

## ***Disclaimer***

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## ***Instructions for Use***

The ASC Topic 718 Descriptive Disclosure Template presents examples extracted from the forms 10-K of various publicly traded companies. In our judgment, these examples represent “best practices” for disclosure of information related to share-based compensation, including fair value, exercise behavior, and contract conditions. Examples are presented for the following types of share-based compensation:

- 1. Service Condition Stock Options – Employee Stock Options or ESOs**
- 2. Total Shareholder Return Awards or TSRs**
- 3. Price Target Employee Stock Options – Performance Stock Options or PSOs**
- 4. Employee Stock Purchase Plans or ESPPs**
- 5. Restricted Stock Awards**
- 6. Service Condition Time-vested Restricted Stock**
- 7. Market Condition Restricted Stock**
- 8. Performance Condition Restricted Stock**

Once the appropriate example(s) have been selected, the relevant information should be inserted into the text and tables. Items in brackets [ ... ] illustrate various choices which may be used to complete the disclosure. Montgomery Investment Technology will provide assistance in the preparation of these disclosures for our valuation clients. Please contact us to discuss your specific needs.

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