



Get flexible, knowledgeable support to help meet your FAS 123(R) requirements.



Mellon Investor Services
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Navigating the complex environment created by the issuance of FAS 123(R) can be a challenge. At BNY Mellon Shareowner Services, we believe in the power of partnership to help overcome that challenge.

To learn more about how we can help you achieve exceptional and enduring results, please contact 201-680-4000



Our specialized knowledge, combined with your insight, helps us guide your selection of the right solutions — to help you satisfy the financial accounting standards board disclosure and stock option valuation requirements.

FAS 123(R) Reporting Preparation Services

We can apply the Black-Scholes method or Binomial Lattice model to provide a calculation framework that helps clients compute fair values, amortize their options expense, conduct true-ups and meet their stock option expensing requirements.

Our FAS Reporting Preparation Services include:

- EPS Dilution
- Exercise Expense (Tax Accounting)
- Expected Term and Turnover
- Future Expense Allocation
- Option Fair Value and Compensation Expense
- FAS Options Outstanding by price range
- Historical Volatility
- Stock Option Activity Summary
- True-up Report

BNY Mellon Shareowner Service's FAS reporting preparation services are supported by a dedicated team of professionals.

Our world-class and real-time system, the Stock Plan Management and Reporting Tool (SMARTSM), allows you to design and run your own reports based on standard templates. To best suit your needs, a variety of formats are provided to which your templates may be downloaded. Our FAS User Guide provides an easy-to-use tool for clients to understand the calculations behind the reports, along with other flexible features that can be integrated.

Ask us how we can create a distinct experience for both you and your plan participants that is measurably different. Our Employee Stock Plan Services offers a robust and complementary collection of services that supports your business strategies. Our people, processes and technology provide the foundation of our client-centric focus. We address the elements that drive your satisfaction — whether it's timeliness, accuracy, flexibility or security — and respond to your evolving needs as well as the needs of your plan participants.

BNY Mellon Shareowner Services offers plan administration for options, restricted stock, Stock Appreciation Rights (SARs) and multi-currency awards. Our Executive Services Group provides the kind of responsive service with securities transactions that your senior officers demand. We are proud to have successfully managed some of the most complex plans in the industry by closely partnering with our clients.