FASB GAAP TAXONOMY IMPLEMENTATION GUIDE

Version 2.0
June 2024

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

(2024 GAAP Taxonomy†)

GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy
(collectively referred to as the "GAAP Taxonomy")

Implementation Guide Series

† Changes from the 2023 GAAP Taxonomy Implementation Guide are included in Appendix A.

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.

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

Overview

The purpose of this GAAP Taxonomy Implementation Guide (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 EDGAR Filer Manual and other information provided on the SEC's website at 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).

Two 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:** This section includes examples of modeling for the reporting by investment companies.

    - 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

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.

Coding	Standard Label	Element Name
A1	**Investment, Issuer Affiliation [Axis]**	**InvestmentIssuerAffiliationAxis**
	Investment, Issuer Affiliation [Domain]	InvestmentIssuerAffiliationDomain
M1	Investment, Unaffiliated Issuer [Member]	InvestmentUnaffiliatedIssuerMember
M2	Investment, Affiliated Issuer [Member]	InvestmentAffiliatedIssuerMember
M3	Investment, Affiliated Issuer, Controlled [Member]	InvestmentAffiliatedIssuerControlledMember
M4	Investment, Affiliated Issuer, Noncontrolled [Member]	InvestmentAffiliatedIssuerNoncontrolledMember
A2	**Derivative Instrument [Axis]**	**DerivativeInstrumentRiskAxis**
	Derivative Contract [Domain]	DerivativeContractTypeDomain
M5	Call Option [Member]	CallOptionMember
M6	Swap [Member]	SwapMember
M7	Foreign Exchange Forward [Member]	ForeignExchangeForwardMember
A3	**Equity Components [Axis]**	**StatementEquityComponentsAxis**
	Equity Component [Domain]	EquityComponentDomain
M8	Common Stock [Member]	CommonStockMember
M9	Additional Paid-in Capital [Member]	AdditionalPaidInCapitalMember
M10	Retained Earnings [Member]	RetainedEarningsMember
A4	**Investment, Identifier [Axis]**	**InvestmentIdentifierAxis**
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		

Legend (continues)

Coding	Standard Label	Element Name
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		
A5	**Investment Type [Axis]**	**InvestmentTypeAxis**
	Investments [Domain]	InvestmentTypeCategorizationMember
M11	Debt Securities [Member]	DebtSecuritiesMember
M12	Equity Securities [Member]	EquitySecuritiesMember
A6	**Industry Sector [Axis]**	**EquitySecuritiesByIndustryAxis**
	Industry Sector [Domain]	EquitySecuritiesIndustryMember
M13	Technology Sector [Member]	TechnologySectorMember
M14	Healthcare Sector [Member]	HealthcareSectorMember
M15	Real Estate Sector [Member]	RealEstateSectorMember
M16	Insurance Sector [Member]	InsuranceSectorMember
M17	Automotive Sector [Member]	AutomotiveSectorMember
M18	Financial Services Sector [Member]	FinancialServicesSectorMember
A7	**Geographical [Axis]**	**StatementGeographicalAxis**
	Geographical [Domain]	SegmentGeographicalDomain
M19	US East Region [Member]	EastRegionMember
M20	US South Region [Member]	SouthRegionMember
A8	**Open Forward Foreign Currency Contract, Identifier [Axis]**	**OpenForwardForeignCurrencyContractIdentifierAxis**
Counterparty XYZ Company Settlement Date 1/18/20x2		

Legend (continues)

Coding	Standard Label	Element Name
Counterparty XYZ Company Settlement Date 2/17/20x2 Counterparty XYZ Company Settlement Date 3/18/20x4		
A9	**Financial Support to Nonconsolidated Legal Entity [Axis]**	**FinancialSupportToNonconsolidatedLegalEntityAxis**
	Financial Support to Nonconsolidated Legal Entity [Domain]	FinancialSupportToNonconsolidatedLegalEntityDomain
M21	Delayed Draw Term Loan (DDTL) [Member]	DelayedDrawTermLoanMember
M22	Revolving Credit Facility [Member]	RevolvingCreditFacilityMember

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 *EDGAR Filer Manual*.

(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, *Extensible Enumerations: A Guide for Preparers*.

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 issue of an 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 issue of 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 issue 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, and "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. Using a typed dimension associates the information for each issue or contract to enable users of the data to understand what is information for each issue 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 issue. "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.

The extensible enumeration element "Investment, Issuer Affiliation [Extensible Enumeration]" (**XL75**) is intended to be used with "Investment, Identifier [Axis]" (**A4**) for each issue 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**), “Investment, Industry Sector [Extensible Enumeration]” (**XL83**), and “Derivative Asset, Counterparty Name [Extensible Enumeration]” (**XL98**) to communicate information about each issue of investment or contract.

Section 2: Examples of Modeling

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.

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

Figure 1.1

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

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

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L17	Variation Margin Payable, Derivative	Credit	Instant	VariationMarginPayableDerivative
XL18	Variation Margin Payable, Derivative Liability, Type [Extensible Enumeration]		Instant	VariationMarginPayableDerivativeLiabilityTypeExtensibleEnumeration
L19	Distribution Payable	Credit	Instant	DistributionPayable
L20	Payable, Investment, Purchase	Credit	Instant	PayableInvestmentPurchase
L21	Accrued Liabilities	Credit	Instant	AccruedLiabilitiesCurrentAndNoncurrent
L22	Other Liabilities	Credit	Instant	OtherLiabilities
L23	Liabilities	Credit	Instant	Liabilities
L24	Common Stock, Value, Issued	Credit	Instant	CommonStockValue
L25	Common Stock, Par or Stated Value Per Share		Instant	CommonStockParOrStatedValuePerShare
L26	Common Stock, Shares Authorized		Instant	CommonStockSharesAuthorized
L27	Common Stock, Shares, Issued		Instant	CommonStockSharesIssued
L28	Common Stock, Shares, Outstanding		Instant	CommonStockSharesOutstanding
L29	Additional Paid in Capital	Credit	Instant	AdditionalPaidInCapital
L30	Retained Earnings (Accumulated Deficit)	Credit	Instant	RetainedEarningsAccumulatedDeficit
L31	Equity, Attributable to Parent	Credit	Instant	StockholdersEquity
L32	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							
	Date context		20x1-12-31						20x1-01-01 to 20x1-12-31
	Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1	Investment, Affiliated Issuer, Controlled [Member] M3	Investment, Affiliated Issuer, Noncontrolled [Member] M4			Report-Wide Value	Report-Wide Value
	Derivative Instrument [Axis] A2					Call Option [Member] M5	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 foreign currency forward exchange contract						425000	
XL4	Derivative Asset, Type [Extensible Enumeration]	Unrealized appreciation, derivative asset type, foreign currency forward exchange contract						http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember	
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						http://fasb.org/us-gaap/20X1#FutureMember	
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
L15	Derivative Liability	Derivative liability				230000	129000	359000	

Figure 1.3 (continues)

	Standard Label	Preferred Label							
	Date context		20x1-12-31						20x1-01-01 to 20x1-12-31
	Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1	Investment, Affiliated Issuer, Controlled [Member] M3	Investment, Affiliated Issuer, Noncontrolled [Member] M4			Report-Wide Value	Report-Wide Value
	Derivative Instrument [Axis]					Call Option [Member]	Swap [Member]		
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						http://fasb.org/us-gaap/20X1#FutureMember	
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. "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 foreign currency forward exchange 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, except share and per share data)		
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
Total investment income	**L38**	1,001
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
Total expenses, net of expenses waived	**L48**	(226)
Total net investment income before income tax	**L49**	775
Income tax expense on net investment income	**L50**	(31)
Total net investment income after income tax	**L51**	$ 744
Realized gain (loss) and unrealized appreciation (depreciation) on		
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
Swaps	**L53, A2:M6**	7

Figure 2.1 (continues)

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

Figure 2.1 (continued)

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

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

Figure 2.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L49	Net Investment Income	Credit	Duration	NetInvestmentIncome
L50	Investment Income, Operating, Tax Expense (Benefit)	Debit	Duration	InvestmentIncomeOperatingTaxExpenseBenefit
L51	Investment Income, Operating, after Expense and Tax	Credit	Duration	InvestmentIncomeOperatingAfterExpenseAndTax
L52	Debt and Equity Securities, Realized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesRealizedGainLoss
L53	Gain (Loss) on Sale of Derivatives	Credit	Duration	GainLossOnSaleOfDerivatives
L54	Realized Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	RealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
L55	Debt and Equity Securities, Unrealized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesUnrealizedGainLoss
L56	Unrealized Gain (Loss) on Derivatives	Credit	Duration	UnrealizedGainLossOnDerivatives
L57	Unrealized Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	UnrealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
L58	Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	RealizedAndUnrealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
L59	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								
	Date context		20x1-01-01 to 20x1-12-31							
	Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1	Investment, Affiliated Issuer [Member] M2	Investment, Affiliated Issuer, Controlled [Member] M3	Investment, Affiliated Issuer, Noncontrolled [Member] M4				Report-Wide Value
	Derivative Instrument [Axis] A2						Call Option [Member] M5	Swap [Member] M6	Foreign Exchange Forward [Member] 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									
	Date context		20x1-01-01 to 20x1-12-31								
	Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1	Investment, Affiliated Issuer [Member] M2	Investment, Affiliated Issuer, Controlled [Member] M3	Investment, Affiliated Issuer, Noncontrolled [Member] M4				Report-Wide Value	
	Derivative Instrument [Axis] A2						Call Option [Member] M5	Swap [Member] M6	Foreign Exchange Forward [Member] 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								
	Date context		20x1-01-01 to 20x1-12-31							
	Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1	Investment, Affiliated Issuer [Member] M2	Investment, Affiliated Issuer, Controlled [Member] M3	Investment, Affiliated Issuer, Noncontrolled [Member] M4				Report-Wide Value
	Derivative Instrument [Axis] A2						Call Option [Member] M5	Swap [Member] M6	Foreign Exchange Forward [Member] M7	
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. "Swap [Member]" (**M6**) is intended to be used to tag the gain (loss) on the sale of the 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 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.

ABC Company

Consolidated Statement of Changes in Net Assets

(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
Net increase in net assets resulting from operations									
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
Distributions									
Distributions to shareholders							L64	(875)	L64 (875)
Tax return of capital to shareholders					L65	(30)			L65 (30)
Tax reclassification					L66	(66)	L66	66	L66 —
Capital share transactions									
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:

	Standard Label	Balance Type	Period Type	Element Name
A3	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M8	Common Stock [Member]		Duration	CommonStockMember
M9	Additional Paid-in Capital [Member]		Duration	AdditionalPaidInCapitalMember
M10	Retained Earnings [Member]		Duration	RetainedEarningsMember
L28	Common Stock, Shares, Outstanding		Instant	CommonStockSharesOutstanding
L51	Investment Income, Operating, after Expense and Tax	Credit	Duration	InvestmentIncomeOperatingAfterExpenseAndTax
L60	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ProfitLoss
L61	Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
L62	Realized Gain (Loss), Investment and Derivative, Operating, after Tax	Credit	Duration	RealizedGainLossInvestmentAndDerivativeOperatingAfterTax
L63	Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax	Credit	Duration	UnrealizedGainLossInvestmentAndDerivativeOperatingAfterTax
L64	Investment Company, Dividend Distribution	Debit	Duration	InvestmentCompanyDividendDistribution
L65	Investment Company, Tax Return of Capital Distribution	Debit	Duration	InvestmentCompanyTaxReturnOfCapitalDistribution
L66	Investment Company, Tax Reclassification, Increase (Decrease)	Credit	Duration	InvestmentCompanyTaxReclassificationIncreaseDecrease
L67	Stock Issued During Period, Shares, New Issues		Duration	StockIssuedDuringPeriodSharesNewIssues
L68	Stock Issued During Period, Value, New Issues	Credit	Duration	StockIssuedDuringPeriodValueNewIssues
L69	Stock Repurchased During Period, Shares		Duration	StockRepurchasedDuringPeriodShares
L70	Stock Repurchased During Period, Value	Debit	Duration	StockRepurchasedDuringPeriodValue
L71	Stock Issued During Period, Shares, Dividend Reinvestment Plan		Duration	StockIssuedDuringPeriodSharesDividendReinvestmentPlan
L72	Stock Issued During Period, Value, Dividend Reinvestment Plan	Credit	Duration	StockIssuedDuringPeriodValueDividendReinvestmentPlan
L73	Stock Issued During Period, Shares, Period Increase (Decrease)		Duration	StockIssuedDuringPeriodSharesPeriodIncreaseDecrease
L74	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								
	Date context		20x0-12-31	20x1-12-31	20x0-12-31	20x1-12-31	20x0-12-31	20x1-12-31	20x0-12-31	20x1-12-31
	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
A4:AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%															
XL75	**XL76**	**XL77**	**L78**	**L79**	**XL80**	**L81**			**L82**	**XL83**	**L84**	**L85**	**L2**	**L1**	**L86**
Unaffiliated	AAA, LLC	Senior loan [1][2] **L90, L91**	12/1/20X2	6.75 %	SOFR	5.75 %			1.00 %	Software	6/28/20X0	$ 55	$ 541	$ 550	2.73 %
A4:BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%															
XL75	**XL76**	**XL77**	**L78**	**L79**	**XL80**	**L81**			**L82**	**XL83**	**L84**	**L85**	**L2**	**L1**	**L86**
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 %
A4:CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%															
XL75	**XL76**	**XL77**	**L78**	**L79**			**L87**	**L88**		**XL83**	**L84**	**L85**	**L2**	**L1**	**L86**
Unaffiliated	CCC, LLC	Senior subordinated loan	2/10/20X4	8.00 %			3.00 %	5.00 %		Financial Service, Real Estate	2/7/20X0	$ 37	3,660	3,660	18.14 %
A4:DDD LLC Class A Common Stock															
XL75	**XL76**	**XL77**								**XL83**		**L89**	**L2**	**L1**	**L86**
Unaffiliated	DDD, LLC	Class A common stock [2][3] **L91, L92**								Insurance		3,232,000	1,557	1,810	8.97 %
A4:DDD LLC Class B Common Stock															
XL75	**XL76**	**XL77**								**XL83**		**L89**	**L2**	**L1**	**L86**
Unaffiliated	DDD, LLC	Class B common stock [2][3] **L91, L92**								Financial service		936,000	446	524	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
A4:EEE LLC Class A Capital Unit														
XL75	**XL76**	**XL77**							**XL83**		**L89**	**L2**	**L1**	**L86**
Unaffiliated	EEE, LLC	Class A capital unit							Automotive		30,425	2,687	3,685	18.26 %
A4:EEE LLC Class B Capital Unit														
XL75	**XL76**	**XL77**							**XL83**		**L89**	**L2**	**L1**	**L86**
Unaffiliated	EEE, LLC	Class B capital unit							Healthcare		7,104	7,633	7,633	37.82 %
A4:EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%														
XL75	**XL76**	**XL77**	**L78**	**L79**					**XL83**	**L84**	**L85**	**L2**	**L1**	**L86**
Unaffiliated	EEE, LLC	Senior Loan	12/10/20X3	5.00 %					Software	12/7/20X0	$ 98	18	1,109	5.50 %
												L2, A1:M1, A5:M11	**L1, A1:M1, A5:M11**	**L86, A1:M1, A5:M11**
Total Non-Affiliate Debt Investments												6,969	8,069	39.99 %
												L2, A1:M1, A5:M12	**L1, A1:M1, A5:M12**	**L86, A1:M1, A5:M12**
Total Non-Affiliate Equity Investments												12,323	13,652	67.65 %
												L2, A1:M1	**L1, A1:M1**	**L86, A1:M1**
Total Non-Affiliate Investments												$ 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 following tables show the fair value of the unaffiliated investments disaggregated by industry and geography as of December 31, 20X1.

ABC Company

As of December 31, 20X1

(in thousands except rate)

Industry		Investment, fair value L1		% of net assets L86
Software	A1:M1, A6:M13	$ 1,659	A1:M1, A6:M13	8.22 %
Healthcare	A1:M1, A6:M14	10,383	A1:M1, A6:M14	51.45 %
Real estate	A1:M1, A6:M15	1,642	A1:M1, A6:M15	8.14 %
Insurance	A1:M1, A6:M16	1,810	A1:M1, A6:M16	8.97 %
Automotive	A1:M1, A6:M17	3,685	A1:M1, A6:M17	18.26 %
Financial service	A1:M1, A6:M18	2,542	A1:M1, A6:M18	12.60 %
Total	A1:M1	$ 21,721	A1:M1	107.64 %

Figure 4b.1

ABC Company

As of December 31, 20X1

(in thousands except rate)

Geography		Investment, fair value L1		% of net assets L86
USA East	A1:M1, A7:M19	$ 14,004	A1:M1, A7:M19	69.40 %
USA South	A1:M1, A7:M20	7,717	A1:M1, A7:M20	38.24 %
Total	A1:M1	$ 21,721	A1:M1	107.64 %

Figure 4c.1

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
M1	Investment, Unaffiliated Issuer [Member]		Duration	InvestmentUnaffiliatedIssuerMember
A4	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
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%				
A5	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
M11	Debt Securities [Member]		Duration	DebtSecuritiesMember
M12	Equity Securities [Member]		Duration	EquitySecuritiesMember
A6	Industry Sector [Axis]		Duration	EquitySecuritiesByIndustryAxis

Figure 4.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
	Industry Sector [Domain]		Duration	EquitySecuritiesIndustryMember
M13	Technology Sector [Member]		Duration	TechnologySectorMember
M14	Healthcare Sector [Member]		Duration	HealthcareSectorMember
M15	Real Estate Sector [Member]		Duration	RealEstateSectorMember
M16	Insurance Sector [Member]		Duration	InsuranceSectorMember
M17	Automotive Sector [Member]		Duration	AutomotiveSectorMember
M18	Financial Services Sector [Member]		Duration	FinancialServicesSectorMember
A7	Geographical [Axis]		Duration	StatementGeographicalAxis
	Geographical [Domain]		Duration	SegmentGeographicalDomain
M19	US East Region [Member]		Duration	EastRegionMember
M20	US South Region [Member]		Duration	SouthRegionMember
L1	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
L2	Investment Owned, Cost	Debit	Instant	InvestmentOwnedAtCost
XL75	Investment, Issuer Affiliation [Extensible Enumeration]		Instant	InvestmentIssuerAffiliationExtensibleEnumeration
XL76	Investment, Issuer Name [Extensible Enumeration]		Duration	InvestmentIssuerNameExtensibleEnumeration
XL77	Investment, Type [Extensible Enumeration]		Instant	InvestmentTypeExtensibleEnumeration
L78	Investment Maturity Date		Instant	InvestmentMaturityDate
L79	Investment Interest Rate		Instant	InvestmentInterestRate
XL80	Investment, Variable Interest Rate, Type [Extensible Enumeration]		Instant	InvestmentVariableInterestRateTypeExtensibleEnumeration
L81	Investment, Basis Spread, Variable Rate		Instant	InvestmentBasisSpreadVariableRate
L82	Investment, Interest Rate, Floor		Instant	InvestmentInterestRateFloor
XL83	Investment, Industry Sector [Extensible Enumeration]		Instant	InvestmentIndustrySectorExtensibleEnumeration
L84	Investment, Acquisition Date		Duration	InvestmentAcquisitionDate
L85	Investment Owned, Balance, Principal Amount	Debit	Instant	InvestmentOwnedBalancePrincipalAmount
L86	Investment Owned, Net Assets, Percentage		Instant	InvestmentOwnedPercentOfNetAssets
L87	Investment, Interest Rate, Paid in Kind		Instant	InvestmentInterestRatePaidInKind
L88	Investment, Interest Rate, Paid in Cash		Instant	InvestmentInterestRatePaidInCash

Figure 4.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L89	Investment Owned, Balance, Shares		Instant	InvestmentOwnedBalanceShares
L90	Investment, Restriction Status [true false]		Instant	InvestmentRestrictionStatus
L91	Investment, Significant Unobservable Input [true false]		Instant	InvestmentSignificantUnobservableInput
L92	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#SecuredOvernightFinancingRateSofrMember	http://fasb.org/us-gaap/20X1#SecuredOvernightFinancingRateSofrMember									

Figure 4a.3 (continues)

	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	
L81	Investment, Basis Spread, Variable Rate	Investment, spread	0.0575	0.0500									
L82	Investment, Interest Rate, Floor	Investment, floor	0.0100	0.0100									
L87	Investment, Interest Rate, Paid in Kind	Investment, PIK rate			0.0300								
L88	Investment, Interest Rate, Paid in Cash	Investment, cash rate			0.0500								
XL83	Investment, Industry Sector [Extensible Enumeration]	Investment, industry	http://fasb.org/us-gaap/20X1#TechnologySectorMember	http://fasb.org/us-gaap/20X1#HealthcareSectorMember	http://fasb.org/us-gaap/20X1#FinancialServicesSectorMember http://fasb.org/us-gaap/20X1#RealEstateSectorMember	http://fasb.org/us-gaap/20X1#InsuranceSectorMember	http://fasb.org/us-gaap/20X1#FinancialServicesSectorMember	http://fasb.org/us-gaap/20X1#AutomotiveSectorMember	http://fasb.org/us-gaap/20X1#HealthcareSectorMember	http://fasb.org/us-gaap/20X1#TechnologySectorMember			
L2	Investment Owned, Cost	Investment, amortized cost	541000	2750000	3660000	1557000	446000	2687000	7633000	18000	6969000	12323000	19292000
L1	Investment Owned, Fair Value	Investment, fair value	550000	2750000	3660000	1810000	524000	3685000	7633000	1109000	8069000	13652000	21721000
L86	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
L85	Investment Owned, Balance, Principal Amount	Investment, principal	55000	64000	37000					98000			
L89	Investment Owned, Balance, Shares	Investment, shares/units				3232000	936000	30425	7104				

Figure 4a.3 (continues)

	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		
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	Real Estate Sector [Member] M15	Insurance Sector [Member] M16	Automotive Sector [Member] M17	Financial Services Sector [Member] M18	
L1	Investment Owned, Fair Value	Investment, fair value	1659000	10383000	1642000	1810000	3685000	2542000	21721000
L86	Investment Owned, Net Assets, Percentage	Investment, % of net assets	0.0822	0.5145	0.0814	0.0897	0.1826	0.1260	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] M19	US South Region [Member] M20	
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 issue of investment and its related information. The members used under this typed dimension are unique for each issue 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 issue 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 investment type for each issue.

- "Industry Sector [Axis]" (**A6**), "Technology Sector [Member]" (**M13**), "Healthcare Sector [Member]" (**M14**), "Real Estate Sector [Member]" (**M15**), "Insurance Sector [Member]" (**M16**), "Automotive Sector [Member]" (**M17**), "Financial Services Sector [Member]" (**M18**), 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 issue.

- "Geographical [Axis]" (**A7**), "US East Region [Member]" (**M19**), "US South Region [Member]" (**M20**), 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 issue 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.

ABC Company
Investments in Affiliates
As of December 31, 20X1
(in thousands)

Issuer					Type of investment[1]		Fair value as of December 31, 20X0		Gross additions[2]		Gross reductions[3]		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
													A4:FF LLC Preferred Stock								
XL75	Affiliate, controlled	XL76	FF, LLC	XL77	Preferred stock	L1	121	L93	25	L94	—	L1	146	L52	25	L55	—	L95	—	L33	—
													A4:GG LLC Common Stock								
XL75	Affiliate, controlled	XL76	GG, LLC	XL77	Common stock	L1	355	L93	—	L94	(101)	L1	254	L52	—	L55	(114)	L95	—	L33	4
													A4:GG LLC Unsecured Debt								
XL75	Affiliate, controlled	XL76	GG, LLC	XL77	Unsecured debt	L1	110	L93	11	L94	(1)	L1	120	L52	—	L55	—	L95	56	L33	—
													A1:M3								
Total affiliate, controlled investments						L1	586	L93	36	L94	(102)	L1	520	L52	25	L55	(114)	L95	56	L33	4
													A4:HH Inc Senior Debt								
XL75	Affiliate, not controlled	XL76	HH, Inc.	XL77	Senior Debt	L1	—	L93	280	L94	(10)	L1	270	L52	8	L55	10	L95	63	L33	2
													A4:II Inc Convertible Debt								
XL75	Affiliate, not controlled	XL76	II, Inc.	XL77	Convertible debt	L1	—	L93	22	L94	(22)	L1	—	L52	—	L55	22	L95	—	L33	—
													A4:JJ Inc Membership Units								
XL75	Affiliate, not controlled	XL76	JJ, Inc.	XL77	Membership units	L1	—	L93	235	L94	(25)	L1	210	L52	—	L55	25	L95	—	L33	—
													A1:M4								
Total affiliate not controlled investments						L1	—	L93	537	L94	(57)	L1	480	L52	8	L55	57	L95	63	L33	2
													A1:M2								
Total affiliate controlled and not controlled investments						L1	586	L93	573	L94	(159)	L1	1,000	L52	33	L55	(57)	L95	119	L33	6

(1) The principal/share amount and ownership detail are shown in the schedule of investments.

(2) Gross additions include increases in the cost basis of the investments resulting from new portfolio 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.

(3) Gross reductions include decreases in the cost basis of investments 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.

Figure 5.1

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

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

Figure 5.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L93	Investments in and Advances to Affiliates, at Fair Value, Gross Additions	Debit	Duration	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossAdditions
L94	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions	Credit	Duration	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossReductions
L95	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, Issuer Affiliation [Axis] A1		Investment, Affiliated Issuer [Member] M2	Investment, Affiliated Issuer, Controlled [Member] M3	Investment, Affiliated Issuer, Noncontrolled [Member] M4						
	Investment, Identifier [Axis] A4					FF LLC Preferred Stock	GG LLC Common Stock	GG LLC Unsecured Debt	HH Inc Senior Debt	II Inc Convertible Debt	JJ Inc Membership Units
	Date context		20X0-12-31								
L1	Investment Owned, Fair Value	Investment, fair value	586000	586000	0	121000	355000	110000	0	0	0
	Date context		20X1-12-31								
XL75	Investment, Issuer Affiliation [Extensible Enumeration]	Investment, issuer, affiliation				http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember	http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember	http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember	http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember	http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember	http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember
XL77	Investment, Type [Extensible Enumeration]	Investment, type				http://fasb.org/us-gaap/20X1#PreferredStockMember	http://fasb.org/us-gaap/20X1#CommonStockMember	http://fasb.org/us-gaap/20X1#UnsecuredDebtMember	http://fasb.org/us-gaap/20X1#SeniorNotesMember	http://fasb.org/us-gaap/20X1#ConvertibleDebtMember	http://www.abc.com/20X11231#MembershipUnitsMember
L1	Investment Owned, Fair Value	Investment, fair value	1000000	520000	480000	146000	254000	120000	270000	0	210000
	Date context		20X1-01-01 to 20X1-12-31								
XL76	Investment, Issuer Name [Extensible Enumeration]	Investment, issuer, name				http://www.abc.com/20X11231#FFLLCMember	http://www.abc.com/20X11231#GGLLCMember	http://www.abc.com/20X11231#GGLLCMember	http://www.abc.com/20X11231#HHIncMember	http://www.abc.com/20X11231#IIIncMember	http://www.abc.com/20X11231#JJIncMember
L93	Investments in and Advances to Affiliates, at Fair Value, Gross Additions	Investment, gross additions	573000	36000	537000	25000	0	11000	280000	22000	235000
L94	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions	Investment, gross reductions	159000	102000	57000	0	101000	1000	10000	22000	25000
L52	Debt and Equity Securities, Realized Gain (Loss)	Investment, net realized gain (loss)	33000	25000	8000	25000	0	0	8000	0	0
L55	Debt and Equity Securities, Unrealized Gain (Loss)	Investment, net change in unrealized appreciation (depreciation)	-57000	-114000	57000	0	-114000	0	10000	22000	25000
L95	Interest Income, Operating	Investment, interest credited to income	119000	56000	63000	0	0	56000	63000	0	0
L33	Dividend Income, Operating	Investment, dividend credited to income	6000	4000	2000	0	4000	0	2000	0	0

Figure 5.3

Notes:

- "Investment, Identifier [Axis]" (**A4**) is intended to be used to tag each issue of investment and its related information. The members used under this typed dimension are unique for each issue 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 issue such as fair value of investment, 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 investment type for each issue 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 investment type for each issue.

- "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, the cost basis of the 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, the cost basis of the investments, 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.

ABC Company
Foreign Currency Forward 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 (depreciation)
A8:Counterparty XYZ Company Settlement Date 1/18/20x2										
XL4 Foreign currency forward exchange contract	**L96**	$ 56	**L97**	CAD 72	**XL98**	XYZ company	**L99**	1/18/20X2	**L100**	(1)
A8:Counterparty XYZ Company Settlement Date 2/17/20x2										
XL4 Foreign currency forward exchange contract	**L96**	$ 59	**L97**	CAD 70	**XL98**	XYZ company	**L99**	2/17/20X2	**L100**	(1)
A8:Counterparty XYZ Company Settlement Date 3/18/20x4										
XL4 Foreign currency forward exchange contract	**L96**	$ 11,827	**L97**	AUD 15,410	**XL98**	XYZ company	**L99**	3/18/20X4	**L101**	427
Total									**L3**	$ 425

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:

	Standard Label	Balance Type	Period Type	Element Name
A8	Open Forward Foreign Currency Contract, Identifier [Axis]		Duration	OpenForwardForeignCurrencyContractIdentifierAxis
Counterparty XYZ Company Settlement Date 1/18/20x2				
Counterparty XYZ Company Settlement Date 2/17/20x2				
Counterparty XYZ Company Settlement Date 3/18/20x4				
L3	Derivative Asset	Debit	Instant	DerivativeAssets
XL4	Derivative Asset, Type [Extensible Enumeration]		Instant	DerivativeAssetTypeExtensibleList
L96	Derivative Liability, Notional Amount		Instant	DerivativeLiabilityNotionalAmount
L97	Derivative Asset, Notional Amount		Instant	DerivativeAssetNotionalAmount
XL98	Derivative Asset, Counterparty Name [Extensible Enumeration]		Instant	DerivativeAssetCounterpartyNameExtensibleList
L99	Derivative, Contract End Date		Duration	DerivativeMaturityDates
L100	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetFairValueGrossLiability
L101	Derivative Asset, Fair Value, 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**	**Report-Wide Value**
	Date context		**20x1-12-31**			
XL4	**Derivative Asset, Type [Extensible Enumeration]**	**Investment, derivative, type, foreign currency forward exchange contract**	http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember	http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember	http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember	
L96	**Derivative Liability, Notional Amount**	**Investment, foreign currency contract, notional amount to be purchased**	56000	59000	11827000	
L97	**Derivative Asset, Notional Amount**	**Investment, foreign currency contract, notional amount to be sold**	72000	70000	15410000	
XL98	**Derivative Asset, Counterparty Name [Extensible Enumeration]**	**Investment, foreign currency contract, counterparty, name**	http://www.abc.com/20X11231#XYZCompanyMember	http://www.abc.com/20X11231#XYZCompanyMember	http://www.abc.com/20X11231#XYZCompanyMember	
L100	**Derivative Asset, Subject to Master Netting Arrangement, Liability Offset**	**Investment, foreign currency contract, unrealized depreciation**	1000	1000		
L101	**Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement**	**Investment, foreign currency contract, unrealized appreciation**			427000	
L3	**Derivative Asset**	**Net unrealized appreciation on foreign currency forward exchange contract**				425000
	Date context		**20x1-01-01 to 20x1-12-31**			
L99	**Derivative, Contract End Date**	**Investment, 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 Asset, Counterparty Name [Extensible Enumeration]" (**XL98**) and "Derivative Asset, Type [Extensible Enumeration]" (**XL4**) are intended to be used to tag the counterparty name and type of derivative contract for each unique contract.

- 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.

ABC Company

(in thousands)		December 31, 20X1
Unfunded delayed draw commitments	L104, A9:M21	$ 900
Unfunded revolving credit line commitments	L104, A9:M22	220
Total unfunded commitments	L104	$ 1,120

Figure 7a.1

ABC Company
As of December 31, 20X1
(in thousands)

	Portfolio company name		Investment type		Commitment type		Total commitments		Unfunded commitments
A4:AAA LLC Senior Secured First Line Debt, Delayed Draw Loan Support									
XL76	AAA, LLC	XL77	Senior secured first lien debt	XL102	Delayed draw loan	L103	600	L104	400
A4:AAA LLC Senior Secured First Line Debt, Revolving Credit Line Support									
XL76	AAA, LLC	XL77	Senior secured first lien debt	XL102	Revolving credit line	L103	420	L104	220
A4:BBB LLC Senior Secured First Line Debt, Delayed Draw Loan Support									
XL76	BBB, LLC	XL77	Senior secured first lien debt	XL102	Delayed draw loan	L103	750	L104	500
					Total	L103	$ 1,770	L104	$ 1,120

Figure 7b.1

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

	Standard Label	Balance Type	Period Type	Element Name
A4	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
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				
A9	Financial Support to Nonconsolidated Legal Entity [Axis]		Duration	FinancialSupportToNonconsolidatedLegalEntityAxis
	Financial Support to Nonconsolidated Legal Entity [Domain]		Duration	FinancialSupportToNonconsolidatedLegalEntityDomain
M21	Delayed Draw Term Loan (DDTL) [Member]		Duration	DelayedDrawTermLoanMember
M22	Revolving Credit Facility [Member]		Duration	RevolvingCreditFacilityMember
XL76	Investment, Issuer Name [Extensible Enumeration]		Duration	InvestmentIssuerNameExtensibleEnumeration
XL77	Investment, Type [Extensible Enumeration]		Instant	InvestmentTypeExtensibleEnumeration
XL102	Investment Company, Financial Support, Type [Extensible Enumeration]		Instant	InvestmentCompanyFinancialSupportTypeExtensibleEnumeration
L103	Investment Company, Financial Support to Investee Contractually Required, Amount	Credit	Instant	InvestmentCompanyFinancialSupportToInvesteeContractuallyRequiredAmount
L104	Investment Company, Financial Support to Investee Contractually Required, Not Provided, Amount	Credit	Instant	InvestmentCompanyFinancialCommitmentToInvesteeFutureAmount

Figure 7.2

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

	Standard Label	Preferred Label			
	Financial Support to Nonconsolidated Legal Entity [Axis] A9		**Delayed Draw Term Loan (DDTL) [Member]** M21	**Revolving Credit Facility [Member]** M22	**Report-Wide Value**
	Date context		**20x1-12-31**		
L104	**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] A4		**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**			
XL76	**Investment, Issuer Name [Extensible Enumeration]**	**Portfolio company name**	http://www.abc.com/20X11231#AAALLCMember	http://www.abc.com/20X11231#AAALLCMember	http://www.abc.com/20X11231#BBBLLCMember	
	Date context		**20x1-12-31**			
XL77	**Investment, Type [Extensible Enumeration]**	**Investment type**	http://www.abc.com/20X11231#FirstLienSeniorSecured	http://www.abc.com/20X11231#FirstLienSeniorSecured	http://www.abc.com/20X11231#FirstLienSeniorSecured	
XL102	**Investment Company, Financial Support, Type [Extensible Enumeration]**	**Commitment type**	http://fasb.org/us-gaap/20X1#DelayedDrawLoanMember	http://fasb.org/us-gaap/20X1#RevolvingCreditFacilityMember	http://fasb.org/us-gaap/20X1#DelayedDrawLoanMember	
L103	**Investment Company, Financial Support to Investee Contractually Required, Amount**	**Total commitments**	600000	420000	750000	1770000
L104	**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" (**L104**), "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]" (**M21**) is intended to be used to tag the value of the unfunded commitments for delayed draw term loans and "Revolving Credit Facility [Member]" (**M22**) is intended to be used to tag the value of unfunded commitments for revolving credit loans.

- "Investment Company, Financial Support, Type [Extensible Enumeration]" (**XL102**) 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.

Appendix A—Changes to 2024 GAAP Taxonomy Implementation Guide (Version 2.0) from 2023 GAAP Taxonomy Implementation Guide (Version 1.0)

Example Number(s) or Section	Figure(s)	Explanation	2023 Reference	2023 Element	2023 Standard Label	2024 Reference	2024 Element	2024 Standard Label
Example 2	2.1, 2.2, 2.3	Updated standard label	L43	InterestExpense	Interest Expense	L43	InterestExpense	Interest Expense, Operating and Nonoperating
Example 7	7b.1, 7.2, 7b.3	New example	A4	InvestmentIdentifierAxis	Investment, Identifier [Axis]	A4	InvestmentIdentifierAxis	Investment, Identifier [Axis]
Example 7	7b.1, 7.2, 7b.3	New example	N/A	N/A	N/A	AAA LLC Senior Secured First Line Debt, Delayed Draw Loan Support		
Example 7	7b.1, 7.2, 7b.3	New example	N/A	N/A	N/A	AAA LLC Senior Secured First Line Debt, Revolving Credit Line Support		
Example 7	7b.1, 7.2, 7b.3	New example	N/A	N/A	N/A	BBB LLC Senior Secured First Line Debt, Delayed Draw Loan Support		
Example 7 General Information	7a.1, 7.2, 7a.3 (1)	New example	N/A	N/A	N/A	A9	FinancialSupportToNonconsolidatedLegalEntityAxis	Financial Support to Nonconsolidated Legal Entity [Axis]
Example 7 General Information	7a.1, 7.2, 7a.3 (1)	New example	N/A	N/A	N/A		FinancialSupportToNonconsolidatedLegalEntityDomain	Financial Support to Nonconsolidated Legal Entity [Domain]
Example 7 General Information	7a.1, 7.2, 7a.3 (1)	New example	N/A	N/A	N/A	M21	DelayedDrawTermLoanMember	Delayed Draw Term Loan (DDTL) [Member]
Example 7 General Information	7a.1, 7.2, 7a.3 (1)	New example	N/A	N/A	N/A	M22	RevolvingCreditFacilityMember	Revolving Credit Facility [Member]

Example Number(s) or Section	Figure(s)	Explanation	2023 Reference	2023 Element	2023 Standard Label	2024 Reference	2024 Element	2024 Standard Label
Example 7	7b.1, 7.2, 7b.3	New example	XL76	InvestmentIssuerNameExtensibleEnumeration	Investment, Issuer Name [Extensible Enumeration]	XL76	InvestmentIssuerNameExtensibleEnumeration	Investment, Issuer Name [Extensible Enumeration]
Example 7	7b.1, 7.2, 7b.3	New example	XL77	InvestmentTypeExtensibleEnumeration	Investment, Type [Extensible Enumeration]	XL77	InvestmentTypeExtensibleEnumeration	Investment, Type [Extensible Enumeration]
Example 7	7b.1, 7.2, 7b.3	New example	N/A	N/A	N/A	XL102	InvestmentCompanyFinancialSupportTypeExtensibleEnumeration	Investment Company, Financial Support, Type [Extensible Enumeration]
Example 7	7b.1, 7.2, 7b.3	New example	N/A	N/A	N/A	L103	InvestmentCompanyFinancialSupportToInvesteeContractuallyRequiredAmount	Investment Company, Financial Support to Investee Contractually Required, Amount
Example 7	7a.1, 7b.1, 7.2, 7a.3, 7b.3	New example	N/A	N/A	N/A	L104	InvestmentCompanyFinancialCommitmentToInvesteeFutureAmount	Investment Company, Financial Support to Investee Contractually Required, Not Provided, Amount