOT option on Forms filter**
 - *“Can I exclude Late Filing Notice form types from my search?”*
- **NOT option on Company Type filter**
 - *“I’m looking to find precedents of S-1 financial disclosure by companies that were not deemed to have Emerging Growth Company status”*

Addition of new filter logic options

FAQs

Q. Why aren't all the logic options available in all the SEC Filings filters?

- A. We only added logic options to filters where there is a compelling use case and user benefit. For many filters, there would be little or no benefit to adding them. In particular, the AND option is only relevant if a given result might contain multiple values at once – which is not the case for filters such as form type, date, location, industry, etc.

Q. How is applying a NOT operator different from just unchecking a box next to a selected value?

- A. A NOT operator actively excludes when a value is present, there are more variables when a box is simply left unchecked: an unwanted result may still be returned if another (a different) selected value matches; or desired results could be filtered out for not matching the positively selected checkboxes.

For example: You want to run a search for foreign private issuers that excludes pharma companies (SIC 2834). If you use the “check everything but” approach, you’ll miss a lot of results because anything that doesn’t have an SIC code won’t be returned (many filings have null values for industry). On the other hand, if you use the new NOT: SIC 2834 approach, you’ll still get results for all the filings that don’t have an SIC code.

Harmonization of Forms and Section filters

SEC Filings

Forms and Section filters,
which had been mutually
exclusive, now work in
unison in most scenarios.

The screenshot displays the SEC Filings search interface. On the left, the 'Forms' filter is set to '8-K' and the 'Section' filter is empty. On the right, the 'Section' filter is open, showing a list of form types with '8-K' selected. The 'Section' filter also includes a 'Type to filter' search bar and a 'Search Logic' section with 'AND' and 'OR' options. The 'All sections' list includes items like 'Cover Page', 'Table of Contents', and 'Item 1.01 Entry into a Material Definitive Agreement'.

The change is relevant in cases where either the Section filter is applied, or when the Forms filter is used for a form type that has searchable sections (such as a 10-K, S-1, 8-K, etc.)

- You can start in the Forms filter with a form type such as an 8-K, then navigate to the Section filter and further refine the selection with 8-K sections. (Previously, you would see the Sections filter is grayed out after the Forms selection.)
- Or, if you start with 8-K sections, the Forms filter will automatically update to show a selection of 8-K.



Accounting Standards & Guidance

- Big 4 guidance accessibility

Big 4 Guidance from the top tab

Accounting Standards & Guidance

We've added a new link on the home page for easier accessibility to Big 4 Guidance Handbooks and Interpretive Resources

The screenshot displays the Intelligize Accounting Standards & Guidance interface. At the top, there is a search bar and navigation tabs for AICPA, GAAP/FASB, IFRS, PCAOB, and Big 4 Guidance. The Big 4 Guidance tab is highlighted with a red box. A red arrow points from the text on the left to this tab. Below the navigation bar, the interface is divided into several sections: Accounting Standards Codification, Accounting Standards Updates, Proposed Accounting Standards Updates, GAAP/FASB/SEC Regulation & Guidance, Accounting & Law Firm Guidance, and Current SEC Disclosure. The Accounting Standards Updates section contains a table of updates with columns for date, topic, and update ID. The Proposed Accounting Standards Updates section contains a table of proposed updates with columns for update ID, topic, and date. The GAAP/FASB/SEC Regulation & Guidance section contains links to SEC Regulations, Accounting & Auditing Enforcement Releases, and SEC Guidance. The Accounting & Law Firm Guidance section contains links to Checklists, What's New?, and Big 4 Guidance Handbooks. The Current SEC Disclosure section contains links to ASC/ASU Topics, Auditor Opinions, and Change of Certifying Accountants form 8-K.

Accounting Standards Updates	Proposed Accounting Standards Updates
2022-06 Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848	2022-ED500 Leases (Topic 842): Common Control Arrangements
2022-05 Financial Services-Insurance (Topic 944): Transition for Sold Contracts	2022-ED300 Business Combinations-Joint Venture Formations (Subtopic 805-60): Recognition and Initial Measurement
2021-05 Leases (Topic 842): Lessors-Certain Leases with Variable Lease Payments	2022-ED100 Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures
2022-04 Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations	2022-004 Investments-Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Tax Credit Structures Usi...
2022-03 Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions	2022-003 Financial Services-Insurance (Topic 944): Transition for Sold Contracts
2022-02 Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures	2022-001 Reference Rate Reform (Topic 848) and Derivatives and Hedging (Topic 815): Deferral of the Sunset Date of Topl...

Big 4 Guidance from filters

Accounting Standards & Guidance

You can easily target searches to surface valuable Big 4 Guidance content via new filters:

Big 4 Guidance Grid Search Results

The screenshot shows the Intelligize search interface with the following elements:

- Search Bar:** "Company Name, Ticker, CIK, List to search in SEC Filings"
- Filter Tabs:** AICPA (49), GAAP/FASB (1,879), IFRS (402), PCAOB (6,186), **BigFourGuidance (830)** (highlighted with a red box)
- Search for:** AICPA, GAAP/FASB, IFRS, PCAOB, **Big Four Guidance** (highlighted with a red box)
- Keywords:** (empty)
- Filters:** Search for: 5 selected | All Big 4: 4 selected | Source Type - Big 4 Interpretive Guidance: Accounting Standards Codification: All ASC Source Type (undefined)
- Results Table:**

Title	Firm	Updated
1 Crypto Assets – A Flurry of Activity as the Year Comes to a Close	Deloitte	12/23/2022
2 To the Point - FASB defers sunset date of reference rate reform relief	Ernst & Young	12/22/2022
3 Don't Let the Sun Go Down on These – FASB Defers Sunset Date of ASC 848	Deloitte	12/21/2022
4 FASB Holds December 14 Meeting	Deloitte	12/16/2022
5 FASB Proposes New Guidance on Joint Venture Formations	Deloitte	12/08/2022
6 To the Point - FASB proposes amending leases guidance on arrangements between entities under common control	Ernst & Young	12/06/2022
7 FASB Holds November 30 Meeting	Deloitte	12/02/2022
8 Roadmap Income Taxes (December 2022)	Deloitte	12/01/2022
9 Roadmap Revenue Recognition (December 2022)	Deloitte	12/01/2022
10 On the Radar Revenue Recognition	Deloitte	12/01/2022
11 FASB Proposes Amendments to Guidance on Common-Control Lease Arrangements	Deloitte	12/01/2022
12 Roadmap Business Combinations (December 2022)	Deloitte	12/01/2022
13 Roadmap Income Taxes (December 2022)	Deloitte	12/01/2022
14 Roadmap Revenue Recognition (December 2022)	Deloitte	12/01/2022
15 On the Radar Income Taxes	Deloitte	12/01/2022
16 On the Radar Business Combinations	Deloitte	12/01/2022
17 Roadmap Leases (December 2022)	Deloitte	12/01/2022
18 Roadmap Leases (December 2022)	Deloitte	12/01/2022
19 Roadmap Business Combinations (December 2022)	Deloitte	12/01/2022
20 On the Radar Leases	Deloitte	12/01/2022
21 Technical Line - Effects of inflation and rising interest rates on financial reporting	Ernst & Young	11/30/2022
22 FASB Proposes Amendments to Guidance on Common-Control Lease Arrangements	Deloitte	11/30/2022
23 Financial Reporting Considerations Related to Pension and Other Postretirement Benefits	Deloitte	11/22/2022
24 To the Point - Joint ventures would be required to measure most assets and liabilities at fair value upon formation	Ernst & Young	11/03/2022
25 Roadmap Consolidation – Identifying a Controlling Financial Interest (November 2022)	Deloitte	11/01/2022

Big 4 Guidance as a Source Type

Limit Results to Specific ASCs

Limit Results to Specific Big 4 Firms



Accounting Analytics

- Additional content
- Additional filtering
- Adding levels of adoption on ASUs
- Updated highlighting for metrics

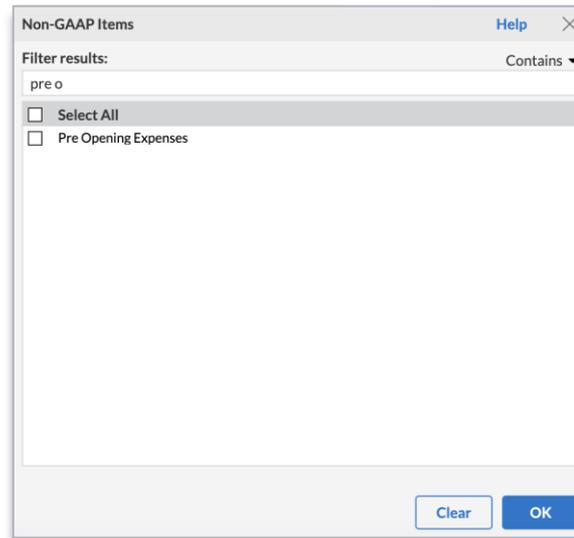
Accounting Analytics Enhancements

Accounting Analytics

Additional content

- Increase the scope of your peer group comparison we've added the Russell 3000 for all metrics (including non-GAAP)

Increasing Non-GAAP Metrics to include industry specific categories



Save time by being able to choose:

- Core and Distributable (e.g. Core Operating Income and Distributable Earnings)
- Pre-opening Expenses

Adding levels of adoption on ASUs (new accounting policies and disclosures)

Accounting Analytics

View levels of adoption
of ASUs

New Filter:
All Checked (Default)

New Accounting Disclosures and Policies:
[Dropdown]

Early Adopted Was Adopted
 Will Be Adopted
 Disclosed, But No Decision On Adoption

User must select at least one, up to 4:

New Accounting Disclosures and Policies:
[Dropdown]

Early Adopted Was Adopted
 Will Be Adopted
 Disclosed, But No Decision On Adoption

Options of ASUs are still the same for the user:

New Accounting Disclosures and Policies [Help](#) ✕

Type to filter
[Input]

All ASU Source Type

- > 2022
- > 2021
- > 2020
- > 2019
- > 2018
- > 2017
- > 2016
- > 2015
- > 2014
- > 2013
- > 2012
- > 2011
- > 2010

0 item(s) selected

[Clear](#) [OK](#)

Accounting tab shows accounting metrics in the document view

Accounting Analytics

View Accounting Tab, which shows classification of Accounting Metrics

The screenshot shows the Accounting Analytics interface. The top navigation bar includes 'Outline', 'Exhibits', 'XBRL', 'Info', 'Results', and 'ACCT'. The 'ACCT' tab is selected and highlighted with a red box. Below the navigation bar, there are options for 'Download', 'Email', 'Share Link', and 'More'. The main content area displays a document titled 'GRAYBAR ELECTRIC CO INC • 10-K (FY 2022) • 03/09/2023'. The document content includes a section titled 'New Accounting Standards' with a red box highlighting the text: 'In September 2022, the FASB issued Accounting Standard Update ("ASU" or "Update") 2022-04, "Leases - Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations", which requires entities to disclose the key terms of supplier finance programs used in connection with the purchase of goods and services along with information about obligations under these programs, including a rollforward of those obligations. This Update does not affect the recognition, measurement or financial statement presentation of supplier finance program obligations. The Update is effective for all entities for fiscal years beginning after December 15, 2022 and interim periods within those fiscal years, except for the rollforward requirement, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted, and guidance shall be applied retrospectively, other than the rollforward requirement, which shall be applied prospectively. While we do not have a supplier finance program currently in place, we are considering introducing a supplier finance program in 2023 and, therefore, are simultaneously evaluating the potential impact of adopting the Update on our consolidated financial statements.' Below this text is a table titled '3. REVENUE' with columns for '2022', '2021', and '2020'. The table data is as follows:

	2022	2021	2020
Construction	56.8 %	58.5 %	58.2 %
CIG	25.8	25.5	26.7
Industrial & Utility	17.4	16.0	15.1
Total net sales	100.0 %	100.0 %	100.0 %

Below the table, there is a section titled '4. ALLOWANCES FOR CASH DISCOUNTS AND CREDIT LOSSES' with a red box highlighting the text: 'We had no material contract assets, contract liabilities, or deferred contract costs recorded on the consolidated balance sheet as of December 31, 2022 and 2021. In addition, for the years ended December 31, 2022, 2021, and 2020, revenue recognized in the reporting period that was included in the contract liability balance at the beginning of the period is not material.'

View highlight of accounting metric and validate verbiage behind the decision to classify it as such

Click on the Classification and move to the location of the accounting metric in the document



Environmental, Social & Governance

- Enhanced SEC sections view display in ESG Analytics
- Completed Main Filing ESG outline tab with Exhibits to filing ESG outline

Enhanced SEC sections view display in ESG Analytics

Environmental, Social & Governance

In ESG Analytics, you can easily identify and search for **SEC form sections that are most trending to discuss ESG Topics** across a group of companies

SEC Filings Topic Trends SEC Filings Disclosure Trends Compare Companies Document view SEC Filings Section view

Filter by category ESG Section Hits

Category	ESG Section Hits
Governance	772
Supply Chain & Sourcing	367
SEC Filings	
SD	219
10-K	57
Sections	
Item 1. Business	
Item 1A. Risk Factors	
Dependence on Third Party Vendors/Distributors/Manufacturers	9
Operational Disruptions	6
COVID-19	5
General Economic Conditions/Downturn	5
Health Epidemics and Diseases	3
Product Quality/Defects/Recalls/Liability	3
Cybersecurity, Data Privacy, and Information Technology	2
Poor Inventory Management	2
Failure to Successfully Implement Business Strategy	1
Fluctuations in the Price of Oil/Gas/Energy Commodities	1
Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations	
Item 13. Certain Relationships and Related Transactions, and Director Independence	2
Notes To Financial Statements	
Forward-looking Statements	1
DEF 14A	45
10-Q	26

We recreated the original structure and hierarchy of SEC Forms Items

Sections in each Item are ordered by number of ESG topic(s) hits - from the Section where ESG topic(s) is/are most discussed or trending to the least

Completed Main Filing ESG outline tab with Exhibits to filing ESG outline

Environmental, Social & Governance

You can easily navigate - **in one place** - the fragments discussing ESG Topics in both Main Filing and Exhibits Attached to Filing

We've added the outline of ESG Topics hits for the Exhibit Attached to Filing in the Main Filing ESG Outline tab

The screenshot displays a web application interface for ESG reporting. At the top, there is a navigation bar with tabs for 'Outline', 'Exhibits', 'XBRL', 'Info', 'Res', and 'ESG'. The 'ESG' tab is highlighted with a red box. Below the navigation bar, the 'Main Filing' section shows a tree view of ESG topics, including 'Environmental', 'Social', and 'RISK FACTORS'. The 'Exhibits Attached To Filing' section is also visible, showing a tree view of exhibit topics, including 'EX-31.1 - CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002', 'Restrictive Covenants', and 'Non-Disparagement'. A red box highlights the 'Exhibits Attached To Filing' section, and a black arrow points to a specific exhibit topic, 'Governance > Business Ethics & Structure'. A red arrow points from the 'ESG' tab to the 'Exhibits Attached To Filing' section. The background shows a document titled 'PROSPECTUS' with text about PropTech Investment Corporation II.

When you click on one of the ESG Topic Hits in the Exhibit Attached to Filing ESG outline tab, it will open the Exhibit document view in a new tab and take you to the fragment of the document that hit for that ESG topic.



Support Enhancements

Support Options

Support Enhancements

Get help when & how you need it

- Easier access to the resources available to you - including the resource center, research support, training and subscription assistance.
- The ability to provide quick feedback to help us improve our product



Questions?

Call Support: 888.925.8627

Email Support: support@intelligize.com

Schedule training with a Customer Success Manager: km@intelligize.com