



## PROPOSED GAAP TAXONOMY IMPLEMENTATION GUIDE

**Version 3.0**

**Issued: July 9, 2026**

**Comments Due: August 10, 2026**

### **Financial Services—Investment Companies (Including SEC S-X Schedules for Business Development Companies)**

(2026qx GAAP Taxonomy<sup>†</sup>)

## **GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) Implementation Guide Series**

\* Pending SEC Acceptance. The 2026qx GAAP Taxonomy is subject to change until published as final.

† Changes from the 2024 GAAP Taxonomy Implementation Guide are included in Appendix A.

This draft is issued by the Financial Accounting Standards Board (FASB) to solicit views on this proposed GAAP Taxonomy Implementation Guide.

Written comments should be addressed to:  
Assistant Director, XBRL Staff  
File Reference No. 2026-2900

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**Financial Accounting Standards Board**

The GAAP Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the GAAP Financial Reporting Taxonomy (GRT) and the SEC Reporting Taxonomy (SRT) (collectively referred to as the “GAAP Taxonomy”) are designed. It also provides other information to help a user of the GAAP Taxonomy understand how elements and relationships are structured.

### **Notice to Recipients of This Draft**

The FASB staff invites individuals and organizations to send written comments on all matters in this draft. Responses from those wishing to comment on the proposed GAAP Taxonomy Implementation Guide must be received in writing by August 10, 2026. Interested parties should submit their comments by email to [xbrlguide@fasb.org](mailto:xbrlguide@fasb.org), File Reference No. 2026-2900. Those without email should send their comments to “Assistant Director, XBRL Staff, File Reference No. 2026-2900, FASB, 801 Main Avenue, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

The FASB will make all comment letters publicly available by posting them to the [FASB Taxonomy Comment Letters](#) page.

An electronic copy of this proposed GAAP Taxonomy Implementation Guide is available on the FASB’s [website](#).

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<sup>1</sup>This Taxonomy includes by import the SEC Reporting Taxonomy (the "*SRT*"). "Notice: Authorized Uses" for the SRT can be viewed at [https://xbrl.fasb.org/terms/SRT\\_TermsConditions.html](https://xbrl.fasb.org/terms/SRT_TermsConditions.html)

## Questions for Respondents

The FASB staff invites individuals and organizations to comment on the content in this proposed GAAP Taxonomy Implementation Guide (Guide) for the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) and, in particular, on the questions below. Respondents need not comment on all of the questions.

Comments are requested from those who agree with the content and those who disagree with the content with a focus on new Examples [8](#), [4A](#), and [5A](#) and updated Example [6](#). Examples [4A](#) and [5A](#) include a virtual fact option for tagging non-numeric investment-specific information in the schedule of investments. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree are asked to describe their suggested alternative(s), supported by specific reasoning and examples, if possible.

1. Do you agree the examples provide sufficient information to apply the GAAP Taxonomy elements and modeling for the reporting by investment companies in particular for the virtual fact option in Examples 4A and 5A? If not, why are they not sufficient?
2. Are there other examples for the reporting by investment companies that would be beneficial to include in the Guide in particular for the virtual fact option which is limited to use of the typed dimension “Investment, Identifier [Axis]?” If yes, what are they?
3. Do you agree that the modeling structure within the GAAP Taxonomy for the reporting by investment companies facilitates data consumption and improves comparability in particular for the virtual fact option in Examples 4A and 5A? If not, why not?
4. Do you agree that the Guide addresses business reporting practices for the reporting by investment companies? If not, what business reporting practices are not included?
5. Are there difficulties, challenges, or unintended consequences in applying the modeling structure for the reporting by investment companies as illustrated in the Guide in particular for the virtual fact option in Examples 4A and 5A? If yes, what are they?
6. Is there another approach that would provide a better modeling structure for the reporting by investment companies in particular for the virtual fact option in Examples 4A and 5A? If yes, what alternative would you propose?

## **Proposed GAAP Taxonomy Implementation Guide on Investment Companies (Including SEC S-X Schedules for Business Development Companies)**

### **Overview**

The purpose of this proposed Guide is to demonstrate the modeling for reporting by investment companies. These examples are not intended to encompass all the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or its financial statements. The examples are provided to help users of the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy") understand how the modeling for reporting by investment companies is structured within the GAAP Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting as an investment company under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustrative purposes.

*While constituents may find the information in the Guide useful, users looking for guidance to conform to SEC eXtensible Business Reporting Language (XBRL) filing requirements should look to the SEC's EDGAR XBRL Guide and other information provided on the SEC's website at [www.sec.gov/structureddata](http://www.sec.gov/structureddata).*

This Guide focuses on detail tagging only (Level 4); it does not include elements for text blocks, policy text blocks, and table text blocks (Levels 1 through 3).

Three sections are included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for the reporting by investment companies.
- **Section 2: Examples of Modeling—Extensible Enumeration Elements Option for Schedule of Investments:** This section includes examples of modeling for the reporting by investment companies with the option of tagging non-numeric investment-specific information in the schedule of investments with extensible enumeration elements.
  - Example 1—[Consolidated Statement of Assets and Liabilities](#)
  - Example 2—[Consolidated Statements of Operations](#)
  - Example 3—[Consolidated Statement of Changes in Net Assets](#)
  - Example 4—[Schedule of Investments in Securities of Unaffiliated Issuers](#)
  - Example 5—[Investments in Affiliates](#)

- Example 6—[Schedule of Open Forward Foreign Currency Contracts](#)
  - Example 7—[Disclosure of Financial Support to Investees](#)
  - Example 8—[Schedule of Open Swap Contracts](#)
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- **Section 3: Examples of Modeling—Virtual Fact Option for Schedule of Investments:** This section includes examples of modeling for the option of tagging non-numeric investment-specific information in the schedule of investments with virtual facts using key-value pairs.
    - Example 4A—[Schedule of Investments in Securities of Unaffiliated Issuers](#)
    - Example 5A—[Investments in Affiliates](#)

## General Information

- (1) A legend for dimensions and domain members has been provided to associate with facts contained in the notes to the financial statements. Extension elements are coded using “Ex.” Legends specific to the examples are provided in Figure x.2 of each example.

<b>Coding</b>	<b>Standard Label</b>	<b>Element Name</b>
<b>A1</b>	<b>Investment, Issuer Affiliation [Axis]</b>	<b>InvestmentIssuerAffiliationAxis</b>
	Investment, Issuer Affiliation [Domain]	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]	InvestmentUnaffiliatedIssuerMember
<b>M2</b>	Investment, Affiliated Issuer [Member]	InvestmentAffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A2</b>	<b>Derivative Instrument [Axis]</b>	<b>DerivativeInstrumentRiskAxis</b>
	Derivative Contract [Domain]	DerivativeContractTypeDomain
<b>M5</b>	Call Option [Member]	CallOptionMember
<b>M6</b>	Interest Rate Swap [Member]	InterestRateSwapMember
<b>M7</b>	Foreign Exchange Forward [Member]	ForeignExchangeForwardMember
<b>A3</b>	<b>Equity Components [Axis]</b>	<b>StatementEquityComponentsAxis</b>
	Equity Component [Domain]	EquityComponentDomain
<b>M8</b>	Common Stock [Member]	CommonStockMember
<b>M9</b>	Additional Paid-in Capital [Member]	AdditionalPaidInCapitalMember
<b>M10</b>	Retained Earnings [Member]	RetainedEarningsMember
<b>A4</b>	<b>Investment, Identifier [Axis]</b>	<b>InvestmentIdentifierAxis</b>
<b>AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%</b>		
<b>BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%</b>		
<b>CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%</b>		
<b>DDD LLC Class A Common Stock</b>		
<b>DDD LLC Class B Common Stock</b>		

Legend (continues)

Coding	Standard Label	Element Name
EEE LLC Class A Capital Unit		
EEE LLC Class B Capital Unit		
EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%		
FF LLC Preferred Stock		
GG LLC Common Stock		
GG LLC Unsecured Debt		
HH Inc Senior Debt		
II Inc Convertible Debt		
JJ Inc Membership Units		
AAA LLC Senior Secured First Line Debt, Delayed Draw Loan Support		
AAA LLC Senior Secured First Line Debt, Revolving Credit Line Support		
BBB LLC Senior Secured First Line Debt, Delayed Draw Loan Support		
AAA LLC Senior Loan   AFF=Unaff ISS=AaaLlc TYP=SrLo VRB=SFR IND=Tech		
BBB LLC Senior Loan   AFF=Unaff ISS=BbbLlc TYP=SrLo VRB=SFR IND=Hlth		
CCC LLC Senior Subordinated Loan   AFF=Unaff ISS=CccLlc TYP=SrSubLo IND=FinSer		
DDD LLC Class A Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStA IND=Insur		
DDD LLC Class B Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStB IND=Insur		
EEE LLC Class A Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUCA IND=Auto		
EEE LLC Class B Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUCB IND=Auto		

Legend (continues)

<b>Coding</b>	<b>Standard Label</b>	<b>Element Name</b>
<b>EEE LLC Senior Loan  </b> <b>AFF=Unaff ISS=EeeLlc</b> <b>TYP=SrLo IND=Auto</b>		
<b>FF LLC Preferred Stock  </b> <b>AFF=AffCon ISS=FfLlc</b> <b>TYP=PrefSt</b>		
<b>GG LLC Common Stock  </b> <b>AFF=AffCon ISS=GgLlc</b> <b>TYP=CmSt</b>		
<b>GG LLC Unsecured Debt</b> <b>  AFF=AffCon ISS=GgLlc</b> <b>TYP=UnsdDe</b>		
<b>HH Inc Senior Debt  </b> <b>AFF=AffNoco ISS=HhInc</b> <b>TYP=SrNot</b>		
<b>H Inc Convertible Debt  </b> <b>AFF=AffNoco ISS=HhInc</b> <b>TYP=ConDe</b>		
<b>JJ Inc Membership Units</b> <b>  AFF=AffNoco ISS=JjInc</b> <b>TYP=MbrUn</b>		
<b>A5</b>	<b>Investment Type [Axis]</b>	<b>InvestmentTypeAxis</b>
	Investments [Domain]	InvestmentTypeCategorizationMember
<b>M11</b>	Debt Securities [Member]	DebtSecuritiesMember
<b>M12</b>	Equity Securities [Member]	EquitySecuritiesMember
<b>A6</b>	<b>Industry Sector [Axis]</b>	<b>EquitySecuritiesByIndustryAxis</b>
	Industry Sector [Domain]	EquitySecuritiesIndustryMember
<b>M13</b>	Technology Sector [Member]	TechnologySectorMember
<b>M14</b>	Healthcare Sector [Member]	HealthcareSectorMember
<b>M15</b>	Insurance Sector [Member]	InsuranceSectorMember
<b>M16</b>	Automotive Sector [Member]	AutomotiveSectorMember
<b>M17</b>	Financial Services Sector [Member]	FinancialServicesSectorMember
<b>A7</b>	<b>Geographical [Axis]</b>	<b>StatementGeographicalAxis</b>
	Geographical [Domain]	SegmentGeographicalDomain
<b>M18</b>	US East Region [Member]	EastRegionMember
<b>M19</b>	US South Region [Member]	SouthRegionMember
<b>A8</b>	<b>Open Forward Foreign Currency Contract, Identifier [Axis]</b>	<b>OpenForwardForeignCurrencyContractIdentifierAxis</b>
<b>Counterparty XYZ</b> <b>Company Settlement</b> <b>Date 1/18/20x2</b>		
<b>Counterparty XYZ</b> <b>Company Settlement</b> <b>Date 2/17/20x2</b>		

**Legend (continues)**

Coding	Standard Label	Element Name
Counterparty XYZ Company Settlement Date 3/18/20x4		
A9	<b>Financial Support to Nonconsolidated Legal Entity [Axis]</b>	<b>FinancialSupportToNonconsolidatedLegalEntityAxis</b>
	Financial Support to Nonconsolidated Legal Entity [Domain]	FinancialSupportToNonconsolidatedLegalEntityDomain
M20	Delayed Draw Term Loan (DDTL) [Member]	DelayedDrawTermLoanMember
M21	Revolving Credit Facility [Member]	RevolvingCreditFacilityMember
A10	<b>Open Swap Contract, Identifier [Axis]</b>	<b>OpenSwapContractIdentifierAxis</b>
Interest Rate Swap Fixed Rate Received 7.11% Floating Rate Paid SOFR+2.58% Counterparty DEF Company Due 1/9/20x4		
Interest Rate Swap Fixed Rate Received 5.88% Floating Rate Paid SOFR+2.02% Counterparty DEF Company Due 7/5/20x4		

#### Legend (continued)

- (2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20XX) and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).
- (3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity's instance document. The XBRL report view is provided for illustrative purposes only.
- (4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, see the SEC's *EDGAR XBRL Guide*.
- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

- (6) Preferred labels (Figure x.3 in each example) are the labels created and used by an entity to show the line item captions in its financial statements.
- (7) Additional information for values reported using extensible enumerations can be found in the GAAP Taxonomy Implementation Guide, *Boolean, Fixed List, and Extensible Enumeration Elements, A Guide for Preparers*.
- (8) Elements labeled with an asterisk (\*) are under consideration for addition to or change in the final 2027 GAAP Taxonomy.

## Section 1: Overview of Modeling

The modeling distinguishes between the use of typed dimensions and explicit dimensions. A typed dimension is intended to be used when there is specific information for each investment or each derivative contract. An explicit dimension is intended to be used for a disaggregation by a specific characteristic (e.g., type or industry).

Typed dimensions for each investment and for each contract by type of derivative are intended to be used for the schedule of investments and the derivative schedules to associate the specific information for each investment or contract. The members for the typed dimension are unique for each issue or contract and are not present in the extension taxonomy. The examples in this Guide illustrate the use of the typed dimensions “Investment, Identifier [Axis]” (A4), which is intended to be used to tag each investment and its related information, “Open Forward Foreign Currency Contract, Identifier [Axis]” (A8), which is intended to be used to tag each open forward foreign currency contract and its related information, and “Open Swap Contract, Identifier [Axis]” (A10), which is intended to be used to tag each open swap contract and its related information. Using a typed dimension associates the information for each investment or contract to enable users of the data to understand what is information for each investment or contract and what is not disaggregating information.

The explicit dimension “Investment, Issuer Affiliation [Axis]” (A1) and applicable members are intended to be used to tag the value of the investments disaggregated by affiliation of issuer representing the **total** by affiliation and is not specific to an individual investment. “Investment, Unaffiliated Issuer [Member]” (M1) is intended to be used to tag the **total** value of the investment in unaffiliated issuers. “Investment, Affiliated Issuer [Member]” (M2) is intended to be used to tag the **total** value of the investment in affiliated issuers. “Investment, Affiliated Issuer, Controlled [Member]” (M3) and “Investment, Affiliated Issuer, Noncontrolled [Member]” (M4) are children of “Investment, Affiliated Issuer [Member]” (M2) and intended to be used to tag the **total** values of investments in controlled affiliated issuers and noncontrolled affiliated issuers, respectively. Using the explicit dimension only for disaggregating totals assists users of the data in understanding the values that are summations.

There are two ways to tag non-numeric investment-specific facts for the schedule of investments.

- For a smaller number of non-numeric investment-specific facts in the schedule of investments, extensible enumeration elements generally can be used.

- For a larger number of non-numeric investment-specific facts in the schedule of investments, using extensible enumeration elements can trigger technical failures within consumption systems. As an alternative, the virtual fact option uses key-value pairs to tag the non-numeric investment-specific facts. Each option is discussed below.

### **Option Using Extensible Enumeration Elements for Schedule of Investments**

The extensible enumeration element “Investment, Issuer Affiliation [Extensible Enumeration]” (XL75) is intended to be used with “Investment, Identifier [Axis]” (A4) for each investment to communicate affiliation when it is not a disaggregating characteristic. The dimension “Investment, Issuer Affiliation [Axis]” (A1) and applicable members are intended to be used when the value is a disaggregation by affiliation of issuer of investment. Other extensible enumeration elements have been added to the GAAP Taxonomy including, but not limited to, “Investment, Issuer Name [Extensible Enumeration]” (XL76), “Investment, Type [Extensible Enumeration]” (XL77), “Investment, Variable Interest Rate, Type [Extensible Enumeration]” (XL80), and “Investment, Industry Sector [Extensible Enumeration]” (XL83), to communicate information about each investment or contract. See [Example 4a](#) and [5](#) for an illustration of tagging using the extensible enumeration option.

### **Option Using Virtual Facts for Schedule of Investments**

The virtual fact option can be used for the non-numeric investment-specific information in the schedule of investments for filings that contain a significant number of investments and allows the facts to be consumed in systems without causing technical failures. The virtual fact option uses key-value pairs to provide an equivalent to those values provided by extensible enumeration elements with the key representing the extensible enumeration element and the value representing the fact value of the extensible enumeration element. For example, “Investment, Issuer Affiliation [Extensible Enumeration]” (XL75) with a value of “Investment, Unaffiliated Issuer [Member]” (M1) has a virtual fact equivalent using key-value pairs with key “AFF” and key value “Unaff.” The virtual facts are included in the member of the typed dimension “Investment, Identifier [Axis]” (A4) using key-value pairs for the individual investment.

When using an extension member as a key value, the member must be defined in the extension taxonomy and included in the loaded taxonomy set. The key value may be either the member’s full local name or the member’s local name with the “Member” suffix removed. For example, if

the extension taxonomy defines an issuer as AcmeIncMember, either AcmeIncMember or AcmeInc may be used as the key value with the key “ISS” to communicate the issuer in the member of the typed dimension “Investment, Identifier [Axis]” (A4) when using the virtual fact option. See [Example 4A](#) and [Example 5A](#) for an illustration of tagging the schedule of investments using the virtual fact option.

**Note:** The virtual fact option requires a data type change for extensible enumeration elements with a virtual fact equivalent to allow only a single value instead of multiple values because each key can only have one value. The other schedules such as Open Forward Foreign Currency Contracts in [Example 6](#) and Open Swap Contracts in [Example 8](#) are also under consideration to use the virtual fact option.

## Section 2: Examples of Modeling—Extensible Enumeration Elements Option for Schedule of Investments

### Example 1—Consolidated Statement of Assets and Liabilities

This Example illustrates the modeling for the consolidated statement of assets and liabilities reported by an investment company.

<b>ABC Company</b> <b>Consolidated Statements of Assets and Liabilities</b> <b>As of December 31, 20X1</b> (in thousands, except share and per share data)		
Investment in securities of unaffiliated issuers, fair value (amortized cost of \$19,292 <b>L2, A1:M1</b> )	<b>L1, A1:M1</b>	\$ 21,721
Investment in and advances to affiliates, controlled, fair value (amortized cost of \$544 <b>L2, A1:M3</b> )	<b>L1, A1:M3</b>	520
Investment in and advances to affiliates, not controlled, fair value (amortized cost of \$400 <b>L2, A1:M4</b> )	<b>L1, A1:M4</b>	480
Total investment, fair value (amortized cost of \$20,236 <b>L2</b> )	<b>L1</b>	22,721
Unrealized appreciation on forward foreign currency contract <b>XL4</b>	<b>L3</b>	425
Variation margin receivable on futures contracts <b>XL6</b>	<b>L5</b>	3
Cash	<b>L7</b>	199
Dividend and interest receivable	<b>L8</b>	46
Receivable from investment securities sold	<b>L9</b>	78
Deposits with brokers for securities sold short	<b>L10</b>	1,555
Other assets	<b>L11</b>	26
<b>Total assets</b>	<b>L12</b>	<b>25,053</b>
Liability for securities sold short, fair value (proceeds: \$1,555 <b>L14</b> )	<b>L13</b>	1,673
Liability for call options written, fair value (premiums received: \$110 <b>L16</b> )	<b>L15, A2:M5</b>	230
Unrealized depreciation on OTC interest rate swap contract	<b>L15, A2:M6</b>	129
Total derivative liability	<b>L15</b>	359
Variation margin payable on futures contracts <b>XL18</b>	<b>L17</b>	12
Distribution payable	<b>L19</b>	137
Liability for investment securities purchased	<b>L20</b>	52
Accrued expenses	<b>L21</b>	2,008
Other liabilities	<b>L22</b>	632
<b>Total liabilities</b>	<b>L23</b>	<b>4,873</b>
Common stock 0.001 par value <b>L25</b> , 10,000,000 shares authorized <b>L26</b> , 10,000,000 shares issued <b>L27</b> , and 10,000,000 shares outstanding <b>L28</b>	<b>L24</b>	100
Paid-in capital	<b>L29</b>	16,084
Distributable earnings	<b>L30</b>	3,996
<b>Net assets</b>	<b>L31</b>	<b>\$ 20,180</b>
<b>Net asset value per share</b>	<b>L32</b>	<b>\$ 2.018</b>

Figure 1.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]		Duration	InvestmentUnaffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]		Duration	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]		Duration	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A2</b>	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
<b>M5</b>	Call Option [Member]		Duration	CallOptionMember
<b>M6</b>	Interest Rate Swap [Member]		Duration	InterestRateSwapMember
<b>L1</b>	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
<b>L2</b>	Investment Owned, Cost	Debit	Instant	InvestmentOwnedAtCost
<b>L3</b>	Derivative Asset	Debit	Instant	DerivativeAssets
<b>XL4</b>	Derivative Asset, Type [Extensible Enumeration]		Instant	DerivativeAssetTypeExtensibleList
<b>L5</b>	Variation Margin Receivable, Derivative	Debit	Instant	VariationMarginReceivableDerivative
<b>XL6</b>	Variation Margin Receivable, Derivative Asset, Type [Extensible Enumeration]		Instant	VariationMarginReceivableDerivativeAssetTypeExtensibleEnumeration
<b>L7</b>	Cash	Debit	Instant	Cash
<b>L8</b>	Dividend and Interest Receivable	Debit	Instant	DividendAndInterestReceivable
<b>L9</b>	Receivable, Investment, Sale	Debit	Instant	ReceivableInvestmentSale
<b>L10</b>	Deposit, Security Sold Short	Debit	Instant	DepositSecuritySoldShort
<b>L11</b>	Other Assets	Debit	Instant	OtherAssets
<b>L12</b>	Assets	Debit	Instant	Assets
<b>L13</b>	Security Sold Short, Fair Value	Credit	Instant	InvestmentSoldNotYetPurchasedAtFairValue
<b>L14</b>	Security Sold Short, Sale Proceeds	Debit	Duration	InvestmentSoldNotYetPurchasedSaleProceeds
<b>L15</b>	Derivative Liability	Credit	Instant	DerivativeLiabilities
<b>L16</b>	Derivative, Premium Received	Credit	Instant	OpenOptionContractsWrittenPremiums

Figure 1.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L17</b>	Variation Margin Payable, Derivative	Credit	Instant	VariationMarginPayableDerivative
<b>XL18</b>	Variation Margin Payable, Derivative Liability, Type [Extensible Enumeration]		Instant	VariationMarginPayableDerivativeLiabilityTypeExtensibleEnumeration
<b>L19</b>	Distribution Payable	Credit	Instant	DistributionPayable
<b>L20</b>	Payable, Investment, Purchase	Credit	Instant	PayableInvestmentPurchase
<b>L21</b>	Accrued Liabilities	Credit	Instant	AccruedLiabilitiesCurrentAndNoncurrent
<b>L22</b>	Other Liabilities	Credit	Instant	OtherLiabilities
<b>L23</b>	Liabilities	Credit	Instant	Liabilities
<b>L24</b>	Common Stock, Value, Issued	Credit	Instant	CommonStockValue
<b>L25</b>	Common Stock, Par or Stated Value Per Share		Instant	CommonStockParOrStatedValuePerShare
<b>L26</b>	Common Stock, Shares Authorized		Instant	CommonStockSharesAuthorized
<b>L27</b>	Common Stock, Shares, Issued		Instant	CommonStockSharesIssued
<b>L28</b>	Common Stock, Shares, Outstanding		Instant	CommonStockSharesOutstanding
<b>L29</b>	Additional Paid in Capital	Credit	Instant	AdditionalPaidInCapital
<b>L30</b>	Retained Earnings (Accumulated Deficit)	Credit	Instant	RetainedEarningsAccumulatedDeficit
<b>L31</b>	Equity, Attributable to Parent	Credit	Instant	StockholdersEquity
<b>L32</b>	Net Asset Value Per Share		Instant	NetAssetValuePerShare

**Figure 1.2 (continued)**

The XBRL report view created using the modeling structure is provided here:

Standard Label	Preferred Label	20X1-12-31						20X1-01-01 to 20X1-12-31
Date context		Investment, Unaffiliated Issuer [Member] M1	Investment, Affiliated Issuer, Controlled [Member] M3	Investment, Affiliated Issuer, Noncontrolled [Member] M4			Report-Wide Value	Report-Wide Value
Investment, Issuer Affiliation [Axis] A1								
Derivative Instrument [Axis] A2					Call Option [Member] M5	Interest Rate Swap [Member] M6		
L1 Investment Owned, Fair Value	Investment, fair value	21721000	520000	480000			22721000	
L2 Investment Owned, Cost	Investment, amortized cost	19292000	544000	400000			20236000	
L3 Derivative Asset	Unrealized appreciation on forward foreign currency contract						425000	
XL4 Derivative Asset, Type [Extensible Enumeration]	Unrealized appreciation, derivative asset type, foreign currency forward exchange contract						<a href="http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember">http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember</a>	
L5 Variation Margin Receivable, Derivative	Variation margin receivable on futures contracts						3000	
XL6 Variation Margin Receivable, Derivative Asset, Type [Extensible Enumeration]	Variation margin receivable, derivative asset type, futures contracts						<a href="http://fasb.org/us-gaap/20X1#FutureMember">http://fasb.org/us-gaap/20X1#FutureMember</a>	
L7 Cash	Cash						199000	
L8 Dividend and Interest Receivable	Dividend and interest receivable						46000	
L9 Receivable, Investment, Sale	Receivable from investment securities sold						78000	
L10 Deposit, Security Sold Short	Deposits with brokers for securities sold short						1555000	
L11 Other Assets	Other assets						26000	
L12 Assets	assets						25053000	
L13 Security Sold Short, Fair Value	Liability for securities sold short, fair value						1673000	
L14 Security Sold Short, Sale Proceeds	Proceeds for securities sold short							1555000

Figure 1.3 (continues)

Standard Label		Preferred Label		20X1-12-31				20X1-01-01 to 20X1-12-31
Date context		Investment, Unaffiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]			Report-Wide Value	Report-Wide Value
Investment, Issuer Affiliation [Axis] A1		M1	M3	M4				
Derivative Instrument [Axis]					Call Option [Member]	Interest Rate Swap [Member]		
L15	Derivative Liability	Derivative liability			230000	129000	359000	
L16	Derivative, Premium Received	Premiums received for call options written					110000	
L17	Variation Margin Payable, Derivative	Variation margin payable on futures contracts					12000	
XL18	Variation Margin Payable, Derivative Liability, Type [Extensible Enumeration]	Variation margin payable, derivative liability type, futures contracts					<a href="http://fasb.org/us-gaap/20X1#FutureMember">http://fasb.org/ us- gaap/20X1#Futu reMember</a>	
L19	Distribution Payable	Distribution payable					137000	
L20	Payable, Investment, Purchase	Liability for investment securities purchased					52000	
L21	Accrued Liabilities	Accrued expenses					2008000	
L22	Other Liabilities	Other liabilities					632000	
L23	Liabilities	liabilities					4873000	
L24	Common Stock, Value, Issued	Common stock, value issued					100000	
L25	Common Stock, Par or Stated Value Per Share	Common stock, par value per share					0.001	
L26	Common Stock, Shares Authorized	Common stock, shares authorized					10000000	
L27	Common Stock, Shares, Issued	Common stock, shares issued					10000000	
L28	Common Stock, Shares, Outstanding	Common stock, shares outstanding					10000000	
L29	Additional Paid in Capital	Paid-in capital					16084000	
L30	Retained Earnings (Accumulated Deficit)	Distributable earnings					3996000	
L31	Equity, Attributable to Parent	Net assets					20180000	
L32	Net Asset Value Per Share	Net asset value per share					2.018	

Figure 1.3 (continued)

## Notes:

- “Investment Owned, Fair Value” (**L1**), “Investment, Issuer Affiliation [Axis]” (**A1**), and the applicable member are intended to be used to tag the fair value of the investment portfolio disaggregated by the affiliation of the issuer of the investment. “Investment, Unaffiliated Issuer [Member]” (**M1**) is intended to be used to tag the fair value of investments in unaffiliated issuers. “Investment, Affiliated Issuer, Controlled [Member]” (**M3**) is intended to be used to tag the fair value of controlled investments in affiliated issuers. “Investment, Affiliated Issuer, Noncontrolled [Member]” (**M4**) is intended to be used to tag the fair value of noncontrolled investments in affiliated issuers.
- “Derivative Liability” (**L15**), “Derivative Instrument [Axis]” (**A2**), and the applicable member are intended to be used to tag the reported value of derivative liabilities disaggregated by type of derivative contract. “Call Option [Member]” (**M5**) is intended to be used to tag the derivative liability for the call option contract. “Interest Rate Swap [Member]” (**M6**) is intended to be used to tag the derivative liability for the swap contract.
- “Derivative Asset, Type [Extensible Enumeration]” (**XL4**) is intended to be used for the value of unrealized appreciation on forward foreign currency contract because it is not disaggregated by type of derivative asset and the type characteristic applies to the report-wide value. If the fact is disaggregated by more than one type of derivative asset, the dimension “Derivative Instrument [Axis]” (**A2**) is intended to be used.
- “Retained Earnings (Accumulated Deficit)” (**L30**) is intended to be used to tag the value of distributable earnings.
- “Equity, Attributable to Parent” (**L31**) is intended to be used to tag the reported value of net assets excluding equity attributable to noncontrolling interests in the consolidated statement of assets and liabilities (balance sheet). “Equity, Including Portion Attributable to Noncontrolling Interest” (**L61**) is intended to be used to tag the value including noncontrolling interest in the statement of assets and liabilities when applicable. “Equity, Including Portion Attributable to Noncontrolling Interest” (**L61**) is expected to be used for the beginning and ending values reported in the consolidated statement of changes in net assets (equity) for all filers reporting equity or net assets representing capital as

illustrated in Example 3. This provides consistent data for users between filers and over multiple periods for a filer if circumstances change.

- The line-item elements “Common Stock, Value, Issued” (**L24**), “Additional Paid in Capital” (**L29**), and “Retained Earnings (Accumulated Deficit)” (**L30**) are intended to be used to tag the values in the consolidated statement of assets and liabilities. Dimension elements are intended to be used for the disaggregation of total net assets (equity) in the consolidated statement of changes in net assets as illustrated in Example 3.
- “Common Stock, Shares, Outstanding” (**L28**) is intended to be used to tag the outstanding shares of common stock in the consolidated statement of assets and liabilities. The same line-item element is intended to be used with the dimension “Equity Components [Axis]” (**A3**) and “Common Stock [Member]” (**M8**) to tag the same value in the consolidated statement of changes in net assets as illustrated in Example 3. The intent of the tagging in the statement of changes in net assets is to align all common stock share values with the same member element to enable an automated reconciliation of the beginning balance and related activity during the period to the balance of common stock shares at the end of the period.

## Example 2—Consolidated Statements of Operations

This Example illustrates the modeling for the consolidated statement of operations reported by an investment company.

ABC Company		
Consolidated Statement of Operations		
For the year ended December 31, 20X1		
(in thousands)		
Investment income		
Dividend income—unaffiliated	L33, A1:M1	\$ 736
Dividend income—affiliated, controlled	L33, A1:M3	4
Dividend income—affiliated, not controlled	L33, A1:M4	2
Interest income paid in cash—unaffiliated	L34, A1:M1	109
Interest income paid in cash—affiliated, controlled	L34, A1:M3	50
Interest income paid in cash—affiliated, not controlled	L34, A1:M4	50
Interest income paid in kind—unaffiliated	L35, A1:M1	25
Interest income paid in kind—affiliated, controlled	L35, A1:M3	6
Interest income paid in kind—affiliated, not controlled	L35, A1:M4	13
Total dividend and interest income	L36	995
Other income	L37	6
<b>Total investment income</b>	<b>L38</b>	<b>1,001</b>
Expenses		
Base management fees	L39	(162)
Incentive fees	L40	(55)
Professional fees	L41	(29)
Administrative fees	L42	(20)
Interest expense	L43	(7)
Other general and administrative	L44	(2)
Total expenses, before expenses waived	L45	(275)
Fees paid indirectly	L46	4
Fees waived	L47	45
<b>Total expenses, net of expenses waived</b>	<b>L48</b>	<b>(226)</b>
Total net investment income before income tax	L49	775
Income tax expense on net investment income	L50	(31)
<b>Total net investment income after income tax</b>	<b>L51</b>	<b>\$ 744</b>
Realized gain (loss) and unrealized appreciation (depreciation) on investments:		
Net realized gain (loss) from:		
Investment in securities of unaffiliated issuers	L52, A1:M1	1,072
Investment in securities of affiliated issuers	L52, A1:M2	33
Call options written	L53, A2:M5	13
Interest rate swaps	L53, A2:M6	7

Figure 2.1 (continues)

<b>ABC Company</b> <b>Consolidated Statement of Operations</b> <b>For the year ended December 31, 20X1</b> <b>(in thousands)</b>		
Forward foreign currency contract	<b>L53, A2:M7</b>	(133)
<b>Total net realized gain (loss) from investments</b>	<b>L54</b>	992
Net changes in unrealized appreciation (depreciation) on:		
Investment in securities of unaffiliated issuers	<b>L55, A1:M1</b>	(1,300)
Investment in securities of affiliated issuers	<b>L55, A1:M2</b>	(57)
Call options written	<b>L56, A2:M5</b>	(50)
Interest rate swaps	<b>L56, A2:M6</b>	56
Forward foreign currency contract	<b>L56, A2:M7</b>	57
<b>Total net unrealized appreciation (depreciation)</b>	<b>L57</b>	<u>(1,294)</u>
<b>Net realized and unrealized gain (loss) from investments</b>	<b>L58</b>	<u>(302)</u>
<b>Net increase in net assets resulting from operations</b>	<b>L59</b>	<u>\$ 442</u>

**Figure 2.1 (continued)**

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]		Duration	InvestmentUnaffiliatedIssuerMember
<b>M2</b>	Investment, Affiliated Issuer [Member]		Duration	InvestmentAffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]		Duration	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]		Duration	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A2</b>	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
<b>M5</b>	Call Option [Member]		Duration	CallOptionMember
<b>M6</b>	Interest Rate Swap [Member]		Duration	InterestRateSwapMember
<b>M7</b>	Foreign Exchange Forward [Member]		Duration	ForeignExchangeForwardMember
<b>L33</b>	Dividend Income, Operating	Credit	Duration	DividendIncomeOperating
<b>L34</b>	Interest Income, Operating, Paid in Cash	Credit	Duration	InterestIncomeOperatingPaidInCash
<b>L35</b>	Interest Income, Operating, Paid in Kind	Credit	Duration	InterestIncomeOperatingPaidInKind
<b>L36</b>	Interest and Dividend Income, Operating	Credit	Duration	InterestAndDividendIncomeOperating
<b>L37</b>	Other Income	Credit	Duration	OtherIncome
<b>L38</b>	Gross Investment Income, Operating	Credit	Duration	GrossInvestmentIncomeOperating
<b>L39</b>	Management Fee Expense	Debit	Duration	ManagementFeeExpense
<b>L40</b>	Incentive Fee Expense	Debit	Duration	IncentiveFeeExpense
<b>L41</b>	Professional Fees	Debit	Duration	ProfessionalFees
<b>L42</b>	Administrative Fees Expense	Debit	Duration	AdministrativeFeesExpense
<b>L43</b>	Interest Expense, Operating and Nonoperating	Debit	Duration	InterestExpense
<b>L44</b>	Other General and Administrative Expense	Debit	Duration	OtherGeneralAndAdministrativeExpense
<b>L45</b>	Investment Income, Investment Expense	Debit	Duration	InvestmentIncomeInvestmentExpense
<b>L46</b>	Investment Company, Fee Paid Indirectly	Credit	Duration	InvestmentCompanyFeePaidIndirectly
<b>L47</b>	Investment Company, Contractual Fee Waived	Credit	Duration	InvestmentCompanyContractualFeeWaived
<b>L48</b>	Investment Company, Expense, after Reduction of Fee Waiver and Reimbursement	Debit	Duration	InvestmentCompanyExpenseAfterReductionOfFeeWaiverAndReimbursement

**Figure 2.2 (continues)**

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L49</b>	Net Investment Income	Credit	Duration	NetInvestmentIncome
<b>L50</b>	Investment Income, Operating, Tax Expense (Benefit)	Debit	Duration	InvestmentIncomeOperatingTaxExpenseBenefit
<b>L51</b>	Investment Income, Operating, after Expense and Tax	Credit	Duration	InvestmentIncomeOperatingAfterExpenseAndTax
<b>L52</b>	Debt and Equity Securities, Realized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesRealizedGainLoss
<b>L53</b>	Gain (Loss) on Sale of Derivatives	Credit	Duration	GainLossOnSaleOfDerivatives
<b>L54</b>	Realized Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	RealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
<b>L55</b>	Debt and Equity Securities, Unrealized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesUnrealizedGainLoss
<b>L56</b>	Unrealized Gain (Loss) on Derivatives	Credit	Duration	UnrealizedGainLossOnDerivatives
<b>L57</b>	Unrealized Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	UnrealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
<b>L58</b>	Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	RealizedAndUnrealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
<b>L59</b>	Net Income (Loss) Attributable to Parent	Credit	Duration	NetIncomeLoss

**Figure 2.2 (continued)**

The XBRL report view created using the modeling structure is provided here:

Standard Label	Preferred Label	20X1-01-01 to 20X1-12-31							
Date context		Investment, Unaffiliated Issuer [Member]	Investment, Affiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]				Report-Wide Value
A1		M1	M2	M3	M4				
A2						Call Option [Member]	Interest Rate Swap [Member]	Foreign Exchange Forward [Member]	
						M5	M6	M7	
L33	Dividend Income, Operating	Investment, dividend income							
		736000		4000	2000				
L34	Interest Income, Operating, Paid in Cash	Investment, interest income paid in cash							
		109000		50000	50000				
L35	Interest Income, Operating, Paid in Kind	Investment, interest income paid in kind							
		25000		6000	13000				
L36	Interest and Dividend Income, Operating	Investment, dividend and interest income							995000
L37	Other Income	Investment, other income							6000
L38	Gross Investment Income, Operating	investment income							1001000
L39	Management Fee Expense	Base management fees							162000
L40	Incentive Fee Expense	Incentive fees							55000
L41	Professional Fees	Professional fees							29000
L42	Administrative Fees Expense	Administrative fees							20000
L43	Interest Expense, Operating and Nonoperating	Interest expense							7000
L44	Other General and Administrative Expense	Other general and administrative							2000
L45	Investment Income, Investment Expense	expenses, before expenses waived							275000
L46	Investment Company, Fee Paid Indirectly	Investment, fees paid indirectly							4000
L47	Investment Company, Contractual Fee Waived	Investment, fees waived							45000

Figure 2.3 (continues)

Standard Label		Preferred Label		20x1-01-01 to 20x1-12-31						
Date context		Investment, Unaffiliated Issuer [Member]	Investment, Affiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]				Report-Wide Value	
A1		M1	M2	M3	M4					
A2						Call Option [Member]	Interest Rate Swap [Member]	Foreign Exchange Forward [Member]		
M5							M6	M7		
L48	Investment Company, Expense, after Reduction of Fee Waiver and Reimbursement	expenses, net of expenses waived							226000	
L49	Net Investment Income	net investment income before income tax							775000	
L50	Investment Income, Operating, Tax Expense (Benefit)	Income tax expense on net investment income							31000	
L51	Investment Income, Operating, after Expense and Tax	net investment income after income tax							744000	
L52	Debt and Equity Securities, Realized Gain (Loss)	Investment, securities, net realized gain (loss), before tax	1072000	33000						
L53	Gain (Loss) on Sale of Derivatives	Investment, derivatives, net realized gain (loss), before tax				13000	7000	-133000		
L54	Realized Gain (Loss), Investment and Derivative, Operating, before Tax	Investment, net realized gain (loss), before tax							992000	
L55	Debt and Equity Securities, Unrealized Gain (Loss)	Investment, securities, net unrealized appreciation (depreciation), before tax	-1300000	-57000						
L56	Unrealized Gain (Loss) on Derivatives	Investment, derivatives, net unrealized appreciation (depreciation), before tax				-50000	56000	57000		
L57	Unrealized Gain (Loss), Investment and Derivative, Operating, before Tax	Investment, net unrealized appreciation (depreciation), before tax							-1294000	

Figure 2.3 (continues)

Standard Label	Preferred Label	20x1-01-01 to 20x1-12-31								
Date context		Investment, Unaffiliated Issuer [Member]	Investment, Affiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]				Report-Wide Value	
Investment, Issuer Affiliation [Axis]		M1	M2	M3	M4					
Derivative Instrument [Axis]						Call Option [Member]	Interest Rate Swap [Member]	Foreign Exchange Forward [Member]		
A1						M5	M6	M7		
A2										
L58	Gain (Loss), Investment and Derivative, Operating, before Tax	Investment, net realized and unrealized gain (loss), before tax								-302000
L59	Net Income (Loss) Attributable to Parent	Net increase in net assets resulting from operations								442000

Figure 2.3 (continued)

## Notes:

- “Dividend Income, Operating” (L33), “Investment, Issuer Affiliation [Axis]” (A1), and the applicable member are intended to be used to tag the reported value of dividend income disaggregated by affiliation of the issuer of the investment. “Investment, Unaffiliated Issuer [Member]” (M1) is intended to be used to tag the value of dividend income from the investments in unaffiliated issuers. “Investment, Affiliated Issuer [Member]” (M2) is intended to be used to tag the value of dividend income from controlled and non-controlled investments in affiliated issuers if provided. “Investment, Affiliated Issuer, Controlled [Member]” (M3) is intended to be used to tag the value of dividend income from controlled investments in affiliated issuers. “Investment, Affiliated Issuer, Noncontrolled [Member]” (M4) is intended to be used to tag the value of dividend income from noncontrolled investments in affiliated issuers.
- “Net Investment Income” (L49) is intended to be used to tag the value of net investment income before tax. “Investment Income, Operating, Tax Expense (Benefit)” (L50) is intended to be used to tag the value of the tax expense (benefit) for net investment income. “Investment Income, Operating, after Expense and Tax” (L51) is intended to be used to tag the value of net investment income after tax.
- “Gain (Loss) on Sale of Derivatives” (L53), “Derivative Instrument [Axis]” (A2), and the applicable members are intended to be used to tag the reported gain (loss) on sale of derivatives disaggregated by type of derivative contract. “Call Option [Member]” (M5) is intended to be used to tag the gain (loss) on the sale of the call option. “Interest Rate Swap [Member]” (M6) is intended to be used to tag the gain (loss) on the sale of the interest rate swap contract. “Foreign Exchange Forward [Member]” (M7) is intended to be used to tag the gain (loss) on the sale of the foreign exchange forward.
- If reporting foreign currency transaction gains and losses, elements intended to be used may be found under “Gain (Loss), Investment and Derivative, Operating, and Foreign Currency Transaction, after Tax [Abstract]” or “Gain (Loss), Investment and Derivative, Operating, and Foreign Currency Transaction, after Tax, with Price Change [Abstract]” depending on the election for reporting foreign transaction gains and losses.
- “Net Investment Income” (L49), “Realized Gain (Loss), Investment and Derivative, Operating, before Tax” (L54), and “Unrealized Gain (Loss), Investment and Derivative,

Operating, before Tax” (L57) are intended to be used to tag the reported values of investment income and realized and unrealized gains (losses) on investments before tax in the consolidated statement of operations. “Investment Income, Operating, after Expense and Tax” (L51), “Realized Gain (Loss), Investment and Derivative, Operating, after Tax” (L62), and “Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax” (L63) are intended to be used to tag the values after tax in the statement of operations when applicable. “Investment Income, Operating, after Expense and Tax” (L51), “Realized Gain (Loss), Investment and Derivative, Operating, after Tax” (L62), and “Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax” (L63) are expected to be used for the values reported in the consolidated statement of changes in net assets (equity) for all filers reporting equity or net assets representing capital as illustrated in Example 3. This provides consistent data for users between filers and over multiple periods for a filer if circumstances change.

### Example 3—Consolidated Statement of Changes in Net Assets

This Example illustrates the modeling for the consolidated statement of changes in net assets reported by an investment company.

<b>ABC Company</b>									
<b>Consolidated Statement of Changes in Net Assets</b>									
(in thousands, except share data)									
Common stock									
	Shares		Value		Paid-in capital		Distributable earnings		Net assets
	A3:M8		A3:M8		A3:M9		A3:M10		
Balance at December 31, 20x0	L28 5,000,000		L61 \$ 50		L61 \$ 13,500		L61 \$ 4,363		L61 \$ 17,913
<b>Net increase in net assets resulting from operations</b>									
Investment income, net							L51 744		L51 744
Net realized gain (loss) from investment							L62 992		L62 992
Unrealized appreciation (depreciation) on investment							L63 (1,294)		L63 (1,294)
Net increase in net assets resulting from operations							L60 442		L60 442
<b>Distributions</b>									
Distributions to shareholders							L64 (875)		L64 (875)
Tax return of capital to shareholders					L65 (30)				L65 (30)
Tax reclassification					L66 (66)		L66 66		L66 —
<b>Capital share transactions</b>									
Issued	L67 4,000,000		L68 40		L68 2,146				L68 2,186
Repurchased	L69 (1,000,000)		L70 (10)		L70 (446)				L70 (456)
Issued through dividend reinvestment	L71 2,000,000		L72 20		L72 980				L72 1,000
Total increase in net assets	L73 5,000,000		L74 50		L74 2,584		L74 (367)		L74 2,267
Balance at December 31, 20x1	L28 10,000,000		L61 \$ 100		L61 \$ 16,084		L61 \$ 3,996		L61 \$ 20,180

Figure 3.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A3</b>	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
<b>M8</b>	Common Stock [Member]		Duration	CommonStockMember
<b>M9</b>	Additional Paid-in Capital [Member]		Duration	AdditionalPaidInCapitalMember
<b>M10</b>	Retained Earnings [Member]		Duration	RetainedEarningsMember
<b>L28</b>	Common Stock, Shares, Outstanding		Instant	CommonStockSharesOutstanding
<b>L51</b>	Investment Income, Operating, after Expense and Tax	Credit	Duration	InvestmentIncomeOperatingAfterExpenseAndTax
<b>L60</b>	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ProfitLoss
<b>L61</b>	Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
<b>L62</b>	Realized Gain (Loss), Investment and Derivative, Operating, after Tax	Credit	Duration	RealizedGainLossInvestmentAndDerivativeOperatingAfterTax
<b>L63</b>	Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax	Credit	Duration	UnrealizedGainLossInvestmentAndDerivativeOperatingAfterTax
<b>L64</b>	Investment Company, Dividend Distribution	Debit	Duration	InvestmentCompanyDividendDistribution
<b>L65</b>	Investment Company, Tax Return of Capital Distribution	Debit	Duration	InvestmentCompanyTaxReturnOfCapitalDistribution
<b>L66</b>	Investment Company, Tax Reclassification, Increase (Decrease)	Credit	Duration	InvestmentCompanyTaxReclassificationIncreaseDecrease
<b>L67</b>	Stock Issued During Period, Shares, New Issues		Duration	StockIssuedDuringPeriodSharesNewIssues
<b>L68</b>	Stock Issued During Period, Value, New Issues	Credit	Duration	StockIssuedDuringPeriodValueNewIssues
<b>L69</b>	Stock Repurchased During Period, Shares		Duration	StockRepurchasedDuringPeriodShares
<b>L70</b>	Stock Repurchased During Period, Value	Debit	Duration	StockRepurchasedDuringPeriodValue
<b>L71</b>	Stock Issued During Period, Shares, Dividend Reinvestment Plan		Duration	StockIssuedDuringPeriodSharesDividendReinvestmentPlan
<b>L72</b>	Stock Issued During Period, Value, Dividend Reinvestment Plan	Credit	Duration	StockIssuedDuringPeriodValueDividendReinvestmentPlan
<b>L73</b>	Stock Issued During Period, Shares, Period Increase (Decrease)		Duration	StockIssuedDuringPeriodSharesPeriodIncreaseDecrease
<b>L74</b>	Stockholders' Equity, Period Increase (Decrease)		Duration	StockholdersEquityPeriodIncreaseDecrease

**Figure 3.2**

The XBRL report view created using the modeling structure is provided here:

Standard Label		Preferred Label		20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31
Date context											
Equity Components [Axis] A3				Common Stock [Member] M8		Additional Paid-in Capital [Member] M9		Retained Earnings [Member] M10		Report-Wide Value	
L28	Common Stock, Shares, Outstanding	Common stock, shares outstanding		5000000	10000000						
L61	Equity, Including Portion Attributable to Noncontrolling Interest	Net assets, balance		50000	100000	13500000	16084000	4363000	3996000	17913000	20180000
Date context				20X1-01-01 to 20X1-12-31							
Equity Components [Axis] A3				Common Stock [Member] M8		Additional Paid-in Capital [Member] M9		Retained Earnings [Member] M10		Report-Wide Value	
L51	Investment Income, Operating, after Expense and Tax	Investment income, net, after tax							744000		744000
L62	Realized Gain (Loss), Investment and Derivative, Operating, after Tax	Investment, net realized gain (loss), after tax							992000		992000
L63	Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax	Investment, net unrealized appreciation (depreciation), after tax							-1294000		-1294000
L60	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net increase in net assets resulting from operations, after tax							442000		442000
L64	Investment Company, Dividend Distribution	Investment, distributions to shareholders							875000		875000
L65	Investment Company, Tax Return of Capital Distribution	Investment, tax return of capital to shareholders					30000				30000
L66	Investment Company, Tax Reclassification, Increase (Decrease)	Investment, tax reclassification					-66000		66000		0
L67	Stock Issued During Period, Shares, New Issues	Common stock, shares issued			4000000						
L68	Stock Issued During Period, Value, New Issues	Common stock, value issued			40000		2146000				2186000
L69	Stock Repurchased During Period, Shares	Common stock, shares repurchased			1000000						
L70	Stock Repurchased During Period, Value	Common stock, value repurchased			10000		446000				456000
L71	Stock Issued During Period, Shares, Dividend Reinvestment Plan	Common stock, shares issued through dividend reinvestment			2000000						
L72	Stock Issued During Period, Value, Dividend Reinvestment Plan	Common stock, value issued through dividend reinvestment			20000		980000				1000000
L73	Stock Issued During Period, Shares, Period Increase (Decrease)	increase in common stock shares			5000000						
L74	Stockholders' Equity, Period Increase (Decrease)	increase in net assets			50000		2584000		-367000		2267000

Figure 3.3

## Notes:

- “Equity, Including Portion Attributable to Noncontrolling Interest” (L61), “Equity Components [Axis]” (A3) and the applicable members are intended to be used to tag the reported value of net assets disaggregated by equity component. “Common Stock [Member]” (M8) is intended to be used to tag the value of common stock. “Additional Paid-in Capital [Member]” (M9) is intended to be used to tag the value of additional paid-in capital. “Retained Earnings [Member]” (M10) is intended to be used to tag the value of distributable earnings. Using “Equity, Including Portion Attributable to Noncontrolling Interest” (L61) in the statement of changes in net assets (equity) provides consistent data for users between filers and over multiple periods for a filer if circumstances change.
- While a dimensional model is used for the statement of changes in net assets (equity), line-item elements “Common Stock, Value, Issued” (L24), “Additional Paid in Capital” (L29), and “Retained Earnings (Accumulated Deficit)” (L30) are intended to be used to tag the values in the consolidated statement of assets and liabilities (statement of financial position).
- “Common Stock, Shares, Outstanding” (L28) is intended to be used to tag the outstanding shares of common stock in the consolidated statement of assets and liabilities (statement of financial position). The same line item (L28) is intended to be used with the dimension “Equity Components [Axis]” (A3) and “Common Stock [Member]” (M8) to tag the value in the consolidated statement of changes in net assets (equity). The intent of this tagging is to align all common stock share values with the same member element to enable an automated reconciliation by data users of the beginning balance and related activity during the period to the balance of common stock shares at the end of the period.
- “Investment Income, Operating, after Expense and Tax” (L51), “Realized Gain (Loss), Investment and Derivative, Operating, after Tax” (L62), and “Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax” (L63) are expected to be used for the values reported in the consolidated statement of changes in net assets (equity) for all filers reporting equity or net assets representing capital as illustrated. This provides consistent data for users between filers and over multiple periods for a filer if circumstances change.

## Example 4—Schedule of Investments in Securities of Unaffiliated Issuers

This Example illustrates the modeling for the schedule of investments in securities of unaffiliated issuers reported by an investment company.

ABC Company														
Schedule of Investments as of December 31, 20X1														
(in thousands, except share, rate, unit data)														
Non-Affiliate Investments														
Issuer	Type of investment	Maturity date	Interest rate	Base rate	Spread	PIK rate	Cash rate	Floor	Industry	Acquisition date	Principal/shares/units	Amortized cost	Fair value	% of net assets
<b>A4:AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>	<b>L78</b>	<b>L79</b>	<b>XL80</b>	<b>L81</b>		<b>L82</b>	<b>XL83</b>	<b>L84</b>	<b>L85</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	AAA, LLC	Senior loan <sup>(1)(2)</sup>	12/1/20X2	6.75 %	SOFR	5.75 %		1.00 %	Technology	6/28/20X0	\$ 55	\$ 541	\$ 550	2.73 %
<b>L90, L91</b>														
<b>A4:BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>	<b>L78</b>	<b>L79</b>	<b>XL80</b>	<b>L81</b>		<b>L82</b>	<b>XL83</b>	<b>L84</b>	<b>L85</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	BBB, LLC	Senior loan	2/1/20X3	6.00 %	SOFR	5.00 %		1.00 %	Healthcare	2/28/20X0	\$ 64	\$ 2,750	\$ 2,750	13.63 %
<b>A4:CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>	<b>L78</b>	<b>L79</b>		<b>L87</b>	<b>L88</b>		<b>XL83</b>	<b>L84</b>	<b>L85</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	CCC, LLC	Senior subordinated loan	2/10/20X4	8.00 %		3.00 %	5.00 %		Financial Service	2/7/20X0	\$ 37	\$ 3,660	\$ 3,660	18.14 %
<b>A4:DDD LLC Class A Common Stock</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>							<b>XL83</b>		<b>L89</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	DDD, LLC	Class A common stock <sup>(2)(3)</sup>							Insurance		3,232,000	\$ 1,557	\$ 1,810	8.97 %
<b>L91, L92</b>														
<b>A4:DDD LLC Class B Common Stock</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>							<b>XL83</b>		<b>L89</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	DDD, LLC	Class B common stock <sup>(2)(3)</sup>							Insurance		936,000	\$ 446	\$ 524	2.60 %
<b>L91, L92</b>														

Figure 4a.1 (continues)

ABC Company																
Schedule of Investments as of December 31, 20X1																
(in thousands, except share, rate, unit data)																
Non-Affiliate Investments																
Issuer	Type of investment	Maturity date	Interest rate	Base rate	Spread	PIK rate	Cash rate	Floor	Industry	Acquisition date	Principal/shares/units	Amortized cost	Fair value	% of net assets		
<b>A4:EEE LLC Class A Capital Unit</b>																
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>							<b>XL83</b>		<b>L89</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>		
Unaffiliated	EEE, LLC	Class A capital unit							Automotive		30,425	\$ 2,687	\$ 3,685	18.26 %		
<b>A4:EEE LLC Class B Capital Unit</b>																
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>							<b>XL83</b>		<b>L89</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>		
Unaffiliated	EEE, LLC	Class B capital unit							Automotive		7,104	\$ 7,633	\$ 7,633	37.82 %		
<b>A4:EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%</b>																
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>	<b>L78</b>	<b>L79</b>					<b>XL83</b>	<b>L84</b>	<b>L85</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>		
Unaffiliated	EEE, LLC	Senior Loan	12/10/20X3	5.00 %					Automotive	12/7/20X0	\$ 98	\$ 18	\$ 1,109	5.50 %		
<b>Total Non-Affiliate Debt Investments</b>											<b>L2, A1:M1, A5:M11</b>	<b>L1, A1:M1, A5:M11</b>	<b>L86, A1:M1, A5:M11</b>	\$ 6,969	\$ 8,069	39.99 %
<b>Total Non-Affiliate Equity Investments</b>											<b>L2, A1:M1, A5:M12</b>	<b>L1, A1:M1, A5:M12</b>	<b>L86, A1:M1, A5:M12</b>	12,323	13,652	67.65 %
<b>Total Non-Affiliate Investments</b>											<b>L2, A1:M1</b>	<b>L1, A1:M1</b>	<b>L86, A1:M1</b>	<b>\$ 19,292</b>	<b>\$ 21,721</b>	<b>107.64 %</b>
(1) Represents investments that are subject to restrictions on resale as "restricted securities"																
(2) The fair value of each issue of securities was valued using significant unobservable inputs																
(3) Each issue of securities is non-income producing																

Figure 4a.1 (continued)

The following tables show the fair value of the unaffiliated investments disaggregated by industry and geography as of December 31, 20X1.

<b>ABC Company</b>					
<b>As of December 31, 20X1</b>					
(in thousands except rate)					
Industry	Investment, fair value			% of net assets	
		<b>L1</b>		<b>L86</b>	
Technology	<b>A1:M1, A6:M13</b>	\$	550	<b>A1:M1, A6:M13</b>	2.73 %
Healthcare	<b>A1:M1, A6:M14</b>		2,750	<b>A1:M1, A6:M14</b>	13.63 %
Insurance	<b>A1:M1, A6:M15</b>		2,334	<b>A1:M1, A6:M15</b>	11.57 %
Automotive	<b>A1:M1, A6:M16</b>		12,427	<b>A1:M1, A6:M16</b>	61.58 %
Financial service	<b>A1:M1, A6:M17</b>		3,660	<b>A1:M1, A6:M17</b>	18.14 %
Total	<b>A1:M1</b>	\$	21,721	<b>A1:M1</b>	107.64 %

**Figure 4b.1**

<b>ABC Company</b>					
<b>As of December 31, 20X1</b>					
(in thousands except rate)					
Geography	Investment, fair value			% of net assets	
		<b>L1</b>		<b>L86</b>	
USA East	<b>A1:M1, A7:M18</b>	\$	14,004	<b>A1:M1, A7:M18</b>	69.40 %
USA South	<b>A1:M1, A7:M19</b>		7,717	<b>A1:M1, A7:M19</b>	38.24 %
Total	<b>A1:M1</b>	\$	21,721	<b>A1:M1</b>	107.64 %

**Figure 4c.1**

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]		Duration	InvestmentUnaffiliatedIssuerMember
<b>A4</b>	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
	<b>AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%</b>			
	<b>BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%</b>			
	<b>CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%</b>			
	<b>DDD LLC Class A Common Stock</b>			
	<b>DDD LLC Class B Common Stock</b>			
	<b>EEE LLC Class A Capital Unit</b>			
	<b>EEE LLC Class B Capital Unit</b>			
	<b>EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%</b>			
<b>A5</b>	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
<b>M11</b>	Debt Securities [Member]		Duration	DebtSecuritiesMember
<b>M12</b>	Equity Securities [Member]		Duration	EquitySecuritiesMember
<b>A6</b>	Industry Sector [Axis]		Duration	EquitySecuritiesByIndustryAxis

Figure 4.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
	Industry Sector [Domain]		Duration	EquitySecuritiesIndustryMember
<b>M13</b>	Technology Sector [Member]		Duration	TechnologySectorMember
<b>M14</b>	Healthcare Sector [Member]		Duration	HealthcareSectorMember
<b>M15</b>	Insurance Sector [Member]		Duration	InsuranceSectorMember
<b>M16</b>	Automotive Sector [Member]		Duration	AutomotiveSectorMember
<b>M17</b>	Financial Services Sector [Member]		Duration	FinancialServicesSectorMember
<b>A7</b>	Geographical [Axis]		Duration	StatementGeographicalAxis
	Geographical [Domain]		Duration	SegmentGeographicalDomain
<b>M18</b>	US East Region [Member]		Duration	EastRegionMember
<b>M19</b>	US South Region [Member]		Duration	SouthRegionMember
<b>L1</b>	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
<b>L2</b>	Investment Owned, Cost	Debit	Instant	InvestmentOwnedAtCost
<b>XL75</b>	Investment, Issuer Affiliation [Extensible Enumeration]		Instant	InvestmentIssuerAffiliationExtensibleEnumeration
<b>XL76</b>	Investment, Issuer Name [Extensible Enumeration]		Duration	InvestmentIssuerNameExtensibleEnumeration
<b>XL77</b>	Investment, Type [Extensible Enumeration]		Instant	InvestmentTypeExtensibleEnumeration
<b>L78</b>	Investment Maturity Date		Instant	InvestmentMaturityDate
<b>L79</b>	Investment Interest Rate		Instant	InvestmentInterestRate
<b>XL80</b>	Investment, Variable Interest Rate, Type [Extensible Enumeration]		Instant	InvestmentVariableInterestRateTypeExtensibleEnumeration
<b>L81</b>	Investment, Basis Spread, Variable Rate		Instant	InvestmentBasisSpreadVariableRate
<b>L82</b>	Investment, Interest Rate, Floor		Instant	InvestmentInterestRateFloor
<b>XL83</b>	Investment, Industry Sector [Extensible Enumeration]		Instant	InvestmentIndustrySectorExtensibleEnumeration
<b>L84</b>	Investment, Acquisition Date		Duration	InvestmentAcquisitionDate
<b>L85</b>	Investment Owned, Balance, Principal Amount	Debit	Instant	InvestmentOwnedBalancePrincipalAmount
<b>L86</b>	Investment Owned, Net Assets, Percentage		Instant	InvestmentOwnedPercentOfNetAssets
<b>L87</b>	Investment, Interest Rate, Paid in Kind		Instant	InvestmentInterestRatePaidInKind
<b>L88</b>	Investment, Interest Rate, Paid in Cash		Instant	InvestmentInterestRatePaidInCash

**Figure 4.2 (continues)**

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L89</b>	Investment Owned, Balance, Shares		Instant	InvestmentOwnedBalanceShares
<b>L90</b>	Investment, Restriction Status [true false]		Instant	InvestmentRestrictionStatus
<b>L91</b>	Investment, Significant Unobservable Input [true false]		Instant	InvestmentSignificantUnobservableInput
<b>L92</b>	Investment, Nonincome Producing [true false]		Instant	InvestmentNonIncomeProducing

**Figure 4.2 (continued)**

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label												
	Investment, Issuer Affiliation [Axis] A1												Investment, Unaffiliated Issuer [Member] M1	
	Investment, Identifier [Axis] A4		AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%	BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%	CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%	DDD LLC Class A Common Stock	DDD LLC Class B Common Stock	EEE LLC Class A Capital Unit	EEE LLC Class B Capital Unit	EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%				
	Investment Type [Axis] A5												Debt Securities [Member] M11	Equity Securities [Member] M12
	Date context		20X1-01-01 to 20X1-12-31											
XL76	Investment, Issuer Name [Extensible Enumeration]	Investment, issuer, name	http://www.abc.com/20X11231#AaaLlcMember	http://www.abc.com/20X11231#BbbLlcMember	http://www.abc.com/20X11231#CccLlcMember	http://www.abc.com/20X11231#DddLlcMember	http://www.abc.com/20X11231#DddLlcMember	http://www.abc.com/20X11231#EeeLlcMember	http://www.abc.com/20X11231#EeeLlcMember	http://www.abc.com/20X11231#EeeLlcMember				
L84	Investment, Acquisition Date	Investment, acquisition date	20X0-06-28	20X0-02-28	20X0-02-07					20X0-12-07				
	Date context		20X1-12-31											
XL75	Investment, Issuer Affiliation [Extensible Enumeration]	Investment, issuer, affiliation	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember				
XL77	Investment, Type [Extensible Enumeration]	Investment, type	http://fasb.org/us-gaap/20X1#SeniorLoansMember	http://fasb.org/us-gaap/20X1#SeniorLoansMember	http://fasb.org/us-gaap/20X1#SeniorSubordinatedLoansMember	http://fasb.org/us-gaap/20X1#CommonClassAMember	http://fasb.org/us-gaap/20X1#CommonClassBMember	http://fasb.org/us-gaap/20X1#CapitalUnitClassAMember	http://fasb.org/us-gaap/20X1#CapitalUnitClassBMember	http://fasb.org/us-gaap/20X1#SeniorLoansMember				
L78	Investment Maturity Date	Investment, maturity date	20X2-12-01	20X3-02-01	20X4-02-10					20X3-12-10				
L79	Investment Interest Rate	Investment, interest rate	0.0675	0.0600	0.0800					0.0500				
XL80	Investment, Variable Interest Rate, Type [Extensible Enumeration]	Investment, base rate	http://fasb.org/us-gaap/20X1#SecuredOvernightSofrMember	http://fasb.org/us-gaap/20X1#SecuredOvernightFinancingRateSofrMember										

Figure 4a.3 (continues)

Standard Label	Preferred Label										Investment, Unaffiliated Issuer [Member]		
											<b>M1</b>		
<b>Investment, Issuer Affiliation [Axis]</b> <b>A1</b>													
<b>Investment, Identifier [Axis]</b> <b>A4</b>		<b>AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%</b>	<b>BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%</b>	<b>CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%</b>	<b>DDD LLC Class A Common Stock</b>	<b>DDD LLC Class B Common Stock</b>	<b>EEE LLC Class A Capital Unit</b>	<b>EEE LLC Class B Capital Unit</b>	<b>EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%</b>				
<b>Investment Type [Axis]</b> <b>A5</b>										<b>Debt Securities [Member]</b> <b>M11</b>	<b>Equity Securities [Member]</b> <b>M12</b>		
<b>L81</b> Investment, Basis Spread, Variable Rate	Investment, spread	0.0575	0.0500										
<b>L82</b> Investment, Interest Rate, Floor	Investment, floor	0.0100	0.0100										
<b>L87</b> Investment, Interest Rate, Paid in Kind	Investment, PIK rate			0.0300									
<b>L88</b> Investment, Interest Rate, Paid in Cash	Investment, cash rate			0.0500									
<b>XL83</b> Investment, Industry Sector [Extensible Enumeration]	Investment, industry	<a href="http://fasb.org/us-gaap/20X1#TechnologySectorMember">http://fasb.org/us-gaap/20X1#TechnologySectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#HealthcareSectorMember">http://fasb.org/us-gaap/20X1#HealthcareSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#FinancialServicesSectorMember">http://fasb.org/us-gaap/20X1#FinancialServicesSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#InsuranceSectorMember">http://fasb.org/us-gaap/20X1#InsuranceSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#InsuranceSectorMember">http://fasb.org/us-gaap/20X1#InsuranceSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#AutomotiveSectorMember">http://fasb.org/us-gaap/20X1#AutomotiveSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#AutomotiveSectorMember">http://fasb.org/us-gaap/20X1#AutomotiveSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#AutomotiveSectorMember">http://fasb.org/us-gaap/20X1#AutomotiveSectorMember</a>				
<b>L2</b> Investment Owned, Cost	Investment, amortized cost	541000	2750000	3660000	1557000	446000	2687000	7633000	18000	6969000	12323000	19292000	
<b>L1</b> Investment Owned, Fair Value	Investment, fair value	550000	2750000	3660000	1810000	524000	3685000	7633000	1109000	8069000	13652000	21721000	
<b>L86</b> Investment Owned, Net Assets, Percentage	Investment, % of net assets	0.0273	0.1363	0.1814	0.0897	0.0260	0.1826	0.3782	0.0550	0.3999	0.6765	1.0764	
<b>L85</b> Investment Owned, Balance, Principal Amount	Investment, principal	55000	64000	37000					98000				
<b>L89</b> Investment Owned, Balance, Shares	Investment, shares/units				3232000	936000	30425	7104					

Figure 4a.3 (continues)

Standard Label	Preferred Label										Investment, Unaffiliated Issuer [Member]		
Investment, Issuer Affiliation [Axis] A1											M1		
Investment, Identifier [Axis] A4		AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%	BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%	CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%	DDD LLC Class A Common Stock	DDD LLC Class B Common Stock	EEE LLC Class A Capital Unit	EEE LLC Class B Capital Unit	EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%				
Investment Type [Axis] A5										Debt Securities [Member] M11	Equity Securities [Member] M12		
L90 Investment, Restriction Status [true false]	Investment, securities, subject to restrictions on resale as "restricted securities"	true											
L91 Investment, Significant Unobservable Input [true false]	Investment, securities, fair value using significant unobservable input	true			true	true							
L92 Investment, Nonincome Producing [true false]	Investment, securities, non-income producing				true	true							

Figure 4a.3 (continued)

Standard Label		Preferred Label						
Date context		20x1-12-31						
Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1						
Industry Sector [Axis] A6		Technology Sector [Member] M13	Healthcare Sector [Member] M14	Insurance Sector [Member] M15	Automotive Sector [Member] M16	Financial Services Sector [Member] M17		
L1	Investment Owned, Fair Value	Investment, fair value	550000	2750000	2334000	12427000	3660000	21721000
L86	Investment Owned, Net Assets, Percentage	Investment, % of net assets	0.0273	0.1363	0.1157	0.6158	0.1814	1.0764

Figure 4b.3

Standard Label		Preferred Label			
Date context		20x1-12-31			
Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1			
Geographical [Axis] A7		US East Region [Member] M18	US South Region [Member] M19		
L1	Investment Owned, Fair Value	Investment, fair value	14004000	7717000	21721000
L86	Investment Owned, Net Assets, Percentage	Investment, % of net assets	0.6940	0.3824	1.0764

Figure 4c.3

## Notes:

- “Investment, Identifier [Axis]” (**A4**) is intended to be used to tag each investment and its related information. The members used under this typed dimension are unique for each investment and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each investment such as number of shares, principal amount, and interest rate together.
- “Investment Owned, Fair Value” (**L1**), “Investment, Issuer Affiliation [Axis]” (**A1**), and “Investment, Unaffiliated Issuer [Member]” (**M1**) are intended to be used to tag the **total** of the fair value of investments in unaffiliated issuers. The element “Investment, Issuer Affiliation [Extensible Enumeration]” (**XL75**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique member is intended to be used to communicate the affiliation for each issue. Using the explicit dimension, “Investment, Issuer Affiliation [Axis]” (**A1**), only for disaggregating totals provides users of the data with relevant summations.
- “Investment Type [Axis]” (**A5**), “Debt Securities [Member]” (**M11**), “Equity Securities [Member]” (**M12**) and the applicable line-item elements are intended to be used to tag the **total** value disaggregated by type of investment. The element, “Investment, Type [Extensible Enumeration]” (**XL77**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique member is intended to be used to communicate the type of each investment.
- “Industry Sector [Axis]” (**A6**), “Technology Sector [Member]” (**M13**), “Healthcare Sector [Member]” (**M14**), “Insurance Sector [Member]” (**M15**), “Automotive Sector [Member]” (**M16**), “Financial Services Sector [Member]” (**M17**), and the applicable line-item elements are intended to be used to tag the **total** value disaggregated by type of industry sector. The element “Investment, Industry Sector [Extensible Enumeration]” (**XL83**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique members is intended to be used to communicate the industry sector for each investment.
- “Geographical [Axis]” (**A7**), “US East Region [Member]” (**M18**), “US South Region [Member]” (**M19**), and the applicable line-item elements are intended to be used to tag the **total** value disaggregated by geographical area. The element, “Investment, Issuer

Geographic Region [Extensible Enumeration]” along with “Investment, Identifier [Axis]” (A4) and the applicable unique members is intended to be used to communicate the geographic region for each investment if reported.

- “Investment, Issuer Name [Extensible Enumeration]” (XL76) is intended to be used to tag the name of the issuer of the investment for each individual issue. If amounts are disaggregated by issuer and totals by issuer are reported, then the “Investment, Issuer Name [Axis]” and applicable members are intended to be used for the totals.
- “Investment, Variable Interest Rate, Type [Extensible Enumeration]” (XL80) along with “Investment, Identifier [Axis]” (A4) and the applicable unique members is intended to be used to tag the type of variable interest rate for each issue.
- The dimension “Investment, Issuer Affiliation [Axis]” (A1), and “Investment, Unaffiliated Issuer [Member]” (M1) are used with the “Industry Sector [Axis]” (A6) and “Geographical [Axis]” (A7) in Figures 4b.1 and 4c.1, respectively because the values are only for unaffiliated issuers and there are values for affiliated issuers that are reported but are not included in the example. If there are no affiliated issuers and the values represent report-wide values, the element “Investment, Issuer Affiliation [Extensible Enumeration]” (XL75) is intended to be used instead of the dimension to communicate that all the values are for unaffiliated issuers.

## Example 5—Investments in Affiliates

This Example illustrates the modeling for investments in affiliates reported by an investment company.

<b>ABC Company</b>													
<b>Investments in Affiliates</b>													
<b>As of December 31, 20X1</b>													
(in thousands)													
Issuer	Type of investment <sup>(1)</sup>	Fair value as of December 31, 20X0	Gross additions <sup>(2)</sup>	Gross reductions <sup>(3)</sup>	Fair Value as of December 31, 20X1	Net realized gain (loss)	Net change in unrealized appreciation (depreciation)	Interest credited to income	Dividend credited to income				
<b>A4:FF LLC Preferred Stock</b>													
<b>XL75</b>	Affiliate, controlled	<b>XL76</b>	FF, LLC	<b>XL77</b>	Preferred stock	<b>L1</b> \$ 121	<b>L93</b> 25	<b>L94</b> —	<b>L1</b> \$ 146	<b>L52</b> \$ 25	<b>L55</b> \$ —	<b>L95</b> \$ —	<b>L33</b> \$ —
<b>A4:GG LLC Common Stock</b>													
<b>XL75</b>	Affiliate, controlled	<b>XL76</b>	GG, LLC	<b>XL77</b>	Common stock	<b>L1</b> \$ 355	<b>L93</b> —	<b>L94</b> (101)	<b>L1</b> \$ 254	<b>L52</b> \$ —	<b>L55</b> \$ (114)	<b>L95</b> \$ —	<b>L33</b> \$ 4
<b>A4:GG LLC Unsecured Debt</b>													
<b>XL75</b>	Affiliate, controlled	<b>XL76</b>	GG, LLC	<b>XL77</b>	Unsecured debt	<b>L1</b> \$ 110	<b>L93</b> 11	<b>L94</b> (1)	<b>L1</b> \$ 120	<b>L52</b> \$ —	<b>L55</b> \$ —	<b>L95</b> \$ 56	<b>L33</b> \$ —
<b>A1:M3</b>													
<b>Total affiliate, controlled investments</b>						<b>L1</b> \$ 586	<b>L93</b> 36	<b>L94</b> (102)	<b>L1</b> \$ 520	<b>L52</b> \$ 25	<b>L55</b> \$ (114)	<b>L95</b> \$ 56	<b>L33</b> \$ 4
<b>A4:HH Inc Senior Debt</b>													
<b>XL75</b>	Affiliate, not controlled	<b>XL76</b>	HH, Inc.	<b>XL77</b>	Senior Debt	<b>L1</b> \$ —	<b>L93</b> 280	<b>L94</b> (10)	<b>L1</b> \$ 270	<b>L52</b> \$ 8	<b>L55</b> \$ 10	<b>L95</b> \$ 63	<b>L33</b> \$ 2
<b>A4:II Inc Convertible Debt</b>													
<b>XL75</b>	Affiliate, not controlled	<b>XL76</b>	II, Inc.	<b>XL77</b>	Convertible debt	<b>L1</b> \$ —	<b>L93</b> 22	<b>L94</b> (22)	<b>L1</b> \$ —	<b>L52</b> \$ —	<b>L55</b> \$ 22	<b>L95</b> \$ —	<b>L33</b> \$ —
<b>A4:JJ Inc Membership Units</b>													
<b>XL75</b>	Affiliate, not controlled	<b>XL76</b>	JJ, Inc.	<b>XL77</b>	Membership units	<b>L1</b> \$ —	<b>L93</b> 235	<b>L94</b> (25)	<b>L1</b> \$ 210	<b>L52</b> \$ —	<b>L55</b> \$ 25	<b>L95</b> \$ —	<b>L33</b> \$ —
<b>A1:M4</b>													
<b>Total affiliate not controlled investments</b>						<b>L1</b> \$ —	<b>L93</b> 537	<b>L94</b> (57)	<b>L1</b> \$ 480	<b>L52</b> \$ 8	<b>L55</b> \$ 57	<b>L95</b> \$ 63	<b>L33</b> \$ 2
<b>A1:M2</b>													
<b>Total affiliate controlled and not controlled investments</b>						<b>L1</b> \$ 586	<b>L93</b> 573	<b>L94</b> (159)	<b>L1</b> \$ 1,000	<b>L52</b> \$ 33	<b>L55</b> \$ (57)	<b>L95</b> \$ 119	<b>L33</b> \$ 6
<p>(1) The principal/share amount and ownership detail are shown in the schedule of investments.</p> <p>(2) Gross additions include increases resulting from new investments, accretion of discounts and paid-in-kind interest, any transfer of investments into this category, net realized gain, and net changes in unrealized appreciation.</p> <p>(3) Gross reductions include decreases resulting from principal collections related to investment repayments or sales, impairments, any transfer of investments out of this category, net realized loss, and net changes in unrealized depreciation.</p>													

Figure 5.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M2</b>	Investment, Affiliated Issuer [Member]		Duration	InvestmentAffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]		Duration	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]		Duration	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A4</b>	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
<b>FF LLC Preferred Stock</b>				
<b>GG LLC Common Stock</b>				
<b>GG LLC Unsecured Debt</b>				
<b>HH Inc Senior Debt</b>				
<b>II Inc Convertible Debt</b>				
<b>JJ Inc Membership Units</b>				
<b>L1</b>	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
<b>L33</b>	Dividend Income, Operating	Credit	Duration	DividendIncomeOperating
<b>L52</b>	Debt and Equity Securities, Realized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesRealizedGainLoss
<b>L55</b>	Debt and Equity Securities, Unrealized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesUnrealizedGainLoss
<b>XL75</b>	Investment, Issuer Affiliation [Extensible Enumeration]		Instant	InvestmentIssuerAffiliationExtensibleEnumeration
<b>XL76</b>	Investment, Issuer Name [Extensible Enumeration]		Duration	InvestmentIssuerNameExtensibleEnumeration
<b>XL77</b>	Investment, Type [Extensible Enumeration]		Instant	InvestmentTypeExtensibleEnumeration

Figure 5.2 (continues)

	<b><u>Standard Label</u></b>	<b><u>Balance Type</u></b>	<b><u>Period Type</u></b>	<b><u>Element Name</u></b>
<b>L93</b>	Investments in and Advances to Affiliates, at Fair Value, Gross Additions	Debit	Duration	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossAdditions
<b>L94</b>	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions	Credit	Duration	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossReductions
<b>L95</b>	Interest Income, Operating	Credit	Duration	InterestIncomeOperating

**Figure 5.2 (continued)**

The XBRL report view created using the modeling structure is provided here:

Standard Label		Preferred Label								
		Investment, Affiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]						
		M2	M3	M4						
	Investment, Identifier [Axis]				FF LLC Preferred Stock	GG LLC Common Stock	GG LLC Unsecured Debt	HH Inc Senior Debt	II Inc Convertible Debt	JJ Inc Membership Units
	A1									
	A4									
	Date context	20X0-12-31								
L1	Investment Owned, Fair Value	Investment, fair value	586000	586000	0	121000	355000	110000	0	0
	Date context	20X1-12-31								
XL75	Investment, Issuer Affiliation [Extensible Enumeration]	Investment, issuer, affiliation				<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember</a>	<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember</a>	<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember</a>	<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember</a>	<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember</a>
XL77	Investment, Type [Extensible Enumeration]	Investment, type				<a href="http://fasb.org/us-gaap/20X1#PreferredStockMember">http://fasb.org/us-gaap/20X1#PreferredStockMember</a>	<a href="http://fasb.org/us-gaap/20X1#CommonStockMember">http://fasb.org/us-gaap/20X1#CommonStockMember</a>	<a href="http://fasb.org/us-gaap/20X1#UnsecuredDebtMember">http://fasb.org/us-gaap/20X1#UnsecuredDebtMember</a>	<a href="http://fasb.org/us-gaap/20X1#SeniorNotesMember">http://fasb.org/us-gaap/20X1#SeniorNotesMember</a>	<a href="http://fasb.org/us-gaap/20X1#ConvertibleDebtSecuritiesMember">http://fasb.org/us-gaap/20X1#ConvertibleDebtSecuritiesMember</a>
L1	Investment Owned, Fair Value	Investment, fair value	1000000	520000	480000	146000	254000	120000	270000	0
	Date context	20X1-01-01 to 20X1-12-31								
XL76	Investment, Issuer Name [Extensible Enumeration]	Investment, issuer, name				<a href="http://www.abc.com/20X11231#FfLcMember">http://www.abc.com/20X11231#FfLcMember</a>	<a href="http://www.abc.com/20X11231#GgLcMember">http://www.abc.com/20X11231#GgLcMember</a>	<a href="http://www.abc.com/20X11231#GgLcMember">http://www.abc.com/20X11231#GgLcMember</a>	<a href="http://www.abc.com/20X11231#HhIncMember">http://www.abc.com/20X11231#HhIncMember</a>	<a href="http://www.abc.com/20X11231#IiIncMember">http://www.abc.com/20X11231#IiIncMember</a>
L93	Investments in and Advances to Affiliates, at Fair Value, Gross Additions	Investment, gross additions	573000	36000	537000	25000	0	11000	280000	22000
L94	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions	Investment, gross reductions	159000	102000	57000	0	101000	1000	10000	22000
L52	Debt and Equity Securities, Realized Gain (Loss)	Investment, net realized gain (loss)	33000	25000	8000	25000	0	0	8000	0
L55	Debt and Equity Securities, Unrealized Gain (Loss)	Investment, net change in unrealized appreciation (depreciation)	-57000	-114000	57000	0	-114000	0	10000	22000
L95	Interest Income, Operating	Investment, interest credited to income	119000	56000	63000	0	0	56000	63000	0
L33	Dividend Income, Operating	Investment, dividend credited to income	6000	4000	2000	0	4000	0	2000	0

Figure 5.3

## Notes:

- “Investment, Identifier [Axis]” (A4) is intended to be used to tag each investment and its related information. The members used under this typed dimension are unique for each investment and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each investment such as the fair value, gross additions, and gross reductions together.
- “Investment Owned, Fair Value” (L1), “Investment, Issuer Affiliation [Axis]” (A1), and the applicable member are intended to be used to tag the **total** values of investments disaggregated by affiliation of the issuer of the investment. “Investment, Affiliated Issuer [Member]” (M2) is intended to be used to tag the **total** fair value of investments in controlled and noncontrolled affiliated issuers. “Investment, Affiliated Issuer, Controlled [Member]” (M3) is intended to be used to tag the **total** fair value of investments in controlled affiliated issuers. “Investment, Affiliated Issuer, Noncontrolled [Member]” (M4) is intended to be used to tag the **total** fair value of investments in noncontrolled affiliated issuers. The element “Investment, Issuer Affiliation [Extensible Enumeration]” (XL75) along with “Investment, Identifier [Axis]” (A4) and the applicable unique member is intended to be used to communicate the type of each investment by affiliation.
- The element “Investment, Type [Extensible Enumeration]” (XL77) along with “Investment, Identifier [Axis]” (A4) and the applicable unique member is intended to be used to communicate the type of each investment.
- “Investment, Issuer Name [Extensible Enumeration]” (XL76) is intended to be used to tag the name of the issuer of the investment for each individual issue. If amounts are disaggregated by issuer and totals by issuer are reported, then the “Investment, Issuer Name [Axis]” and applicable members are intended to be used for the totals.
- “Investments in and Advances to Affiliates, at Fair Value, Gross Additions” (L93) is intended to be used to tag the gross additions to the investments in and advances to the affiliates including, but not limited to, new investments, any transfers of investment into a specific category, the net realized gain, and net changes in unrealized appreciation on investments.

- “Investments in and Advances to Affiliates, at Fair Value, Gross Reductions” (L94) is intended to be used to tag the gross reductions to the investments in and advances to the affiliates including, but not limited to, principal collections related to investment repayments or sales, impairments, any transfers of investment out of a specific category, the net realized loss, and net changes in unrealized depreciation on investments.
- The additional information for the schedule of investments for affiliated issuers is not illustrated but would follow the modeling as shown for unaffiliated issuers in Example 4 using the members for affiliated issuers as applicable.

## Example 6—Schedule of Open Forward Foreign Currency Contracts

This Example illustrates the modeling for the disclosure of open foreign currency forward contracts reported by an investment company. Those derivative instruments are subject to a master netting arrangement.

ABC Company						
Forward Foreign Currency Contracts						
As of December 31, 20X1						
(in thousands)						
Derivative instrument description	Notional amount to be purchased	Notional amount to be sold	Counterparty	Settlement date	Unrealized appreciation	Unrealized depreciation
<b>A8:Counterparty XYZ Company Settlement Date 1/18/20x2</b>						
<b>XL96*</b> Foreign currency forward exchange contract	<b>L97</b> \$ 56	<b>L98</b> CAD 72	<b>XL99*</b> XYZ company	<b>L100</b> 1/18/20X2	<b>L102</b> \$ —	<b>L101</b> \$ (1)
<b>A8:Counterparty XYZ Company Settlement Date 2/17/20x2</b>						
<b>XL96*</b> Foreign currency forward exchange contract	<b>L97</b> \$ 59	<b>L98</b> CAD 70	<b>XL99*</b> XYZ company	<b>L100</b> 2/17/20X2	<b>L102</b> \$ —	<b>L101</b> \$ (1)
<b>A8:Counterparty XYZ Company Settlement Date 3/18/20x4</b>						
<b>XL96*</b> Foreign currency forward exchange contract	<b>L97</b> \$ 11,827	<b>L98</b> AUD 15,410	<b>XL99*</b> XYZ company	<b>L100</b> 3/18/20X4	<b>L102</b> \$ 427	<b>L101</b> \$ —
<b>Total</b>					<b>L102, A2:M7</b> \$ 427	<b>L101, A2:M7</b> \$ (2)
Currency Abbreviations:						
\$ - U.S. Dollar						
CAD - Canadian Dollar						
AUD - Australian Dollar						

Figure 6.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A2</b>	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
<b>M7</b>	Foreign Exchange Forward [Member]		Duration	ForeignExchangeForwardMember
<b>A8</b>	Open Forward Foreign Currency Contract, Identifier [Axis]		Duration	OpenForwardForeignCurrencyContractIdentifierAxis
	<b>Counterparty XYZ Company Settlement Date 1/18/20x2</b>			
	<b>Counterparty XYZ Company Settlement Date 2/17/20x2</b>			
	<b>Counterparty XYZ Company Settlement Date 3/18/20x4</b>			
<b>XL96*</b>	Derivative, Type [Extensible Enumeration]		Instant	DerivativeTypeExtensibleEnumeration
<b>L97</b>	Derivative Liability, Notional Amount		Instant	DerivativeLiabilityNotionalAmount
<b>L98</b>	Derivative Asset, Notional Amount		Instant	DerivativeAssetNotionalAmount
<b>XL99*</b>	Derivative, Counterparty Name [Extensible Enumeration]		Instant	DerivativeCounterpartyNameExtensibleEnumeration
<b>L100</b>	Derivative, Contract End Date		Duration	DerivativeMaturityDates
<b>L101</b>	Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
<b>L102</b>	Derivative Asset, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement

**Figure 6.2**

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label				
	Open Forward Foreign Currency Contract, Identifier [Axis] A8		Counterparty XYZ Company Settlement Date 1/18/20x2	Counterparty XYZ Company Settlement Date 2/17/20x2	Counterparty XYZ Company Settlement Date 3/18/20x4	Foreign Exchange Forward [Member] M7
	Derivative Instrument [Axis] A2					
	Date context		20x1-12-31			
XL96*	Derivative, Type [Extensible Enumeration]	Derivative, type, foreign currency forward exchange contract	<a href="http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember">http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember</a>	<a href="http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember">http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember</a>	<a href="http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember">http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember</a>	
L97	Derivative Liability, Notional Amount	Derivative, foreign currency contract, notional amount to be purchased	56000	59000	11827000	
L98	Derivative Asset, Notional Amount	Derivative, foreign currency contract, notional amount to be sold	72000	70000	15410000	
XL99*	Derivative, Counterparty Name [Extensible Enumeration]	Derivative, foreign currency contract, counterparty, name	<a href="http://www.abc.com/20X11231#XYZCompanyMember">http://www.abc.com/20X11231#XYZCompanyMember</a>	<a href="http://www.abc.com/20X11231#XYZCompanyMember">http://www.abc.com/20X11231#XYZCompanyMember</a>	<a href="http://www.abc.com/20X11231#XYZCompanyMember">http://www.abc.com/20X11231#XYZCompanyMember</a>	
L101	Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement	Derivative, foreign currency contract, unrealized depreciation	1000	1000	0	2000
L102	Derivative Asset, Gross Asset Including Not Subject to Master Netting Arrangement	Derivative, foreign currency contract, unrealized appreciation	0	0	427000	427000
	Date context		20x1-01-01 to 20x1-12-31			
L100	Derivative, Contract End Date	Derivative, foreign currency contract, settlement date	20x2-01-18	20x2-02-17	20x4-03-18	

Figure 6.3

**Notes:**

- “Open Forward Foreign Currency Contract, Identifier [Axis]” (**A8**) is intended to be used to tag each contract and its related information. The members used under this typed dimension are unique for each contract and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each contract such as notional amount, counterparty, and settlement date together.
- “Derivative, Counterparty Name [Extensible Enumeration]” (**XL99\***) and “Derivative, Type [Extensible Enumeration]” (**XL96\***) are intended to be used to tag the counterparty name and type of derivative contract for each unique contract.
- “Derivative Asset, Gross Asset Including Not Subject to Master Netting Arrangement” (**L102**) is intended to be used to tag the value of \$427 thousand for unrealized appreciation and “Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement” (**L101**) is intended to be used to tag the value of \$2 thousand for unrealized depreciation on the forward foreign currency contract. The dimension “Derivative Instrument [Axis]” (**A2**) with “Foreign Exchange Forward [Member]” (**M7**) is used because there are other derivative instruments and the forward foreign currency contract only represents a portion of total derivatives.
- The identification of the currency would be provided in the units as applicable.

### Example 7—Disclosure of Financial Support to Investees

This Example illustrates the modeling for the disclosure of financial support that an investment company is contractually required to provide to its investees but has not yet provided.

<b>ABC Company</b>		<b>December 31, 20X1</b>	
(in thousands)			
Unfunded delayed draw commitments	<b>L105, A9:M20</b>	\$	900
Unfunded revolving credit line commitments	<b>L105, A9:M21</b>		220
<b>Total unfunded commitments</b>	<b>L105</b>	<b>\$</b>	<b>1,120</b>

**Figure 7a.1**

<b>ABC Company</b>											
<b>As of December 31, 20X1</b>											
(in thousands)											
<u>Portfolio company name</u>	<u>Investment type</u>	<u>Commitment type</u>	<u>Total commitments</u>	<u>Unfunded commitments</u>							
<b>A4:AAA LLC Senior Secured First Line Debt, Delayed Draw Loan Support</b>											
<b>XL76</b>	AAA, LLC	<b>XL77</b>	Senior secured first lien debt	<b>XL103</b>	Delayed draw loan	<b>L104</b>	600	<b>L105</b>	400		
<b>A4:AAA LLC Senior Secured First Line Debt, Revolving Credit Line Support</b>											
<b>XL76</b>	AAA, LLC	<b>XL77</b>	Senior secured first lien debt	<b>XL103</b>	Revolving credit line	<b>L104</b>	420	<b>L105</b>	220		
<b>A4:BBB LLC Senior Secured First Line Debt, Delayed Draw Loan Support</b>											
<b>XL76</b>	BBB, LLC	<b>XL77</b>	Senior secured first lien debt	<b>XL103</b>	Delayed draw loan	<b>L104</b>	750	<b>L105</b>	500		
<b>Total</b>						<b>L104</b>	<b>\$</b>	<b>1,770</b>	<b>L105</b>	<b>\$</b>	<b>1,120</b>

**Figure 7b.1**

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A4</b>	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
<b>AAA LLC Senior Secured First Line Debt, Delayed Draw Loan Support</b>				
<b>AAA LLC Senior Secured First Line Debt, Revolving Credit Line Support</b>				
<b>BBB LLC Senior Secured First Line Debt, Delayed Draw Loan Support</b>				
<b>A9</b>	Financial Support to Nonconsolidated Legal Entity [Axis]		Duration	FinancialSupportToNonconsolidatedLegalEntityAxis
	Financial Support to Nonconsolidated Legal Entity [Domain]		Duration	FinancialSupportToNonconsolidatedLegalEntityDomain
<b>M20</b>	Delayed Draw Term Loan (DDTL) [Member]		Duration	DelayedDrawTermLoanMember
<b>M21</b>	Revolving Credit Facility [Member]		Duration	RevolvingCreditFacilityMember
<b>XL76</b>	Investment, Issuer Name [Extensible Enumeration]		Duration	InvestmentIssuerNameExtensibleEnumeration
<b>XL77</b>	Investment, Type [Extensible Enumeration]		Instant	InvestmentTypeExtensibleEnumeration
<b>XL103</b>	Investment Company, Financial Support, Type [Extensible Enumeration]		Instant	InvestmentCompanyFinancialSupportTypeExtensibleEnumeration
<b>L104</b>	Investment Company, Financial Support to Investee Contractually Required, Amount	Credit	Instant	InvestmentCompanyFinancialSupportToInvesteeContractuallyRequiredAmount
<b>L105</b>	Investment Company, Financial Support to Investee Contractually Required, Not Provided, Amount	Credit	Instant	InvestmentCompanyFinancialCommitmentToInvesteeFutureAmount

**Figure 7.2**

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label			
	Financial Support to Nonconsolidated Legal Entity [Axis] <b>A9</b>		Delayed Draw Term Loan (DDTL) [Member] <b>M20</b>	Revolving Credit Facility [Member] <b>M21</b>	Report-Wide Value
	Date context		20X1-12-31		
<b>L105</b>	Investment Company, Financial Support to Investee Contractually Required, Not Provided, Amount	Unfunded Commitments	900000	220000	1120000

Figure 7a.3

	Standard Label	Preferred Label				
	Investment, Identifier [Axis] <b>A4</b>		AAA LLC Senior Secured First Line Debt, Delayed Draw Loan Support	AAA LLC Senior Secured First Line Debt, Revolving Credit Line Support	BBB LLC Senior Secured First Line Debt, Delayed Draw Loan Support	Report-Wide Value
	Date context		20X1-01-01 to 20X1-12-31			
<b>XL76</b>	Investment, Issuer Name [Extensible Enumeration]	Portfolio company name	<a href="http://www.abc.com/20X11231#AaaLlcMember">http://www.abc.com/20X11231#AaaLlcMember</a>	<a href="http://www.abc.com/20X11231#AaaLlcMember">http://www.abc.com/20X11231#AaaLlcMember</a>	<a href="http://www.abc.com/20X11231#BbbLlcMember">http://www.abc.com/20X11231#BbbLlcMember</a>	
	Date context		20X1-12-31			
<b>XL77</b>	Investment, Type [Extensible Enumeration]	Investment type	<a href="http://www.abc.com/20X11231#FirstLienSeniorSecured">http://www.abc.com/20X11231#FirstLienSeniorSecured</a>	<a href="http://www.abc.com/20X11231#FirstLienSeniorSecured">http://www.abc.com/20X11231#FirstLienSeniorSecured</a>	<a href="http://www.abc.com/20X11231#FirstLienSeniorSecured">http://www.abc.com/20X11231#FirstLienSeniorSecured</a>	
<b>XL103</b>	Investment Company, Financial Support, Type [Extensible Enumeration]	Commitment type	<a href="http://fasb.org/us-gaap/20X1#DelayedDrawLoanMember">http://fasb.org/us-gaap/20X1#DelayedDrawLoanMember</a>	<a href="http://fasb.org/us-gaap/20X1#RevolvingCreditFacilityMember">http://fasb.org/us-gaap/20X1#RevolvingCreditFacilityMember</a>	<a href="http://fasb.org/us-gaap/20X1#DelayedDrawLoanMember">http://fasb.org/us-gaap/20X1#DelayedDrawLoanMember</a>	
<b>L104</b>	Investment Company, Financial Support to Investee Contractually Required, Amount	Total commitments	600000	420000	750000	1770000
<b>L105</b>	Investment Company, Financial Support to Investee Contractually Required, Not Provided, Amount	Unfunded commitments	400000	220000	500000	1120000

Figure 7b.3

## Notes:

- “Investment, Identifier [Axis]” (**A4**) provides a flexible structure for and is intended to be used to tag the financial support and all the details associated with it for each investee including the name of the portfolio company, the type of investment, the commitment type, total commitment, and unfunded commitment. The member used under this typed dimension is unique for each commitment and included in an instance document rather than an extension taxonomy.
- “Investment Company, Financial Support to Investee Contractually Required, Not Provided, Amount” (**L105**), “Financial Support to Nonconsolidated Legal Entity [Axis]” (**A9**) and the applicable members are intended to be used to tag the reported value of the total unfunded financial support disaggregated by type. “Delayed Draw Term Loan (DDTL) [Member]” (**M20**) is intended to be used to tag the value of the unfunded commitments for delayed draw term loans and “Revolving Credit Facility [Member]” (**M21**) is intended to be used to tag the value of unfunded commitments for revolving credit loans.
- “Investment Company, Financial Support, Type [Extensible Enumeration]” (**XL103**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique member is intended to be used to tag the financial support type for each commitment.

## Example 8—Schedule of Open Swap Contracts

This Example illustrates the modeling for the disclosure of interest rate swap contracts reported by an investment company.

<b>ABC Company</b> <b>Interest Rate Swap</b> <b>As of December 31, 20X1</b> <b>(in thousands except rate data)</b>												
Derivative instrument	Fixed rate company receives	Floating rate company pays		Counterparty	Maturity date	Notional amount	Value (Asset)	Value (Liability)	Upfront premium paid	Upfront premium received	Unrealized appreciation	Unrealized depreciation
<b>A10: Interest Rate Swap Fixed Rate Received 7.11% Floating Rate Paid SOFR+2.58% Counterparty DEF Company Due 1/9/20x4</b>												
<b>XL96*</b>	<b>L107*</b>	<b>XL109*</b>	<b>L108*</b>	<b>XL99*</b>	<b>L100</b>	<b>L106</b>	<b>L111*</b>	<b>L110*</b>	<b>L113</b>	<b>L112</b>	<b>L102</b>	<b>L101</b>
Interest rate swap	7.11 %	SOFR	+	2.58 %	DEF company	1/9/20X4	\$ 900	\$ -	\$ (133)	\$ -	\$ -	\$ (133)
<b>A10: Interest Rate Swap Fixed Rate Received 5.88% Floating Rate Paid SOFR+2.02% Counterparty DEF Company Due 7/5/20x4</b>												
<b>XL96*</b>	<b>L107*</b>	<b>XL109*</b>	<b>L108*</b>	<b>XL99*</b>	<b>L100</b>	<b>L106</b>	<b>L111*</b>	<b>L110*</b>	<b>L113</b>	<b>L112</b>	<b>L102</b>	<b>L101</b>
Interest rate swap	5.88 %	SOFR	+	2.02 %	DEF company	7/5/20X4	\$ 1,000	\$ 4	\$ -	\$ -	\$ 4	\$ -
									<b>L113</b>	<b>L112</b>	<b>L102, A2: M6</b>	<b>L101, A2: M6</b>
Total									\$ -	\$ -	\$ 4	\$ (133)

Figure 8.1

The legend for the elements used to tag these facts follows:

	<b>Standard Label</b>	<b>Balance Type</b>	<b>Period Type</b>	<b>Element Name</b>
<b>A2</b>	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
<b>M6</b>	Interest Rate Swap [Member]		Duration	InterestRateSwapMember
<b>A10</b>	Open Swap Contract, Identifier [Axis]		Duration	OpenSwapContractIdentifierAxis
	<b>Interest Rate Swap Fixed Rate Received 7.11% Floating Rate Paid SOFR+2.58% Counterparty DEF Company Due 1/9/20x4</b>			
	<b>Interest Rate Swap Fixed Rate Received 5.88% Floating Rate Paid SOFR+2.02% Counterparty DEF Company Due 7/5/20x4</b>			
<b>XL96*</b>	Derivative, Type [Extensible Enumeration]		Instant	DerivativeTypeExtensibleEnumeration
<b>XL99*</b>	Derivative, Counterparty Name [Extensible Enumeration]		Instant	DerivativeCounterpartyNameExtensibleEnumeration
<b>L100</b>	Derivative, Contract End Date		Duration	DerivativeMaturityDates
<b>L101</b>	Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
<b>L102</b>	Derivative Asset, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
<b>L106</b>	Derivative, Notional Amount		Instant	DerivativeNotionalAmount
<b>L107*</b>	Derivative, Fixed Interest Rate, Receive		Instant	DerivativeFixedInterestRateReceive
<b>L108*</b>	Derivative, Variable Interest Rate, Pay, Basis Spread		Instant	DerivativeVariableInterestRatePayBasisSpread
<b>XL109*</b>	Derivative, Variable Interest Rate, Pay, Type [Extensible Enumeration]		Instant	DerivativeVariableInterestRatePayTypeExtensibleEnumeration
<b>L110*</b>	Derivative Liability, before Upfront Payment or Receipt	Credit	Instant	DerivativeLiabilityBeforeUpfrontPaymentOrReceipt
<b>L111*</b>	Derivative Asset, before Upfront Payment or Receipt	Debit	Instant	DerivativeAssetBeforeUpfrontPaymentOrReceipt
<b>L112</b>	Derivative, Premium Received	Credit	Instant	OpenOptionContractsWrittenPremiums
<b>L113</b>	Derivative, Premium Paid	Debit	Instant	DerivativePremiumPaid

**Figure 8.2**

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label			Interest Rate Swap [Member]
	Derivative Instrument [Axis] <b>A2</b>				<b>M6</b>
	Open Swap Contract, Identifier [Axis] <b>A10</b>		Interest Rate Swap Fixed Rate Received 7.11% Floating Rate Paid SOFR+2.58% Counterparty DEF Company Due 1/9/20x4	Interest Rate Swap Fixed Rate Received 5.88% Floating Rate Paid SOFR+2.02% Counterparty DEF Company Due 7/5/20x4	
	Date context		<b>20X1-12-31</b>		
<b>XL96*</b>	Derivative, Type [Extensible Enumeration]	Derivative, type, interest rate swap	<a href="http://fasb.org/us-gaap/20X1#InterestRateSwapMember">http://fasb.org/us-gaap/20X1#InterestRateSwapMember</a>	<a href="http://fasb.org/us-gaap/20X1#InterestRateSwapMember">http://fasb.org/us-gaap/20X1#InterestRateSwapMember</a>	
<b>XL99*</b>	Derivative, Counterparty Name [Extensible Enumeration]	Derivative, interest rate swap, counterparty	<a href="http://www.abc.com/20X11231#DefCompanyMember">http://www.abc.com/20X11231#DefCompanyMember</a>	<a href="http://www.abc.com/20X11231#DefCompanyMember">http://www.abc.com/20X11231#DefCompanyMember</a>	
<b>L101</b>	Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement	Derivative, interest rate swap, unrealized depreciation	133000	0	133000
<b>L102</b>	Derivative Asset, Gross Asset Including Not Subject to Master Netting Arrangement	Derivative, interest rate swap, unrealized appreciation	0	4000	4000
<b>L106</b>	Derivative, Notional Amount	Derivative, interest rate swap, notional amount	900000	1000000	
<b>L107*</b>	Derivative, Fixed Interest Rate, Receive	Derivative, interest rate swap, fixed rate company receives	0.0711	0.0588	
<b>L108*</b>	Derivative, Variable Interest Rate, Pay, Basis Spread	Derivative, interest rate swap, floating rate company pays, basis spread	0.0258	0.0202	
<b>XL109*</b>	Derivative, Variable Interest Rate, Pay, Type [Extensible Enumeration]	Derivative, interest rate swap, floating rate company pays, base rate	<a href="http://fasb.org/us-gaap/20X1#SecuredOvernightFinancingRateSofrMember">http://fasb.org/us-gaap/20X1#SecuredOvernightFinancingRateSofrMember</a>	<a href="http://fasb.org/us-gaap/20X1#SecuredOvernightFinancingRateSofrMember">http://fasb.org/us-gaap/20X1#SecuredOvernightFinancingRateSofrMember</a>	
<b>L110*</b>	Derivative Liability, before Upfront Payment or Receipt	Derivative, interest rate swap, value (liability)	133000	0	
<b>L111*</b>	Derivative Asset, before Upfront Payment or Receipt	Derivative, interest rate swap, value (asset)	0	4000	
<b>L112</b>	Derivative, Premium Received	Derivative, interest rate swap, unrealized appreciation	0	0	0
<b>L113</b>	Derivative, Premium Paid	Derivative, interest rate swap, upfront payment	0	0	0
	Date context		<b>20X1-01-01 to 20X1-12-31</b>		
<b>L100</b>	Derivative, Contract End Date	Derivative, interest rate swap, maturity date	20X4-01-09	20X4-07-05	

Figure 8.3

## Notes:

- “Open Swap Contract, Identifier [Axis]” (**A10**) is intended to be used to tag each contract and its related information. The members used under this typed dimension are unique for each contract and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each contract such as fixed interest rate received, floating interest rate paid, counterparty, maturity date, notional amount, upfront payment and unrealized appreciation (depreciation) together.
- “Derivative Asset, Gross Asset Including Not Subject to Master Netting Arrangement” (**L102**) and “Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement” (**L101**) with “Derivative Instrument [Axis]” (**A2**) and “Interest Rate Swap [Member]” (**M6**) are intended to be used to tag value of 4 thousand for unrealized appreciation and 133 thousand for unrealized depreciation on the interest rate swap contract because it is not the report-wide value. If the facts are report-wide values, “Derivative Asset, Gross Asset Including Not Subject to Master Netting Arrangement” (**L102**) and “Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement” (**L101**) are intended to be used without a dimension.
- “Derivative, Type [Extensible Enumeration]” (**XL96\***), “Derivative, Variable Interest Rate, Pay, Type [Extensible Enumeration]” (**XL109\***) and “Derivative, Counterparty Name [Extensible Enumeration]” (**XL99\***) are intended to be used to tag the type of derivative contract, type of variable interest rate, and counterparty name, respectively, for each unique contract.

### Section3: Examples of Modeling—Virtual Fact Option for Schedule of Investments

#### Example 4A—Schedule of Investments in Securities of Unaffiliated Issuers

This Example illustrates the modeling for the schedule of investments in securities of unaffiliated issuers reported by an investment company using the virtual fact option.

ABC Company														
Schedule of Investments as of December 31, 20X1														
(in thousands, except share, rate, unit data)														
Non-Affiliate Investments														
Issuer	Type of investment	Maturity date	Interest rate	Base rate	Spread	PIK rate	Cash rate	Floor	Industry	Acquisition date	Principal/shares/units	Amortized cost	Fair value	% of net assets
<b>A4:AAA LLC Senior Loan   AFF=Unaff ISS=AaaLlc TYP=SrLo VRB=SFR IND=Tech</b>														
Unaffiliated	AAA, LLC	Senior loan <sup>(1)(2)</sup>	L78 12/1/20X2	L79 6.75 %	L81 SOFR	5.75 %		L82 1.00 %	Technology	L84 6/28/20X0	L85 55 \$	L2 541 \$	L1 550 \$	L86 2.73 %
<b>A4:BBB LLC Senior Loan   AFF=Unaff ISS=BbbLlc TYP=SrLo VRB=SFR IND=Hlth</b>														
Unaffiliated	BBB, LLC	Senior loan	L78 2/1/20X3	L79 6.00 %	L81 SOFR	5.00 %		L82 1.00 %	Healthcare	L84 2/28/20X0	L85 64 \$	L2 2,750 \$	L1 2,750 \$	L86 13.63 %
<b>A4:CCC LLC Senior Subordinated Loan   AFF=Unaff ISS=CccLlc TYP=SrSubLo IND=FinSer</b>														
Unaffiliated	CCC, LLC	Senior subordinated loan	L78 2/10/20X4	L79 8.00 %		L87 3.00 %	L88 5.00 %		Financial Service	L84 2/7/20X0	L85 37 \$	L2 3,660 \$	L1 3,660 \$	L86 18.14 %
<b>A4:DDD LLC Class A Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStA IND=Insur</b>														
Unaffiliated	DDD, LLC	Class A common stock <sup>(2)(3)</sup>							Insurance		L89 3,232,000	L2 1,557	L1 1,810	L86 8.97 %
<b>A4:DDD LLC Class B Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStB IND=Insur</b>														
Unaffiliated	DDD, LLC	Class B common stock <sup>(2)(3)</sup>							Insurance		L89 936,000	L2 446	L1 524	L86 2.60 %

Figure 4A.1 (continues)

**ABC Company**  
**Schedule of Investments as of December 31, 20X1**  
(in thousands, except share, rate, unit data)

**Non-Affiliate Investments**

Issuer	Type of investment	Maturity date	Interest rate	Base rate	Spread	PIK rate	Cash rate	Floor	Industry	Acquisition date	Principal/ shares/units	Amortized cost	Fair value	% of net assets			
<b>A4:EEE LLC Class A Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUCA IND=Auto</b>																	
Unaffiliated	EEE, LLC	Class A capital unit							Automotive		L89 30,425	L2 2,687	L1 3,685	L86 18.26 %			
<b>A4:EEE LLC Class B Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUCB IND=Auto</b>																	
Unaffiliated	EEE, LLC	Class B capital unit							Automotive		L89 7,104	L2 7,633	L1 7,633	L86 37.82 %			
<b>A4:EEE LLC Senior Loan   AFF=Unaff ISS=EeeLlc TYP=SrLo IND=Auto</b>																	
Unaffiliated	EEE, LLC	Senior Loan	L78 12/10/20X3	L79 5.00 %					Automotive	L84 12/7/20X0	L85 \$ 98	L2 18	L1 1,109	L86 5.50 %			
<b>Total Non-Affiliate Debt Investments</b>												L2, A1:M1, A5:M11	L1, A1:M1, A5:M11	L86, A1:M1, A5:M11	6,969	8,069	39.99 %
<b>Total Non-Affiliate Equity Investments</b>												L2, A1:M1, A5:M12	L1, A1:M1, A5:M12	L86, A1:M1, A5:M12	12,323	13,652	67.65 %
<b>Total Non-Affiliate Investments</b>												L2, A1:M1	L1, A1:M1	L86, A1:M1	\$ 19,292	\$ 21,721	107.64 %

- (1) Represents investments that are subject to restrictions on resale as "restricted securities"
- (2) The fair value of each issue of securities was valued using significant unobservable inputs
- (3) Each issue of securities is non-income producing

**Figure 4A.1 (continued)**

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]		Duration	InvestmentUnaffiliatedIssuerMember
<b>A4</b>	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
	<b>AAA LLC Senior Loan   AFF=Unaff ISS=AaaLlc TYP=SrLo VRB=SFR IND=Tech</b>			
	<b>BBB LLC Senior Loan   AFF=Unaff ISS=BbbLlc TYP=SrLo VRB=SFR IND=Hlth</b>			
	<b>CCC LLC Senior Subordinated Loan   AFF=Unaff ISS=CccLlc TYP=SrSubLo IND=FinSer</b>			
	<b>DDD LLC Class A Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStA IND=Insur</b>			
	<b>DDD LLC Class B Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStB IND=Insur</b>			
	<b>EEE LLC Class A Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUCA IND=Auto</b>			
	<b>EEE LLC Class B Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUCB IND=Auto</b>			
	<b>EEE LLC Senior Loan   AFF=Unaff ISS=EeeLlc TYP=SrLo IND=Auto</b>			

Figure 4A.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A5</b>	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
<b>M11</b>	Debt Securities [Member]		Duration	DebtSecuritiesMember
<b>M12</b>	Equity Securities [Member]		Duration	EquitySecuritiesMember
	Investment, Issuer Name [Axis]		Duration	InvestmentIssuerNameAxis
	Investment, Issuer Name [Domain]		Duration	InvestmentIssuerNameDomain
	AAA, LLC [Member]		Duration	AaaLlcMember
	BBB, LLC [Member]		Duration	BbbLlcMember
	CCC, LLC [Member]		Duration	CccLlcMember
	DDD, LLC [Member]		Duration	DddLlcMember
	EEE, LLC [Member]		Duration	EeeLlcMember
<b>L1</b>	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
<b>L2</b>	Investment Owned, Cost	Debit	Instant	InvestmentOwnedAtCost
<b>L78</b>	Investment Maturity Date		Instant	InvestmentMaturityDate
<b>L79</b>	Investment Interest Rate		Instant	InvestmentInterestRate
<b>L81</b>	Investment, Basis Spread, Variable Rate		Instant	InvestmentBasisSpreadVariableRate
<b>L82</b>	Investment, Interest Rate, Floor		Instant	InvestmentInterestRateFloor
<b>L84</b>	Investment, Acquisition Date		Duration	InvestmentAcquisitionDate
<b>L85</b>	Investment Owned, Balance, Principal Amount	Debit	Instant	InvestmentOwnedBalancePrincipalAmount
<b>L86</b>	Investment Owned, Net Assets, Percentage		Instant	InvestmentOwnedPercentOfNetAssets
<b>L87</b>	Investment, Interest Rate, Paid in Kind		Instant	InvestmentInterestRatePaidInKind
<b>L88</b>	Investment, Interest Rate, Paid in Cash		Instant	InvestmentInterestRatePaidInCash
<b>L89</b>	Investment Owned, Balance, Shares		Instant	InvestmentOwnedBalanceShares
<b>L90</b>	Investment, Restriction Status [true false]		Instant	InvestmentRestrictionStatus
<b>L91</b>	Investment, Significant Unobservable Input [true false]		Instant	InvestmentSignificantUnobservableInput
<b>L92</b>	Investment, Nonincome Producing [true false]		Instant	InvestmentNonIncomeProducing

Figure 4A.2 (continued)

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label												
	Investment, Issuer Affiliation [Axis] <b>A1</b>												Investment, Unaffiliated Issuer [Member] <b>M1</b>	
	Investment, Identifier [Axis] <b>A4</b>		A4:AAA LLC Senior Loan   AFF=Unaff ISS=AaaLlc TYP=SrLo VRB=SFR IND=Tech	A4:BBB LLC Senior Loan   AFF=Unaff ISS=BbbLlc TYP=SrLo VRB=SFR IND=Hlth	A4:CCC LLC Senior Subordinated Loan   AFF=Unaff ISS=CccLlc TYP=SrSubLo IND=FinSer	A4:DDD LLC Class A Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStA IND=Insur	A4:DDD LLC Class B Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStB IND=Insur	A4:EEE LLC Class A Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUC A IND=Auto	A4:EEE LLC Class B Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUC B IND=Auto	A4:EEE LLC Senior Loan   AFF=Unaff ISS=EeeLlc TYP=SrLo IND=Auto				
	Investment Type [Axis] <b>A5</b>												Debt Securities [Member] <b>M11</b>	Equity Securities [Member] <b>M12</b>
	Date context		20X1-01-01 to 20X1-12-31											
<b>L84</b>	Investment, Acquisition Date	Investment, acquisition date	20X0-06-28	20X0-02-28	20X0-02-07							20X0-12-07		
	Date context		20X1-12-31											
<b>L78</b>	Investment, Maturity Date	Investment, maturity date	20X2-12-01	20X3-02-01	20X4-02-10							20X3-12-10		
<b>L79</b>	Investment, Interest Rate	Investment, interest rate	0.0675	0.0600	0.0800							0.0500		
<b>L81</b>	Investment, Basis Spread, Variable Rate	Investment, spread	0.0575	0.0500										
<b>L82</b>	Investment, Interest Rate, Floor	Investment, floor	0.0100	0.0100										
<b>L87</b>	Investment, Interest Rate, Paid in Kind	Investment, PIK rate			0.0300									
<b>L88</b>	Investment, Interest Rate, Paid in Cash	Investment, cash rate			0.0500									
<b>L2</b>	Investment Owned, Cost	Investment, amortized cost	541000	2750000	3660000	1557000	446000	2687000	7633000	18000	6969000	12323000	19292000	
<b>L1</b>	Investment Owned, Fair Value	Investment, fair value	550000	2750000	3660000	1810000	524000	3685000	7633000	1109000	8069000	13652000	21721000	
<b>L86</b>	Investment Owned, Net Assets, Percentage	Investment, % of net assets	0.0273	0.1363	0.1814	0.0897	0.0260	0.1826	0.3782	0.0550	0.3999	0.6765	1.0764	
<b>L85</b>	Investment Owned, Balance, Principal Amount	Investment, principal	55000	64000	37000					98000				

Figure 4A.3 (continues)

Standard Label	Preferred Label										Investment, Unaffiliated Issuer [Member]			
Investment, Issuer Affiliation [Axis] A1												M1		
Investment, Identifier [Axis] A4		A4:AAA LLC Senior Loan   AFF=Unaff   ISS=AaaLlc   TYP=SrLo   VRB=SFR   IND=Tech	A4:BBB LLC Senior Loan   AFF=Unaff   ISS=BbbLlc   TYP=SrLo   VRB=SFR   IND=Hlth	A4:CCC LLC Senior Subordinated Loan   AFF=Unaff   ISS=CccLlc   TYP=SrSubLo   IND=FinSer	A4:DDD LLC Class A Common Stock   AFF=Unaff   ISS=DddLlc   TYP=CmStA   IND=Insur	A4:DDD LLC Class B Common Stock   AFF=Unaff   ISS=DddLlc   TYP=CmStB   IND=Insur	A4:EEE LLC Class A Capital Unit   AFF=Unaff   ISS=EeeLlc   TYP=CpUC   A IND=Auto	A4:EEE LLC Class B Capital Unit   AFF=Unaff   ISS=EeeLlc   TYP=CpUC   B IND=Auto	A4:EEE LLC Senior Loan   AFF=Unaff   ISS=EeeLlc   TYP=SrLo   IND=Auto					
Investment Type [Axis] A5											Debt Securities [Member] M11	Equity Securities [Member] M12		
L89 Investment Owned, Balance, Shares	Investment, shares/units				3232000	936000	30425	7104						
L90 Investment, Restriction Status [true false]	Investment, securities, subject to restrictions on resale as "restricted securities"	true												
L91 Investment, Significant Unobservable Input [true false]	Investment, securities, fair value using significant unobservable input	true			true	true								
L92 Investment, Nonincome Producing [true false]	Investment, securities, non-income producing				true	true								

Figure 4A.3 (continued)

The table below provides the extensible enumeration and member elements that are represented by the key and key value (alias label) equivalents under the virtual fact option along with the keys and key values used in the example.

<b>Extensible Enumeration Element Name</b>	<b>Member Element Name</b>	<b>Key</b>	<b>Alias Label</b>
InvestmentIssuerAffiliationExtensibleEnumeration	InvestmentUnaffiliatedIssuerMember	AFF	Unaff
InvestmentTypeExtensibleEnumeration	SeniorLoansMember	TYP	SrLo
InvestmentTypeExtensibleEnumeration	SeniorSubordinatedLoansMember	TYP	SrSubLo
InvestmentTypeExtensibleEnumeration	CommonClassAMember	TYP	CmStA
InvestmentTypeExtensibleEnumeration	CommonClassBMember	TYP	CmStB
InvestmentTypeExtensibleEnumeration	CapitalUnitClassAMember	TYP	CpUCA
InvestmentTypeExtensibleEnumeration	CapitalUnitClassBMember	TYP	CpUCB
InvestmentVariableInterestRateTypeExtensibleEn	SecuredOvernightFinancingRateSofrMember	VRB	SFR
InvestmentIndustrySectorExtensibleEnumeration	TechnologySectorMember	IND	Tech
InvestmentIndustrySectorExtensibleEnumeration	HealthcareSectorMember	IND	Hlth
InvestmentIndustrySectorExtensibleEnumeration	FinancialServicesSectorMember	IND	FinSer
InvestmentIndustrySectorExtensibleEnumeration	InsuranceSectorMember	IND	Insur
InvestmentIndustrySectorExtensibleEnumeration	AutomotiveSectorMember	IND	Auto
InvestmentIssuerNameExtensibleEnumeration	AaaLlcMember	ISS	AaaLlc
InvestmentIssuerNameExtensibleEnumeration	BbbLlcMember	ISS	BbbLlc
InvestmentIssuerNameExtensibleEnumeration	CccLlcMember	ISS	CccLlc
InvestmentIssuerNameExtensibleEnumeration	DddLlcMember	ISS	DddLlc
InvestmentIssuerNameExtensibleEnumeration	EeeLlcMember	ISS	EeeLlc

**Figure 4A.4**

## Notes:

- “Investment, Identifier [Axis]” (A4) is intended to be used to tag each investment and its related information. The members used under this typed dimension are unique for each investment and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each investment such as number of shares, principal amount, and interest rate together.
- “Investment Owned, Fair Value” (L1), “Investment, Issuer Affiliation [Axis]” (A1), and “Investment, Unaffiliated Issuer [Member]” (M1) are intended to be used to tag the **total** of the fair value of investments in unaffiliated issuers. “Investment Type [Axis]” (A5), “Debt Securities [Member]” (M11), “Equity Securities [Member]” (M12) and the applicable line-item elements are intended to be used to tag the **total** value disaggregated by type of investment. Using explicit dimensions, “Investment, Issuer Affiliation [Axis]” (A1) and “Investment Type [Axis]” (A5), only for disaggregating totals provides users of the data with relevant summations.
- Under the virtual fact option, key-value pairs are used for the non-numeric entity-specific information. This information is included in the member with “Investment, Identifier [Axis]” (A4) to identify each investment. The member contains a title, followed by a vertical bar | and a non-repeating, unordered set of key-value pairs separated by a space and without quotes. The permitted keys are fixed; each key is unique for each existing us-gaap domain element. The key values may be aliases for both standard and custom domain members.
- When using an extension member as a key value, the member must be defined in the extension taxonomy and included in the loaded taxonomy set. The key value may be either the member’s full local name or the member’s local name with the “Member” suffix removed. In the example, the extension taxonomy includes an issuer as “AAA, LLC [Member]” and uses AaaLlc as the key value with the key “ISS” to communicate the issuer in the member of the typed dimension “Investment, Identifier [Axis]” (A4).

## Example 5A—Investments in Affiliates

This Example illustrates the modeling for investments in affiliates reported by an investment company.

<b>ABC Company</b>										
<b>Investments in Affiliates</b>										
<b>As of December 31, 20X1</b>										
(in thousands)										
Issuer	Type of investment <sup>(1)</sup>	Fair value as of December 31, 20X0	Gross additions <sup>(2)</sup>	Gross reductions <sup>(3)</sup>	Fair Value as of December 31, 20X1	Net realized gain (loss)	Net change in unrealized appreciation (depreciation)	Interest credited to income	Dividend credited to income	
<b>A4:FF LLC Preferred Stock   AFF=AffCon ISS=FFLlc TYP=PrefSt</b>										
Affiliate, controlled	FF, LLC	Preferred stock	L1 \$ 121 L93	25 L94	— L1 \$ 146 L52	\$ 25 L55	\$ — L95	\$ — L33	\$ —	
<b>A4:GG LLC Common Stock   AFF=AffCon ISS=GgLLc TYP=CmSt</b>										
Affiliate, controlled	GG, LLC	Common stock	L1 \$ 355 L93	— L94	(101) L1 \$ 254 L52	\$ — L55	\$ (114) L95	\$ — L33	\$ 4	
<b>A4:GG LLC Unsecured Debt   AFF=AffCon ISS=GgLLc TYP=UnsdDe</b>										
Affiliate, controlled	GG, LLC	Unsecured debt	L1 \$ 110 L93	11 L94	(1) L1 \$ 120 L52	\$ — L55	\$ — L95	\$ 56 L33	\$ —	
<b>A1:M3</b>										
<b>Total affiliate, controlled investments</b>			L1 \$ 586 L93	36 L94	(102) L1 \$ 520 L52	\$ 25 L55	\$ (114) L95	\$ 56 L33	\$ 4	
<b>A4:HH Inc Senior Debt   AFF=AffNoco ISS=HhInc TYP=SrNot</b>										
Affiliate, not controlled	HH, Inc.	Senior Debt	L1 \$ — L93	280 L94	(10) L1 \$ 270 L52	\$ 8 L55	\$ 10 L95	\$ 63 L33	\$ 2	
<b>A4:II Inc Convertible Debt   AFF=AffNoco ISS=IiInc TYP=ConDe</b>										
Affiliate, not controlled	II, Inc.	Convertible debt	L1 \$ — L93	22 L94	(22) L1 \$ — L52	\$ — L55	\$ 22 L95	\$ — L33	\$ —	
<b>A4:JJ Inc Membership Units   AFF=AffNoco ISS=JjInc TYP=MbrUn</b>										
Affiliate, not controlled	JJ, Inc.	Membership units	L1 \$ — L93	235 L94	(25) L1 \$ 210 L52	\$ — L55	\$ 25 L95	\$ — L33	\$ —	
<b>A1:M4</b>										
<b>Total affiliate not controlled investments</b>			L1 \$ — L93	537 L94	(57) L1 \$ 480 L52	\$ 8 L55	\$ 57 L95	\$ 63 L33	\$ 2	
<b>A1:M2</b>										
<b>Total affiliate controlled and not controlled investments</b>			L1 \$ 586 L93	573 L94	(159) L1 \$ 1,000 L52	\$ 33 L55	\$ (57) L95	\$ 119 L33	\$ 6	
<p>(1) The principal/share amount and ownership detail are shown in the schedule of investments.</p> <p>(2) Gross additions include increases resulting from new investments, accretion of discounts and paid-in-kind interest, any transfer of investments into this category, net realized gain, and net changes in unrealized appreciation.</p> <p>(3) Gross reductions include decreases resulting from principal collections related to investment repayments or sales, impairments, any transfer of investments out of this category, net realized loss, and net changes in unrealized depreciation.</p>										

Figure 5A.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M2</b>	Investment, Affiliated Issuer [Member]		Duration	InvestmentAffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]		Duration	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]		Duration	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A4</b>	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
<b>FF LLC Preferred Stock   AFF=AffCon ISS=FfLlc TYP=PrefSt</b>				
<b>GG LLC Common Stock   AFF=AffCon ISS=GgLlc TYP=CmSt</b>				
<b>GG LLC Unsecured Debt   AFF=AffCon ISS=GgLlc TYP=UnsdDe</b>				
<b>HH Inc Senior Debt   AFF=AffNoco ISS=HhInc TYP=SrNot</b>				
<b>II Inc Convertible Debt   AFF=AffNoco ISS=IiInc TYP=ConDe</b>				

Figure 5A.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
	Investment, Issuer Name [Axis]		Duration	InvestmentIssuerNameAxis
	Investment, Issuer Name [Domain]		Duration	InvestmentIssuerNameDomain
	FF, LLC [Member]		Duration	FfLlcMember
	GG, LLC [Member]		Duration	GgLlcMember
	HH, INC [Member]		Duration	HhIncMember
	II, INC [Member]		Duration	IiIncMember
	JJ, INC [Member]		Duration	JjIncMember
<b>L1</b>	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
<b>L33</b>	Dividend Income, Operating	Credit	Duration	DividendIncomeOperating
<b>L52</b>	Debt and Equity Securities, Realized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesRealizedGainLoss
<b>L55</b>	Debt and Equity Securities, Unrealized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesUnrealizedGainLoss
<b>L93</b>	Investments in and Advances to Affiliates, at Fair Value, Gross Additions	Debit	Duration	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossAdditions
<b>L94</b>	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions	Credit	Duration	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossReductions
<b>L95</b>	Interest Income, Operating	Credit	Duration	InterestIncomeOperating

**Figure 5A.2 (continued)**

The XBRL report view created using the modeling structure is provided here:

Standard Label		Preferred Label								
Investment, Issuer Affiliation [Axis]		Investment, Affiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]						
A1		M2	M3	M4						
Investment, Identifier [Axis]					FF LLC Preferred Stock   AFF=AffCon ISS=FfLlc TYP=PrefSt	GG LLC Common Stock   AFF=AffCon ISS=GgLc TYP=CmSt	GG LLC Unsecured Debt   AFF=AffCon ISS=GgLc TYP=UnsdDe	HH Inc Senior Debt   AFF=AffNoco ISS=HhInc TYP=SrNot	II Inc Convertible Debt   AFF=AffNoco ISS=IiInc TYP=ConDe	JJ Inc Membership Units   AFF=AffNoco ISS=JjInc TYP=MbrUn
A4										
Date context		20X0-12-31								
L1	Investment Owned, Fair Value	Investment, fair value	586000	586000	0	121000	355000	110000	0	0
Date context		20X1-12-31								
L1	Investment Owned, Fair Value	Investment, fair value	1000000	520000	480000	146000	254000	120000	270000	210000
Date context		20X1-01-01 to 20X1-12-31								
L93	Investments in and Advances to Affiliates, at Fair Value, Gross Additions	Investment, gross additions	573000	36000	537000	25000	0	11000	280000	22000
L94	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions	Investment, gross reductions	159000	102000	57000	0	101000	1000	10000	22000
L52	Debt and Equity Securities, Realized Gain (Loss)	Investment, net realized gain (loss)	33000	25000	8000	25000	0	0	8000	0
L55	Debt and Equity Securities, Unrealized Gain (Loss)	Investment, net change in unrealized appreciation (depreciation)	-57000	-114000	57000	0	-114000	0	10000	22000
L95	Interest Income, Operating	Investment, interest credited to income	119000	56000	63000	0	0	56000	63000	0
L33	Dividend Income, Operating	Investment, dividend credited to income	6000	4000	2000	0	4000	0	2000	0

Figure 5A.3

The table below provides the extensible enumeration and member elements that are represented by the key and key value (alias label) equivalents under the virtual fact option along with the keys and key values used in the example.

<b>Extensible Enumeration Element Name</b>	<b>Member Element Name</b>	<b>Key</b>	<b>Alias Label</b>
InvestmentIssuerAffiliationExtensibleEnumeration	InvestmentAffiliatedIssuerMember	AFF	Affil
InvestmentIssuerAffiliationExtensibleEnumeration	InvestmentAffiliatedIssuerControlledMember	AFF	AffCon
InvestmentIssuerAffiliationExtensibleEnumeration	InvestmentAffiliatedIssuerNoncontrolledMember	AFF	AffNoco
InvestmentTypeExtensibleEnumeration	PreferredStockMember	TYP	PrefSt
InvestmentTypeExtensibleEnumeration	CommonStockMember	TYP	CmSt
InvestmentTypeExtensibleEnumeration	UnsecuredDebtMember	TYP	UnsdDe
InvestmentTypeExtensibleEnumeration	SeniorNotesMember	TYP	SrNot
InvestmentTypeExtensibleEnumeration	ConvertibleDebtSecuritiesMember	TYP	ConDe
InvestmentTypeExtensibleEnumeration	MemberUnitsMember	TYP	MbrUn
InvestmentIssuerNameExtensibleEnumeration	FfLlcMember	ISS	FfLlc
InvestmentIssuerNameExtensibleEnumeration	GgLlcMember	ISS	GgLlc
InvestmentIssuerNameExtensibleEnumeration	HhIncMember	ISS	HhInc
InvestmentIssuerNameExtensibleEnumeration	IiIncMember	ISS	IiInc
InvestmentIssuerNameExtensibleEnumeration	JjIncMember	ISS	JjInc

**Figure 5A.4**

## Notes:

- “Investment, Identifier [Axis]” (**A4**) is intended to be used to tag each investment and its related information. The members used under this typed dimension are unique for each investment and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each investment such as the fair value, gross additions, and gross reductions together.
- “Investment Owned, Fair Value” (**L1**), “Investment, Issuer Affiliation [Axis]” (**A1**), and the applicable member are intended to be used to tag the **total** values of investments disaggregated by affiliation of the issuer of the investment. “Investment, Affiliated Issuer [Member]” (**M2**) is intended to be used to tag the **total** fair value of investments in controlled and noncontrolled affiliated issuers. “Investment, Affiliated Issuer, Controlled [Member]” (**M3**) is intended to be used to tag the **total** fair value of investments in controlled affiliated issuers. “Investment, Affiliated Issuer, Noncontrolled [Member]” (**M4**) is intended to be used to tag the **total** fair value of investments in noncontrolled affiliated issuers.
- “Investments in and Advances to Affiliates, at Fair Value, Gross Additions” (**L93**) is intended to be used to tag the gross additions to the investments in and advances to the affiliates including, but not limited to, new investments, any transfers of investment into a specific category, the net realized gain, and net changes in unrealized appreciation on investments.
- “Investments in and Advances to Affiliates, at Fair Value, Gross Reductions” (**L94**) is intended to be used to tag the gross reductions to the investments in and advances to the affiliates including, but not limited to, principal collections related to investment repayments or sales, impairments, any transfers of investment out of a specific category, the net realized loss, and net changes in unrealized depreciation on investments.
- Under the virtual fact option, key-value pairs are used for the non-numeric entity-specific information. This information is included in the member with “Investment, Identifier [Axis]” (**A4**) to identify each investment. The member contains a title, followed by a vertical bar | and a non-repeating, unordered set of key-value pairs separated by a space and without quotes. The permitted keys are fixed; each key is unique for each existing us-

gaap domain element. The key values may be aliases for both standard and custom domain members.

- When using an extension member as a key value, the member must be defined in the extension taxonomy and included in the loaded taxonomy set. The key value may be either the member's full local name or the member's local name with the "Member" suffix removed. In the example, the extension taxonomy includes an issuer as "FF, LLC [Member]" and uses FfLlc as the key value with the key "ISS" to communicate the issuer in the member of the typed dimension "Investment, Identifier [Axis]" ([A4](#)).

**Appendix A—Changes to 2026 GAAP Taxonomy Implementation Guide (Version 3.0) from 2024 GAAP Taxonomy Implementation Guide (Version 2.0)**

<b>Example Number(s) or Section</b>	<b>Figure(s)</b>	<b>Explanation</b>	<b>2024 Reference</b>	<b>2024 Element</b>	<b>2024 Standard Label</b>	<b>2026 Reference</b>	<b>2026 Element</b>	<b>2026 Standard Label</b>
Examples 1, 2	1.1, 1.2, 1.3 2.1, 2.2, 2.3	Replaced element	<b>M6</b>	SwapMember	Swap [Member]	<b>M6</b>	InterestRateSwapMember	Interest Rate Swap [Member]
Example 6	6.1, 6.2, 6.3	Replaced element	<b>L100</b>	DerivativeAssetFairValueGrossLiability	DerivativeAssetFairValueGrossLiability	<b>L101</b>	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement	Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement
Example 6	6.1, 6.2, 6.3	Replaced element	<b>XL4</b>	DerivativeAssetTypeExtensibleList	Derivative Asset, Type [Extensible Enumeration]	<b>XL96*</b>	DerivativeTypeExtensibleEnumeration	Derivative, Type [Extensible Enumeration]
Example 6	6.1, 6.2, 6.3	Replaced element	<b>XL98</b>	DerivativeAssetCounterpartyNameExtensibleList	Derivative Asset, Counterparty Name [Extensible Enumeration]	<b>XL99*</b>	DerivativeCounterpartyNameExtensibleEnumeration	Derivative, Counterparty Name [Extensible Enumeration]
Example 8	8.1, 8.2, 8.3	New example	<b>N/A</b>	N/A	N/A	<b>A2</b>	DerivativeInstrumentRiskAxis	Derivative Instrument [Axis]
Example 8	8.1, 8.2, 8.3	New example	<b>N/A</b>	N/A	N/A	<b>N/A</b>	DerivativeContractTypeDomain	Derivative Contract [Domain]
Example 8	8.1, 8.2, 8.3	New example	<b>N/A</b>	N/A	N/A	<b>M6</b>	Interest Rate Swap [Member]	Interest Rate Swap [Member]
Example 8	8.1, 8.2, 8.3	New example	<b>N/A</b>	N/A	N/A	<b>A10</b>	OpenSwapContractIdentifierAxis	Open Swap Contract, Identifier [Axis]
Example 8	8.1, 8.2, 8.3	New example	<b>N/A</b>	N/A	N/A	<b>Interest Rate Swap Fixed Rate Received 7.11% Floating Rate Paid SOFR+2.58% Counterparty DEF Company Due 1/9/20x4</b>	N/A	N/A

Example Number(s) or Section	Figure(s)	Explanation	2024 Reference	2024 Element	2024 Standard Label	2026 Reference	2026 Element	2026 Standard Label
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>Interest Rate Swap Fixed Rate Received 5.88% Floating Rate Paid SOFR+2.02% Counterparty DEF Company Due 7/5/20x4</b>	N/A	N/A
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>XL80</b>	InvestmentVariableInterestRateTypeExtensibleEnumeration	Investment, Variable Interest Rate, Type [Extensible Enumeration]
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>XL96*</b>	DerivativeTypeExtensibleEnumeration	Derivative, Type [Extensible Enumeration]
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>XL99*</b>	DerivativeCounterpartyNameExtensibleEnumeration	Derivative, Counterparty Name [Extensible Enumeration]
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L101</b>	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement	Derivative Liability, Gross Liability Including Not Subject to Master Netting Arrangement
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L102</b>	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement	Derivative Asset, Gross Asset Including Not Subject to Master Netting Arrangement
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L100</b>	DerivativeMaturityDates	Derivative, Contract End Date
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L106</b>	DerivativeNotionalAmount	Derivative, Notional Amount
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L107*</b>	DerivativeFixedInterestRateReceive	Derivative, Fixed Interest Rate, Receive
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L108*</b>	DerivativeVariableInterestRatePayBasisSpread	Derivative, Variable Interest Rate, Pay, Basis Spread

Example Number(s) or Section	Figure(s)	Explanation	2024 Reference	2024 Element	2024 Standard Label	2026 Reference	2026 Element	2026 Standard Label
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>XL109*</b>	DerivativeVariableInterestRatePayTypeExtensibleEnumeration	Derivative, Variable Interest Rate, Pay, Type [Extensible Enumeration]
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L110*</b>	DerivativeLiabilityBeforeUpfrontPaymentOrReceipt	Derivative Liability, before Upfront Payment or Receipt
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L111*</b>	DerivativeAssetBeforeUpfrontPaymentOrReceipt	Derivative Asset, before Upfront Payment or Receipt
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L112</b>	OpenOptionContractsWrittenPremiums	Derivative, Premium Received
Example 8	8.1, 8.2, 8.3	New example	N/A	N/A	N/A	<b>L113</b>	DerivativePremiumPaid	Derivative, Premium Paid
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>A1</b>	InvestmentIssuerAffiliationAxis	Investment, Issuer Affiliation [Axis]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		InvestmentIssuerAffiliationDomain	Investment, Issuer Affiliation [Domain]
Example 4A	4A.1, 4A.2, 4A.3, 4A.4	New Example	N/A	N/A	N/A	<b>M1</b>	InvestmentUnaffiliatedIssuerMember	Investment, Unaffiliated Issuer [Member]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>A4</b>	InvestmentIdentifierAxis	Investment, Identifier [Axis]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>AAA LLC Senior Loan   AFF=Unaff ISS=AaaLlc TYP=SrLo VRB=SFR IND=Tech</b>	N/A	N/A
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>BBB LLC Senior Loan   AFF=Unaff ISS=BbbLlc TYP=SrLo VRB=SFR IND=Hlth</b>	N/A	N/A

<b>Example Number(s) or Section</b>	<b>Figure(s)</b>	<b>Explanation</b>	<b>2024 Reference</b>	<b>2024 Element</b>	<b>2024 Standard Label</b>	<b>2026 Reference</b>	<b>2026 Element</b>	<b>2026 Standard Label</b>
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>CCC LLC Senior Subordinated Loan   AFF=Unaff ISS=CccLlc TYP=SrSubLo IND=FinSer</b>	N/A	N/A
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>DDD LLC Class A Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStA IND=Insur</b>	N/A	N/A
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>DDD LLC Class B Common Stock   AFF=Unaff ISS=DddLlc TYP=CmStB IND=Insur</b>	N/A	N/A
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>EEE LLC Class A Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUCA IND=Auto</b>	N/A	N/A
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>EEE LLC Class B Capital Unit   AFF=Unaff ISS=EeeLlc TYP=CpUCB IND=Auto</b>	N/A	N/A
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>EEE LLC Senior Loan   AFF=Unaff ISS=EeeLlc TYP=SrLo IND=Auto</b>	N/A	N/A
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>A5</b>	InvestmentTypeAxis	Investment Type [Axis]

Example Number(s) or Section	Figure(s)	Explanation	2024 Reference	2024 Element	2024 Standard Label	2026 Reference	2026 Element	2026 Standard Label
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		InvestmentTypeCategorizationMember	Investments [Domain]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>M11</b>	DebtSecuritiesMember	Debt Securities [Member]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>M12</b>	EquitySecuritiesMember	Equity Securities [Member]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		InvestmentIssuerNameAxis	Investment, Issuer Name [Axis]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		InvestmentIssuerNameDomain	Investment, Issuer Name [Domain]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		AaaLlcMember	AAA, LLC [Member]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		BbbLlcMember	BBB, LLC [Member]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		CccLlcMember	CCC, LLC [Member]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		DddLlcMember	DDD, LLC [Member]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A		EeeLlcMember	EEE, LLC [Member]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L1</b>	InvestmentOwnedAtFairValue	Investment Owned, Fair Value
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L2</b>	InvestmentOwnedAtCost	Investment Owned, Cost
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L78</b>	InvestmentMaturityDate	Investment Maturity Date
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L79</b>	InvestmentInterestRate	Investment Interest Rate
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L81</b>	InvestmentBasisSpreadVariableRate	Investment, Basis Spread, Variable Rate
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L82</b>	InvestmentInterestRateFloor	Investment, Interest Rate, Floor
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L84</b>	InvestmentAcquisitionDate	Investment, Acquisition Date
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L85</b>	InvestmentOwnedBalancePrincipalAmount	Investment Owned, Balance, Principal Amount

Example Number(s) or Section	Figure(s)	Explanation	2024 Reference	2024 Element	2024 Standard Label	2026 Reference	2026 Element	2026 Standard Label
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L86</b>	InvestmentOwnedPercentOfNetAssets	Investment Owned, Net Assets, Percentage
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L87</b>	InvestmentInterestRatePaidInKind	Investment, Interest Rate, Paid in Kind
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L88</b>	InvestmentInterestRatePaidInCash	Investment, Interest Rate, Paid in Cash
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L89</b>	InvestmentOwnedBalanceShares	Investment Owned, Balance, Shares
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L90</b>	InvestmentRestrictionStatus	Investment, Restriction Status [true false]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L91</b>	InvestmentSignificantUnobservableInput	Investment, Significant Unobservable Input [true false]
Example 4A	4A.1, 4A.2, 4A.3	New Example	N/A	N/A	N/A	<b>L92</b>	InvestmentNonIncomeProducing	Investment, Nonincome Producing [true false]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>A1</b>	InvestmentIssuerAffiliationAxis	Investment, Issuer Affiliation [Axis]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A		InvestmentIssuerAffiliationDomain	Investment, Issuer Affiliation [Domain]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>M2</b>	InvestmentAffiliatedIssuerMember	Investment, Affiliated Issuer [Member]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>M3</b>	InvestmentAffiliatedIssuerControlledMember	Investment, Affiliated Issuer, Controlled [Member]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>M4</b>	InvestmentAffiliatedIssuerNoncontrolledMember	Investment, Affiliated Issuer, Noncontrolled [Member]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>A4</b>	InvestmentIdentifierAxis	Investment, Identifier [Axis]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>FF LLC Preferred Stock   AFF=AffCon ISS=FfLlc TYP=PrefSt</b>	N/A	N/A

<b>Example Number(s) or Section</b>	<b>Figure(s)</b>	<b>Explanation</b>	<b>2024 Reference</b>	<b>2024 Element</b>	<b>2024 Standard Label</b>	<b>2026 Reference</b>	<b>2026 Element</b>	<b>2026 Standard Label</b>
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>GG LLC Common Stock   AFF=AffCon ISS=GgLc TYP=CmSt</b>	N/A	N/A
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>GG LLC Unsecured Debt   AFF=AffCon ISS=GgLc TYP=UnsdDe</b>	N/A	N/A
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>HH Inc Senior Debt   AFF=AffNoco ISS=HhInc TYP=SrNot</b>	N/A	N/A
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>II Inc Convertible Debt   AFF=AffNoco ISS=IiInc TYP=ConDe</b>	N/A	N/A
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	<b>JJ Inc Membership Units   AFF=AffNoco ISS=JjInc TYP=MbrUn</b>	N/A	N/A
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A		InvestmentIssuerNameAxis	Investment, Issuer Name [Axis]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A		InvestmentIssuerNameDomain	Investment, Issuer Name [Domain]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A		FfLlcMember	FF, LLC [Member]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A		GgLlcMember	GG, LLC [Member]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A		HhIncMember	HH, INC [Member]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A		IiIncMember	II, INC [Member]

Example Number(s) or Section	Figure(s)	Explanation	2024 Reference	2024 Element	2024 Standard Label	2026 Reference	2026 Element	2026 Standard Label
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A		JjIncMember	JJ, INC [Member]
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	L1	InvestmentOwnedAtFairValue	Investment Owned, Fair Value
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	L33	DividendIncomeOperating	Dividend Income, Operating
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	L52	DebtAndEquitySecuritiesRealizedGainLoss	Debt and Equity Securities, Realized Gain (Loss)
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	L55	DebtAndEquitySecuritiesUnrealizedGainLoss	Debt and Equity Securities, Unrealized Gain (Loss)
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	L93	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossAdditions	Investments in and Advances to Affiliates, at Fair Value, Gross Additions
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	L94	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossReductions	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions
Example 5A	5A.1, 5A.2, 5A.3	New Example	N/A	N/A	N/A	L95	InterestIncomeOperating	Interest Income, Operating

Example Number(s) or Section	Figure(s)	Explanation	2024 Unit Type	2026 Unit Type
Example 4	4a.1, 4b.1, 4c.1	Updated Unit Type	pure	Rate