Seek Edger

Rajendra P. Srivastava

PhD (Physics) & PhD (Accounting) EY Professor of Accounting and Information Systems School of Business, The University of Kansas Lawrence, KS 66045

> Email 1: <u>rsrivastava@ku.edu</u> Email 2: <u>rsrivastava@seekedgar.com</u> Cell Phone: 785-218-4409

SeekEdgar website: <u>https://www.seekedgar.com</u>



For a quick introduction, watch this 6 minutes video at https://www.youtube.com/watch?v=wR3TqoQpYQk&feature=youtu.be

3



Example 12: Compare

Example 12a: Cosine Similarity Measure

&

Example 12b: Word Variations Year-to-Year

4

SeekîNF

Example 12: Compare: Cosine Similarity Measure and Word Variations

For illustration, we consider two Indian IT companies, Satyam Computer Services Ltd, CIK = 1106056, and WIPRO Ltd., CK = 1123799, both filed 20-F with the SEC. In January 2009, Satyam's Chairman Ramalinga Raju sent a confession letter to SEBI (Securities and Exchange Board of India) admitting that he inflated the financial results and cooked books of Satyam. We would like to compare the readability indices for Satyam, a fraudulent company, with a competing non-fraudulent company, WIPRO Ltd. Here is what we need to do to get the readability indices for 20-F for the period 2002 to 2008.

Step 1: Type "a|the" without the quotes in the slot of "With the exact phrase". Or, you can use any search criteria including Boolean logic, if that is relevant for your search.

Step 2: Type either "Satyam Computer Services" and select option "Name" from the right or type the CIK code and select "CIK" option from the right. Select the time period 2002 – 2008. **Step 3:** Select "Paragraph (All)".

Step 4: Select 20-F and 20-F/A

Step 5: Submit

You will get the result in seconds. The next slide shows how you enter the above information and the following slide shows the Compare button at the top right of the display window. Click on this button. The system will open another widow. Select the CIK that is already present (CIK of the company just searched) or type in another CIK that you want to get the compare data. Select the filing, in the present case 20-F, and the period 2002-2008 and then "Search". The system will list all the filings for your compare data. Now you select the specific year filings for the compare data or select all the years. In the present example, I will do it two at a time keeping 2003 year common. This is because I want to get Cosine Similarity measure relative to 2003 Filing. See the subsequent slides for details.

| HOME | ABOUT US SeekiN | F FRAANK FAQs | CONTACT US | Welcome Srivastava | - |
|--------------------|---------------------------------|-------------------------------|------------------------|------------------------------|------------------|
| Recent Press and C | Other Releases 10-K Exhibit 21(| Subsidiaries) Conference Call | l Transcripts Search R | Request Form Special Request | SeekiNF Examples |

| STEP 1: Please enter Phrase(s)/Keyword(s) you wish to search: | STEP 4: Please select the Document(s) you want to search here: |
|--|--|
| With the exact phrase: althe | ⊖ All |
| | Select (Please <u>CLICK HERE</u> for Filing Description): Un-Check All |
| The following features are for Single Phrase/Mard only: (In case of Multiple | Annual Reports O Check All Annual Reports O Un-Check All Annual Reports |
| Phrases/Words, please use the Request Form to submit the request.) | 10-KT 10-KT 10-K405 10KT405 10KSB40 |
| · · · · · · · · · · · · · · · · · · · | 10-K/A 10-KT/A 10-K405/A 10KT405/A 10KSB/A 10KSB40/A |
| Phrase/Word Counter | Quarterly, Current & Foreign Annual Reports |
| | 10-Q 10-QT 10QSB 8-K 6-K 20-F 40-F |
| Display words before & after | 10-Q/A 10-QT/A 10QSB/A 8-K/A 6-K/A 20-F/A 40-F/A |
| Number of words Number of words | Proxies & Registrations |
| before: After: | DEF 14A DEFM14A S-1 S-4 15-12B 15-12G |
| | DEFA14A DEFM14C S-1/A S-4/A 15-12B/A 15-12G/A |
| Draularity Casardy | 15-12D 15F-12B 15F-12G 15F-12D PRE 14A |
| Proximity Search: | 15-12D/A 15F-12B/A 15F-12G/A 15F-12D/A |
| Please input within how many | Ownership & Prospectuses |
| words: | Form 3 Form 4 Form 5 424B1 424B3 424B5 |
| With all of the words: | Form 3/A Form 4/A Form 5/A 424B2 424B4 424B7 |
| with all of the words. | 13F-HR 13F-NT SC 13D SC 13G 424B8 |
| With at least one of the words: | 13F-HR/A 13F-NT/A SC 13D/A SC 13G/A |
| | Other Filings |
| Without the words: | N-CSR N-CSRS NSAR-A NSAR-AT NSAR-B |
| | N-CSR/A N-CSRS/A NSAR-A/A NSAR-AT/A NSAR-B/A |
| | NSAR-BT NSAR-U N-Q SD CORRESP (Comment Letters) |
| STEP 2: Please select the options below (Default - ALL): | NSAR-BT/A NSAR-U/A N-Q/A SD/A UPLOAD (Response Letters) |
| COMPANY: SATYAM COMPLITER SERVICES LTD | -AAER" |
| | 10-K 10-Q & 8-K Exhibits & Shareholders Letters |
| From: 2002 \$ To: 2008 \$ | PRESS RELEASE SHAREHOLDERS MEETINGS CONFERENCE CALLS |
| | OTHER 8-K EX SHAREHOLDERS LETTER* EXHIBIT 21 (10-K & 10-Q) |
| SIC (Optional): All SICs | -EXHIBIT 95 (10-K & 10-Q) -EXHIBIT 10 (10-K) -EXHIBIT 10 (10-Q) |
| | -EXHIBIT 99 (10-K) -EXHIBIT 99 (10-Q) -ITEM 1A (10-K) |
| STEP 3: Please select the search Resolution here: | Public Company Accounting Oversight Board |
| Paragraph(All) Footnote SOX 404 Mgt Report MD&A | SETTLED DISCIPLINARY ORDERS" |
| Table Audit Report SOX 404 Audit Report | -ADJUDICATED DISCIPLINARY ACTIONS** |
| | *Beta Version: We are working on improving the accuracy of the letters |
| | **AAER & PCAOB do not have CIK's, they have File number and Firm number respectively |

STEP 5: SUBMIT

6

93966

85584

3624

19.2

17.059

28.928 15.113

15.082

14.04

SeekîNF

Example 12: Compare: Cosine Similarity Measure and Word Variability

Download Dow File

1 - 8 of 8 <

Download Results

WIPRO LTD

CIK :1123799 SIC :7371 File Type :20-F File Date :05-30-2008 Filename :0000950134-08-010518.txt >

WIPRO LTD

CIK :1123799 SIC :7371 File Type :20-F File Date :05-30-2007 Filename :0000950134-07-012614.txt

WIPRO LTD

CIK :1123799 SIC :7371 File Type :20-F File Date :06-22-2006 Filename :0000950134-06-011989.txt

WIPRO LTD

CIK :1123799 SIC :7371 File Type :20-F File Date :06-13-2005 Filename :0000950134-05-011880.txt

WIPRO LTD

CIK :1123799 SIC :7371 File Type :20-FAMEND File Date :05-19-2004 Filename :0000950134-04-007907.txt

WIPRO LTD

WIPRO LTD CIK :1123799 SIC :7371

CIK :1123799 SIC :7371 File Type :20-F File Date :05-17-2004 Filename :0000950134-04-007736.txt

| Cišiss Download Distribution Note: align="center" välign="top" nowräp=Näme of Eich Exchänge on Which Registered Not äpplicäble ABLE> align="center" välign="top" nowräp=Näme of Eich Exchänge on Which Registered Not äpplicäble ABLE> align="center" välign="top" nowräp=Näme of Eich Exchänge on Which Registered pursuant to Section 12(g) of the Act: align="center" style="font-size: 10pt; margin-top: 12pt">Securities registered pursuant to Section 12(g) of the Act: align="center" style="font-size: 10pt; margin-top: 12pt">Securities for which there is a reporting obligation pursuant to Section 15(c) of this Act: align="center" style="font-size: 10pt; margin-top: 12pt">Not Applicable align="left" style="font-size: 10pt; margin-top: 12pt">Securities for which there is a reporting obligation pursuant to Section 15(c) of this Act: align="left" style="font-size: 10pt; margin-top: 12pt">Not Applicable align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or onmon stock as of the close of the period covered by the manual report. 1,461,453,230 Equity Shares. align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a veli-nown seasoned issuer, as defined in Rule 426 or the Securities Exchange Act, 1934 Yes äoe="Wingdings">No ace="Wingdings">No ace="Wingdings">No ace="Wingdings">No ace="Wingdings">No ace="Wingdings">No ace="Wingdings">No ace= | VIEW FILE | Download Raw File | Compare | | Word Distribut |
|--|--|--|--|---|------------------------------------|
| Note applicable BBLE> BBLE BBLE BBLE BBLE BBLE | Cl <mark>a</mark> ss | | | | Download Distribution |
| align="center" style="font-size: 10pt; margin-top: 12pt">Securities registered pursuant to Section 12(g) of the Act: align="center" style="font-size: 10pt; margin-top: 12pt">Securities registered pursuant to Section 12(g) of the Act: align="center" style="font-size: 10pt; margin-top: 12pt">Securities registered pursuant to Section 12(g) of the Act: align="center" style="font-size: 10pt; margin-top: 12pt">Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: align="center" style="font-size: 10pt; margin-top: 12pt">Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: align="center" style="font-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="font-size: 10pt; margin-top: 12pt">Not Applicable align="left" style="font-size: 10pt; margin-top: 5pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or pursuant to Securities Act Wes ace=Wingdings">No ace="Wingdings">No align=left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in pursuant to Securities Act Wes ace=Wingdings">No ace="Wingdings">No align=left" style="font-size: 10pt; margin-top: 6pt"> If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports align=left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer, and large accelerated filer, an accelerated filer, or anon-accelerated filer and large accelerated filer, an accelerated filer, or anon-accelerated filer.set Margings]>0 align=left" style="font-size: 10pt; margin-top: 5pt"> Indicate by | None align="center" va Not applicable ABLE> | lign="top" nowr <mark>a</mark> p>Name of Each Exchange on Which F | Registered | _[| |
| align="center" style="iont-size: 10pt; margin-top: 12pt">American Depositary Shares, align="center" style="iont-size: 10pt; margin-top: 0pt">Contrepresented by one Equity Share, par value Rs. 2 per share. align="center" style="iont-size: 10pt; margin-top: 12pt">Securities for which there is a reporting obligation pursuant to Section 15(d) of Total Word Count the Act: align="center" style="iont-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="iont-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="iont-size: 10pt; margin-top: 12pt">Not Applicable align="locative" style="iont-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or align="locative" style="iont-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or align="locative" style="iont-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or align="locative" style="iont-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or align="lotissize: 10pt; margin-top: 6pt"> | align="center" style="for | it-size: 10pt; margin-top: 12pt">Securities registered p | ursuant to Section 12(g) of the Ac | xt: | FILE ANALTSI |
| align="center" style="iont-size: 10pt; margin-top: 12pt">Securities for which there is a reporting obligation pursuant to Section 15(d) of the &ct: align="center" style="iont-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="iont-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="iont-size: 10pt; margin-top: 12pt">Not Applicable align="left" style="iont-size: 10pt; margin-top: 12pt">Not Applicable align="left" style="iont-size: 10pt; margin-top: 5pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or align="left" style="iont-size: 10pt; margin-top: 5pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sourcers by the annual report; 1,461,453,320 Equity Shares. align="left" style="iont-size: 10pt; margin-top: 5pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sources: pursuänt to Section 13 or 15(d) of the Securities Exchange &ct, 1934 Yes ace="Wingdings">0 No ace="Wingdings">> align="left" style="iont-size: 10pt; margin-top: 5pt"> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer, or a non-accelerated filer or 1304 Uning the perceding 12 months (or for such shorts period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ace="Wingdings">> ace-windingdings">> Align="left" style= | align="center" style="for align="center" style="for | It-size: 10pt; margin-top: 12pt">American Depositary S | ihares, e Equity Share, par value Bs. 2 pe | r shara | Total Word Count |
| align="center" style="init-size: 10pt; margin-top: 12pt">Sector tises for which there is a reporting doingation parsuant to section 15(d) of the Åct: align="center" style="init-size: 10pt; margin-top: 12pt">Not Applicable align="left" style="init-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close overed by the annual report: 1,461,453,320 Equity Shares. align="left" style="init-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock ves cae="Wingdings">>> align="left" style="init-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in common stock ves cae="Wingdings">>> pursugint to Section 13 or 15(d) of the Securities Exchange Åct, 1934 Yes ace="Wingdings">>0 No ace="Wingdings">>> pursugint to Section 13 or 15(d) of the Securities Exchange Åct, 1934 Yes ace="Wingdings">>0 No ace="Wingdings">> pursugint to Section 13 or 15(d) of the Securities Exchange Åct, 1934 Yes ace="Wingdings">>0 No ace="Wingdings">> pursugint to Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter previde that the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. Sec definition of "accelerated filer and large accelerated filer, an accelerated filer, or a non-accelerated filer. Sec definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. "Wigin="top">>ace="Wingdings">> Balign= | align="center" style="for align="center" style="for align="center" style="for | nt-size: 10pt ">(Title of Class) | e Equity Share, par value HS. 2 per | uent to Section 15(d) | Total Word Count witho numerics |
| Gunning-Fog Im align="center" style="font-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="font-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="font-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 1,461,453,320 Equity Dares. Automated Readabil align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in roles to the securities Act Yes ace="Wingdings">> No ace="Wingdings">> No ace="Wingdings">> If this report is an annual or transition report, indicate by check mark if the registrant is a well-known seasoned issuer, as defined in a is not required to file reports pursuğan to Section 13 or 15(d) of the Securities Exchange &ct, 1934 Yes ace="Wingdings">> No ace="Wingdings">> Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange &ct of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file scut reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ace="Wingdings">> ace="Wingdings">> Nace="Wingdings">> Mace="Wingdings">> Mace="Wingdings" | of | it-size. Topt, margin-top. Tzpt >Securities for which th | ere is a reporting obligation pursu | | Sentence Count |
| the Act: align="center" style="Iont-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="Iont-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="Iont-size: 10pt; margin-top: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 1,461,453,320 Equity Shares. align="left" style="Tont-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act Yes ace="Wingdings">> No ace="Wingdings">> 0 align="left" style="tont-size: 10pt; margin-top: 6pt"> If this report is an annual or transition report, indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Celeman-Liau Ir pursuğint to Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">> No ace="Wingdings">> No ace="Wingdings">> No ace="Wingdings">> ace="Wingdings">> No ace="Wingdings">> ace="Wingdings">> ace="Wingdings">> No ace="Wingdings">> ace="Wingdings">> ace="Wingdings">> ace="Wingdings">> No ace="Wingdings">> ace="Wingdings">> ace="Wingdings">> ace==Wingdings">> ace==Wingdings align="left" style="cont-size: 1 | | | | | Gunning-Fog Index |
| the Act: align="center" style="font-size: 10pt; margin-top: 12pt">Not Applicable Flesch-Kincaid Grad align="center" style="font-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 1,461,453,320 Equity Shares. Automated Readabil align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Exchange Act, 1934 Yes ace="Wingdings">o No ace="Wingdings">p align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a well-known seasoned issuer, as defined in required to file reports pursugint to Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">o No ace="Wingdings">p align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated files uch reports), and (2) has been subject to such filing requirements for the past 90 days. Yes acce="Wingdings">o align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or anon-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange | | | | | Smog Index |
| align="center" style="font-size: 10pt; margin-top: 12pt">Not Applicable align="center" style="font-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 1,461,453,320 Equity Shares align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 1,461,453,320 Equity Shares align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act Yes ace="Wingdings">> No ace="Wingdings">> 0 pursuant to Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">> 0 No ace="Wingdings">> p align="left" style="iont-size: 10pt; margin-top: 6pt"> If this report is an annual or transition report, indicate by check mark whether the registrant (or for such shorter period that the registrant vas required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ace="Wingdings">> 0 align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act align="center" > ABLE style="font-size: 10pt; "valign="top">ace="Wingdings">> align="center" valign="top">Indicate by check mark whether the registrant is a large accelera | the Act: | | | | Flesch Reading Ease |
| align="center" style="intrisize: 10pt; margin-top; 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report; 1,461,453,320 Equity Shares. align="left" style="intrisize: 10pt; margin-top; 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report; 1,461,453,320 Equity Shares. align="left" style="intrisize: 10pt; margin-top; 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act Yes ace="Wingdings">b No ace="Wingdings">o align="left" style="intrisize: 10pt; margin-top; 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in a numal or transition report, indicate by check mark if the registrant is a numel or fassion report, indicate by check mark if the registrant is a numel or fassion 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant is a large accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer, in Rule 12b-2 of the Exchange Act. align="top">ace="Wingdings">a lign="top">ace="Wingdings">b align="center" valign="top">align="top">ace="Wingdings">Others align="top">ace="Wingdings">a dign="top">ace="Wingdings">a lign="center" valign="top">ace= Wingdings">a align="center" "valign="top">ace="Wingdings">> No ace="Wingdings">a annual report, indicate by check mark whether the registrant is a well-known seasoned issuer, as defined to be for the period cover data weellow the the registrant is a numal report, indicate by check mark whether the registrant is a sell | alian lloontarii atula lifa | at size, 40st, marsis tas, 40sth Nat Applicable | | | Flesch-Kincaid Grade Le |
| align="left" style="tont-size: 10pt; margin-top: 6pt"> Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: 1,461,453,320 Equity Shares. align="left" style="tont-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark wether the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark wether the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark wether the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: 6pt"> Indicate by check mark wether the registrant is a well-known seasoned issuer, as defined in sulf-size: 10pt; margin-top: | align="center" style="for | n-size: 10pt, margin-top: 12pt >Not Applicable | | | Automated Readability In |
| common stock as of the close of the period covered by the annual report: 1,461,453,320 Equity Shares. align="left" style="tont-size: 10pt; margin-top: 6pt"> Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act Yes ace="Wingdings">b No ace="Wingdings">o align="left" style="tont-size: 10pt; margin-top: 6pt"> If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">o align="left" style="tont-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a slied all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ace="Wingdings">> No ace="Wingdings">> align="center" valign="top"> Indicate by check mark whether the registrant is a large accelerated filer, an acce="Wingdings">> Accel=retion file: see definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act, align="top"> ace="Wingdings">> align="center" valign="top">Indicate by check mark whether the registrant is a large accelerated filer, an acce="Wingdings">> Accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act, align="top"> ace="Wingdings">> align="center" valign="top">Indicate by check mark whether the registrant is a large accelerated filer, an acce="Wingdings">> Accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act, align="top"> ace="Wingdings">> align="center" valign="top">Indicate by check mark whether the registrant is a large accelerated filer, or a non-accelerated filer. See definition of "accelerated filer a | align="left" style="font-s | ize: 10pt; margin-top: 6pt"> Indicate the number of ou | tstanding shares of each of the issue | er's classes of capital or | Coleman-Liau Index |
| algn="left" style="font-size: 10pt; margin-top: 6pt"> indicate by check mark if the registrant is a weil-known seasoned issuer, as defined in Rule 405 of the Securities Act Yes ace="Wingdings">> No ace="Wingdings">>> If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">>> No ace="Wingdings">>> No ace="Wingdings">>> align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">>> No ace="Wingdings">>> b align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes acce="Wingdings">> No ace="Wingdings">>> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">>ace="Wingdings">> b align="center" valign="top">-International Financial reporting Standards as used by the International Accounting Standards Board align="center" valign="top">=top">=top">=top">=top">=top">=top: Standards as used by the International Accounting Standards Board align="center" valign="top">=top: ace="Wingdings">> If this is an annual report, indicate by check mark whether the registrant is a shell | common stock as of the | close of the period covered by the annual report: 1,461 | 453,320 Equity Shares. | | |
| <pre>indign="left" style="tont-size: 10pt; margin-top: 6pt"> If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports</pre> pursuant to Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">o No ace="Wingdings">p align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ace="Wingdings">p No ace="Wingdings">o align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="center"> ABLE style="font-size: 10pt | align="left" style="font-s Bule 405 of the Securiti | Ize: 10pt; margin-top: 6pt"> Indicate by check mark if es Act Yes ace="Wingdings">b No ace="Wingdings">o | the registrant is a well-known seasor | ned issuer, as defined in | |
| is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">o No ace="Wingdings">p align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ace="Wingdings">p No ace="Wingdings">o align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">ace="Wingdings">p align="top">acce="Wingdings">p align="top">accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">acce="Wingdings">p align="top">accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">acce="Wingdings">align="center" valign="top">align="top">align="top">accelerated filer. align="top">accelerated filer. See definition of "accelerated filer" and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer. See definition of "accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer. See definition of "accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">accelerated filer. See definition of "accelerat | align="left" style="font-s | ize: 10pt; margin-top: 6pt"> If this report is an annual | or transition report, indicate by check | k mark if the registrant | |
| pursuant to Section 13 or 15(d) of the Securities Exchange Act, 1934 Yes ace="Wingdings">o No ace="Wingdings">p align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ace="Wingdings">p No ace="Wingdings">o align="left" style="font-size: 10pt; margin-top: 6pt"> Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="center"> ABLE style="font-size: 10pt " valign="top">ace="Wingdings">p align="center" valign="top">International Financial reporting Standards as used by the International Accounting Standards Board align="center" valign="top">align="center" valign="top">Others align="center" valign="top">Others align="center" valign="top">Others align="center" valign="top">Others align="center" valign="top">ace="Wingdings">> ABLE> align="top">ace="Wingdings">> fortop: ace="Wingdings">> (for the sis an annual report, indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">acce="Wingdings">> align="center" valign="top">align="top">accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">acce="Wingdings">> Allen="top">align="top">align="top">accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. align="top">acce="Wingdings">> Allen } | is not required to file rep | orts | | , in the second s | |
| align="center"> ABLE style="font-size: 10pt " valign="top">ace="Wingdings">p align="center" valign="top">International Financial reporting Standards as used by the International Accounting Standards Board align="center" valign="top">ace="Wingdings">o align="center" valign="top">Others align="center" valign="top">ace="Wingdings">>p align="top">ace="Wingdings">>p align="top">ace="Wingdings">align="top">ace="Wingdings">>p align="top">ace="Wingdings">align="top">ace="Wingdings">>p align="top">ace="Wingdings">align="top">ace="Wingdings" | pursuant to Section 13 o align="left" style="font-s filed by Section 13 or 15 registrant was required ace="Wingdings">b No align="left" style="font-s accelerated filer, or a no | or 15(d) of the Securities Exchange Act, 1934 Yes ace=" ize: 10pt; margin-top: 6pt"> Indicate by check mark w 5(d) of the Securities Exchange Act of 1934 during the p to file such reports), and (2) has been subject to such fill ace="Wingdings">o ize: 10pt; margin-top: 6pt"> Indicate by check mark w p-accelerated filer. See definition of "accelerated filer ar | Wingdings">o No ace="Wingdings"> hether the registrant (1) has filed all r receding 12 months (or for such shor ng requirements for the past 90 days hether the registrant is a large accele d large accelerated filer" in Bule 12b | P reports required to be rter period that the s. Yes erated filer, an >2 of the Exchange Act | |
| alightener style= lont-size. Topt, margin-top, opt > in this is an annual report, indicate by check mark whether the registrant is a shell | " valign="center"> ABLE s | Indecemented men see deminish of accelerated men an yle="font-size: 10pt Indings">p align="center" valign="top">International Fin onal Accounting ="center" valign="top">ace="Wingdings">o align="cent ydings">o ABLE> | nancial reporting Standards er" valign="top">Others align="cent | ter" | |
| company (As defined in Bule 12h-2 of the Securities Exchange Act of 1934, Ves ace="Wingdings">o No ace="Wingdings">>h | align="left" style="font-s | Ize: Topt; margin-top: 6pt"> If this is an annual report, Bule 12b-2 of the Securities Exchange Act of 1934. Vec | ace="Winadings">o No ace="Winadings" | registrant is a shell | |
| | | | | | |





Example 12a: Cosine Similarity Measure Data for Satyam and WIPRO

Once your click on the Compare button after selecting the two years filings, the system will yield the result in a CSV file which you can open and save in Excel. Repeating this process for each pair, (2003, 2008), (2003, 2007), (2003, 2006), (2003, 2005), (2003, 2005), and (2003, 2004), I obtained the following data.

| Cosine Similarity Scores 20F | | File 1 VS File 2 | | | | | | |
|------------------------------------|---------|------------------|--------------|--------------|--------------|----------------|--------------|--|
| | | | | | | 2004 20F/A VS | | |
| Satyam | СІК | 2008 VS 2003 | 2007 VS 2003 | 2006 VS 2003 | 2005 VS 2003 | 2003 | 2004 VS 2003 | |
| | 1106056 | 0.986219031 | 0.986518731 | 0.986687789 | 0.983219142 | 0.884167909 | 0.995569951 | |
| | | | | | | | | |
| WIPRO | СІК | 2008 VS 2003 | 2007 VS 2003 | 2006 VS 2003 | 2005 VS 2003 | 2004/A VS 2003 | 2004 VS 2003 | |
| | 1123799 | 0.992107956 | 0.993143381 | 0.993785122 | 0.992941528 | 0.802915992 | 0.996115982 | |
| | | | | | | | | |

The following data was obtained by rearranging the above data. See the next slide for the plots

| Year | Satyam Cosine Measure | WIPRO Cosine Measure |
|------|-----------------------|----------------------|
| 2008 | 0.986219031 | 0.992107956 |
| 2007 | 0.986518731 | 0.993143381 |
| 2006 | 0.986687789 | 0.993785122 |
| 2005 | 0.983219142 | 0.992941528 |
| 2004 | 0.995569951 | 0.996115982 |
| 2003 | 1.0 | 1.0 |
| | | |



Example 12a: Graph of Cosine Similarity Data for Satyam and WIPRO

Cosine Measure of Similarity for Satyam with WIPRO in relation to 2003 20-F





Example 12: Compare - Cosine Similarity Measure and Word Variability

Example 12b:

Compare:

Word Variation Year-to-Year

Seekinf Example 12b: Word Variations Year-to-Year

- Let us consider the example of Satyam, again. In Example 12a, we selected "Cosine Similarity". For this example, after selecting two years 20-F, we select "Word Variation". The system will yield the data in a csv file that you can open and save in Excel.
- Next slide shows the un-sorted data for the years 2007 and 2008.
- The second slide shows, after sorting, the words that are added in 20-F for 2008 that were not present in 20-F of 2007.
- The third slide shows the words (after sorting again) that are removed from 20-F of 2008, but were present in 20-F of 2007.
- One can sort the file and obtain changes in certain key words from year to year.



WORD VARIATIONS FOR 1106056

| | https://\l | https://w | ww.sec | .gov/Arc | hives/ed | lgar/data/ | /1106056 | /000114 | 5549-07- | 000670-iı | ndex.htm | |
|----------------------|------------|-----------|--------|------------------|------------------|------------|----------|------------------------|----------|-----------|----------|--|
| VORDS | 2008 | 2007 | | | | | | | | | | |
| begin | 1 | 1 | | | | | | | \wedge | | | |
| privacy | 3 | 3 | | | | | | | 21 | 9 | | |
| enhanced | 6 | 6 | | | | | | ×0, [×] | γ | 00 | | |
| nessage | 2 | 2 | | | | | | aril | and | | | |
| oroc | 1 | 1 | | | | | 4 | | 10 | | | |
| уре | 14 | 15 | | | | | tions | 20 | | | | |
| 2001,mic | 1 | 1 | | | | in | all | eali | | | | |
| lear | 1 | 1 | | | | 'y Jo | the | $\mathbf{\mathcal{V}}$ | | | | |
| originator | 2 | 2 | | | IN | ord | for | | | | | |
| ame | 16 | 20 | | | 0 ⁰ . | an | | | | | | |
| vebmaster | 1 | 1 | | 10 | 24/ | Satr | | | | | | |
| vww.sec.gov | 2 | 2 | | nple | 40 | 51 | | | | | | |
| ey | 37 | 36 | 6 | 131. | Jato | | | | | | | |
| symmetric | 1 | 1 | | , re | À. | | | | | | | |
| nfgwcgyevqgbaqicaf8d | 1 | 1 | / | ,50 ¹ | | | | | | | | |
| wsm7vrzladbmyqaionv | 1 | 1 | | JLI | | | | | | | | |
|) | 55 | 59 | | | | | | | | | | |
| widaqab | 1 | 1 | | | | | | | | | | |
| nic | 1 | 1 | | | | | | | | | | |
| nfo | 1 | 1 | | | | | | | | | | |
| sa | 1 | 1 | | | | | | | | | | |

SeeleîNF

Example 12b: New Words in 20-F of 2008 that were not present in 20-F of 2007 for Satyam

| | | | | | | | | | | | - | | |
|--------------------|-----------|------------|-----------|-----------|------------|-----------|------------------|-----------|-----------|----------|---|--|--|
| WORD VARIATIONS FO | OR 110605 | 6 | | | | | | | | | | | |
| | https://w | https://ww | ww.sec.go | v/Archive | s/edgar/da | ata/11060 | 56/000114 | 45549-07- | 000670-in | dex.html | | | |
| WORDS | 2008 | 2007 | | | | | | | | | | | |
| nitor | 22 | 0 | | | | | | | | | | | |
| afm | 13 | 0 | | | | | | | | ent | | | |
| bridge | 10 | 0 | | | | | | | . 0 | rese | | | |
| euronext | 9 | 0 | | | | | | | notr | | | | |
| belts | 6 | 0 | | | | | | atart | tyan | | | | |
| deconsolidation | 6 | 0 | | | | | -08 ^t | hai c | all | | | | |
| lieu | 6 | 0 | | | | - | 200-0 | 110. | | | | | |
| pharma | 6 | 0 | | | | 0-4 | £20 | | | | | | |
| hetzel | 5 | 0 | | | Isin | 20-4 | | | | | | | |
| caterpillar | 4 | 0 | | NIC | kas . | in | | | | | | | |
| chicago | 4 | 0 | | | | | | | | | | | |
| conditional | 4 | 0 | | | | | | | | | | | |
| contributed | 4 | 0 | | | | | | | | | | | |
| fbt | 4 | 0 | | | | | | | | | | | |
| fmsa | 4 | 0 | | | | | | | | | | | |
| infocity | 4 | 0 | | | | | | | | | | | |

SeekîNF

Example 12b: Words absent in 20-F of 2008, but were present in 20-F of 2007 for Satyam

| WORD VARIA | FIONS FOR | 1106056 | | | | | | | | | | |
|--------------|-----------|------------|-----------|-----------|-----------|-----------|----------|------------------|-----------|----------|--|--|
| | https://w | https://wv | ww.sec.go | v/Archive | s/edgar/d | ata/11060 | 56/00011 | 45549-07- | 000670-in | dex.html | | |
| WORDS | 2008 | 2007 | | | | | | | | | | |
| acceleration | 0 | 6 | | | | | | | | | | |
| contingency | 0 | 6 | | | | | | | | | | |
| fulfillment | 0 | 6 | | | | | | | | | | |
| resolved | 0 | 6 | | | | | | | | eseric | | |
| upto | 0 | 6 | | | | | | | att | re | | |
| allotment | 0 | 5 | | | | | | | enor | | | |
| allotted | 0 | 5 | | | | | | 1 at a | +van | | | |
| bommakanti | 0 | 5 | | | | | | that | Sau | | | |
| concerned | 0 | 5 | | | | | · 200 | 08 ^{to} | | | | |
| rank | 0 | 5 | | | | 1 | 01 52 | 000 | | | | |
| redeem | 0 | 5 | | | | 201 | FOI | | | | | |
| acquirer | 0 | 4 | | | .15 | ·``;~2 | | | | | | |
| allocation | 0 | 4 | | <u> </u> | Nor | | | | | | | |
| consequence | 0 | 4 | | | , i | | | | | | | |
| decided | 0 | 4 | | | | | | | | | | |
| get | 0 | 4 | | | | | | | | | | |
| heirs | 0 | 4 | | | | | | | | | | |
| murty | 0 | 4 | | | | | | | | | | |
| procedure | 0 | 4 | | | | | | | | | | |
| quantifying | 0 | 4 | | | | | | | | | | |
| quantum | 0 | 4 | | | | | | | | | | |
| referral | 0 | 4 | | | | | | | | | | |
| tranche | 0 | 4 | | | | | | | | | | |
| triggering | 0 | 4 | | | | | | | | | | |

