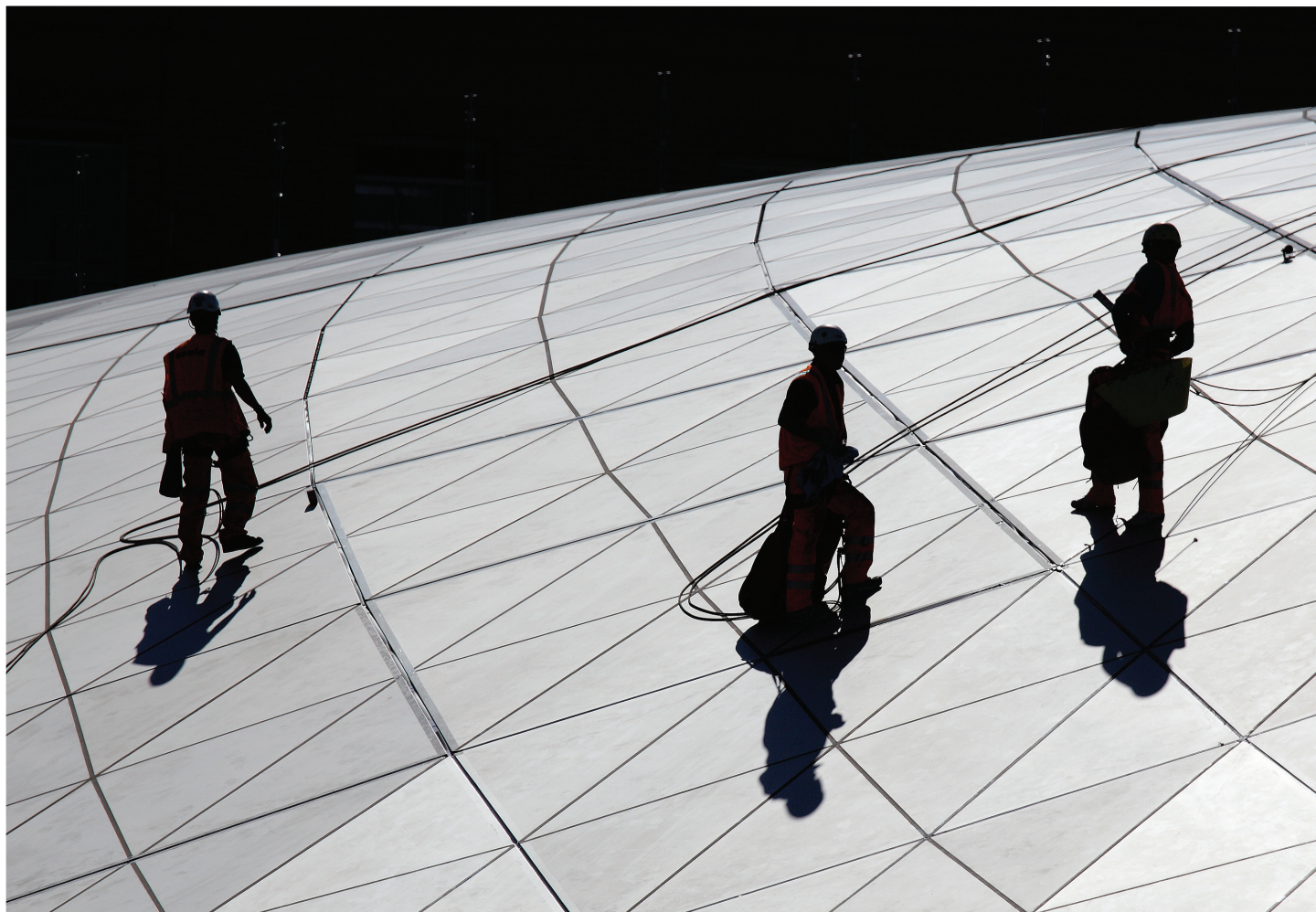


THOMSON REUTERS

ONESOURCE™



REUTERS/ Kevin Coombs

# ONESOURCE® TRANSFER PRICING

APAC



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# ENSURE TOTAL COMPLIANCE

ONESOURCE Transfer Pricing provides a platform to prepare your transfer pricing documentation combined with a leading public-and-private-company database of comparables for the completion of a robust benchmarking analysis.

Transfer pricing continues to be one of the most important taxation issues for multinational corporations. Now more than ever, tax professionals want better control and visibility into their intercompany transactions. Whether you're managing changes to a transfer pricing policy or creating new documentation, ONESOURCE Transfer Pricing offers one convenient location for every aspect of your transfer pricing process.

## COMPREHENSIVE COMPONENTS

### Powerful Software

Rely on an end-to-end solution that goes well beyond simple spreadsheets and templates. ONESOURCE Transfer Pricing will assist you in analysing the arm's-length nature of tangible, intangible, and service transactions and then helps the user produce documentation that will adhere to the requirements of 50 revenue authorities around the world.

### Accessible Comparables

Have crucial data just a click away. ONESOURCE Transfer Pricing will help with the preparation of comparable searches and running economic analyses utilising the Thomson Reuters data suite, which encompasses both our Fundamentals database and our European Comparables database.

### Client Support

To tie it all together, Thomson Reuters has transfer pricing professionals around the world who are available to help whenever you may need assistance. They offer you years of experience gained while working for the "Big 4," as well as with our own roster of over 1,000 clients located throughout the world.

Our professionals are not only experts in their respective fields, they also understand your needs and what it takes to accomplish your goals.



### ONESOURCE Transfer Pricing can:

- Provide the flexibility to analyse intercompany transactions in accordance with your internal transfer pricing policies
- Give you the ability to walk through your annual transfer pricing documentation requirements from start to finish, in an intuitive, easy-to-use platform
- Perform the economic analysis including running recognised profit-level indicators, making working capital adjustments, and ultimately constructing the arm's-length range
- Meet the documentation requirements of Australia, New Zealand, South Korea, Japan, Singapore, and a number of other countries that have their transfer pricing rules built on the OECD guidelines
- Seamlessly update previously prepared studies to facilitate year-on-year transfer pricing compliance

## DISCOVER THE POWER OF DOCUMENTER

The Documenter version of ONESOURCE Transfer Pricing is a cost-effective solution that will save you time and energy. This award-winning, web-based solution enables you to analyse the arm's-length nature of tangible, intangible, and service transactions in an easy, step-by-step process.

Whether you're managing changes to a transfer pricing policy or creating new documentation, ONESOURCE Transfer Pricing offers one convenient location for every aspect of your transfer pricing process.

### Global Compliance

Documenter produces regulatory environment information on 50 revenue authorities located around the world, including the IRS transfer pricing regulations (Section 482) and the OECD Guidelines.

- Produces documentation for single or multiple revenue authorities
- Export reports to either Adobe PDF format or Microsoft® Office Word

### Comprehensive Exports

Export, review, and analyse data in Microsoft Office Excel and Word. Expanded Comparable Data Export and the Economic Analysis Data Export enables you to:

- View comparable data on a single worksheet, making it easy to compare information across companies in any way the user requires
- Have transparency into company financials at any point through the comparable search process
- Export data in a format that can be easily reviewed and analysed
- Understand the impact an adjustment has on comparable data
- See into the basis for adjusted PLI/ratio calculations for each comparable company
- Build your own PLI to suit the specific requirements of your analysis

### Planning

Documenter gives you control over your transfer pricing documentation like never before:

- Roll forward entire tax years while maintaining all relevant information from prior years
- Stay current within a tax year by updating comparable searches, while maintaining your progress along the way
- Organise your work by tax year

## OPTIMISE YOUR COMPARABLE SEARCH PROCESS

### Find Comparable Companies and Achieve a Higher Level of Efficiency

The Benchmark tool of ONESOURCE Transfer Pricing is a web-based comparables search tool that provides multinational corporations with an automated solution to perform benchmark analyses for various intercompany transactions using industry standard data sources.

### Organisation At Every Step

Enhance your process through increased visibility and organisation.

- Tree-structure search criteria inputs for single-screen criteria filtering
- Enhanced visibility during the second review to preview arm's-length range results across multiple profit-level indicators

### Save Time

Benchmark is a time-efficient way to complete comparables searches.

- Organisation of comparable searches by tax year enables easy updating of multiple searches each quarter if required
- Ability to filter for comparable companies based on ownership status when using the Thomson Reuters European Comparables database greatly reduces the amount of time needed to review companies
- Export capabilities to Word and Excel allow for fast and easy transfer of data

### Intuitive Comparable Search Tool

Searching and identifying the comparables within your arm's-length range is made simple:

- Search multiple databases simultaneously
- Gain confidence by conducting an independent assessment of your comparable searches using our Comparable Search Statistics tool.
- Tabular view of key company information and financials
- Export comparable data to Excel

## THOMSON REUTERS DATA SUITE

Customise your transfer pricing analyses. Get what you need and only what you need.

The OECD recognizes that obtaining comparable data can be an arduous task and various database solutions can be considered. That's why we provide options for transfer pricing professionals looking for comparable company information worldwide.

The information published in our databases contains practical information for organizations of all sizes. The data suite consists of Fundamentals and European Comparables, both from Thomson Reuters.

### Fundamentals from Thomson Reuters

The Fundamentals database comprises more than 70,000 companies from over 110 countries. It includes financial data sourced directly from public filings and other public areas. This expanded financials database features over 100 line items and data points per company, and provides links directly to the original data source. Additionally, users have access to streams of data that are updated daily and display information such as the company's most recent financials, as well as detailed business activities and segmented data.

### European Comparables\* from Thomson Reuters

The European Comparables database contains information on over 1.2 million privately held and publicly traded European companies. Thomson Reuters teams up with the world's premier information providers to supply relevant content specifically selected from over 2,500 different sources.

This premier database includes features such as:

- English and non-English business descriptions
- Ownership information: detail on majority and minority owners of the company
- Efficient filter criteria: filter the search by ownership status, reducing the amount of time needed to review potential comparables

\*Powered by OneSource Information Services Inc., an unaffiliated company.

## ADDITIONAL DATA OFFERINGS†

### ktMINE's Royalty Rate Finder Database

ktMINE offers direct access to royalty rates, full text intangibles licence agreements, and detailed agreement summaries through its Royalty Rate Finder database. Providing access to nearly 10,000 unique intangibles licensing agreements and over 35,000 royalty rates globally, this partnership complements and strengthens our global data offerings.

### Standard & Poor's Compustat® North America

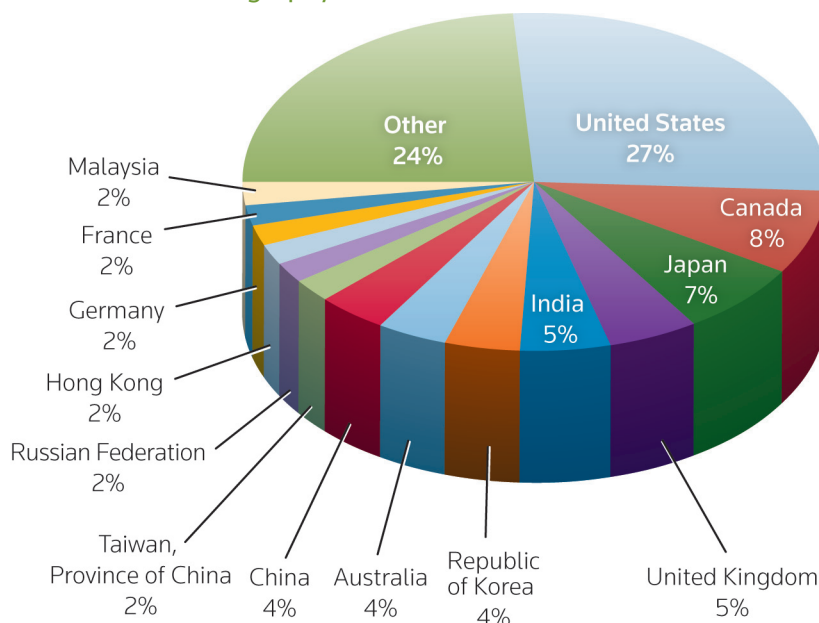
Compustat North America data is collected from company-filed annual and quarterly reports, as well as documents filed with the SEC, EDGAR, newswire services, and direct company contacts. Data is collected according to detailed guidelines aligned with the regulations and standards of the Financial Accounting Standards Board (FASB), the SEC, and the US Generally Accepted Accounting Principles (GAAP). Compustat North America includes financial data on over 10,000 active and inactive US companies, over 400 Canadian companies, and more than 450 ARDs.

### Standard & Poor's Compustat® Global Vantage

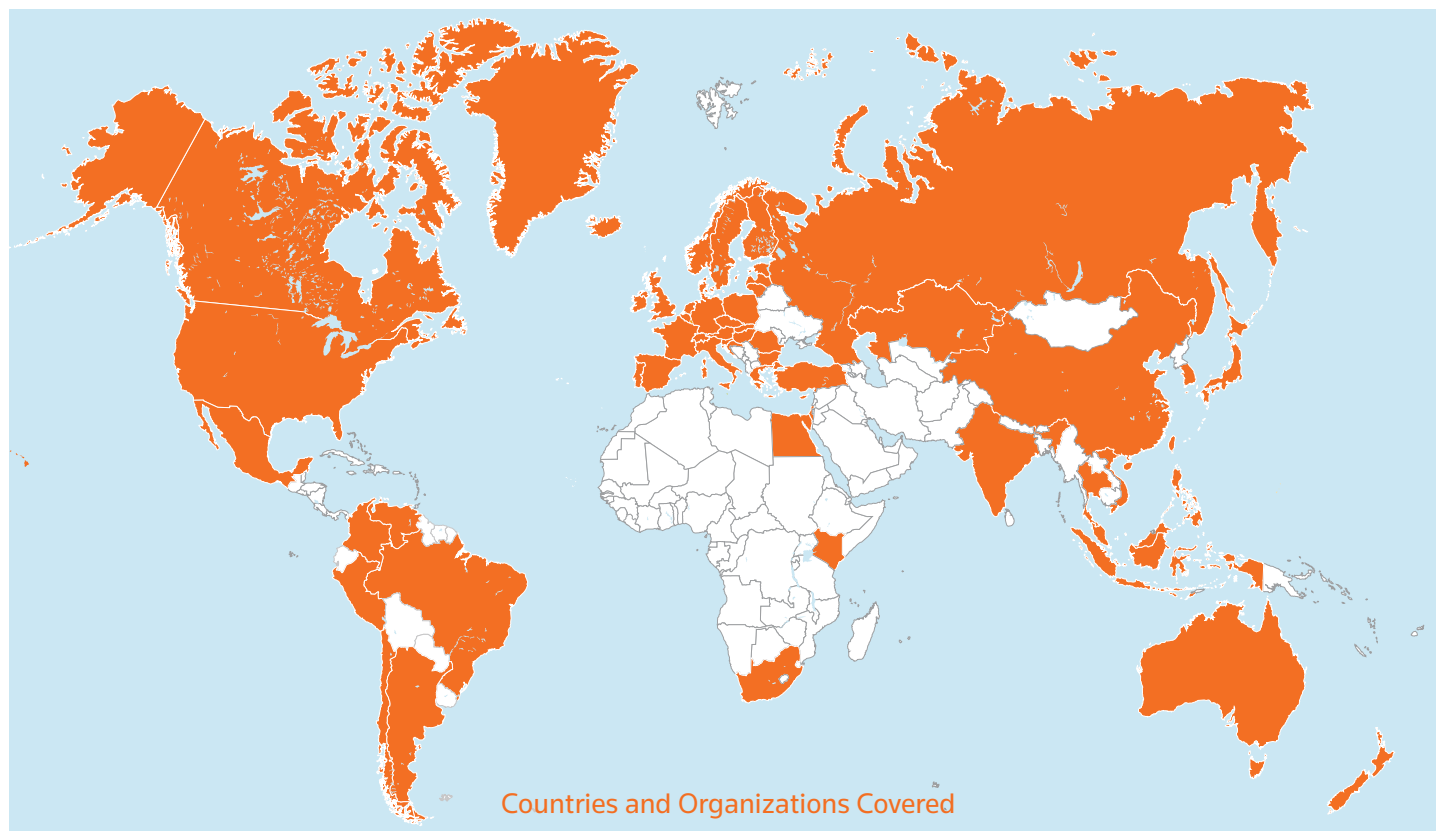
The Compustat Global Vantage database provides financial data for more than 29,000 mid-cap and large-cap companies including over 700 Canadian companies. This database covers publicly traded companies in more than 80 countries, representing over 90% of the world's market capitalisation.

†ONESOURCE Transfer Pricing supports the Worldscope and Disclosure SEC databases.

## Fundamentals - Geography



## SINGLE UP-TO-DATE VIEW OF TRANSFER PRICING



Transfer Pricing Analyzer from Thomson Reuters ONESOURCE enables tax professionals who work on transfer pricing issues to quickly research a range of rules from multiple countries, make comparisons, and draw initial conclusions to assist in documenting transfer pricing issues that can impact a company's entities globally.

Transfer Pricing Analyzer streamlines two major tasks faced by tax staff at corporations with a taxable presence in multiple jurisdictions, by helping them to:

- Keep track of ever-changing transfer pricing requirements
- Ensure that the parent company has knowledge of the compliance obligations of the global group and deliver instructions to subsidiaries

Transfer Pricing Analyzer provides a single, up-to-date view of transfer pricing obligations across key jurisdictions around the world. It also has the ability to apply rules in the context of a single-company resident in one of the jurisdictions covered.

### Transfer Pricing Analyzer performs four key functions:

- 1. Information analysis** – The core of the tool is a detailed information analyser that enables you to create a dynamic chart containing concise overviews of more than 75 transfer pricing rules covering 60 countries. These overviews are culled from more than 1,000 tax treaties and 600 primary sources. The information charts enable you to compare rules across multiple jurisdictions, and allow you to tailor your research “on the fly” so you can include only the items you need to see, or change the countries selected.
- 2. News** – A convenient news feature enables a federated news approach, linking news stories from a variety of sources by reference to well-known transfer pricing terms. This brings together transfer pricing-related news stories under the countries covered by Transfer Pricing Analyzer. It also provides the ability to search other preselected sites for additional information. The search function can be customised to search all tax news or search news by some predefined terms relevant to transfer pricing, and select the date ranges for which news should be searched.
- 3. Forms** – For countries that have formal compliance requirements through the completion of forms, such forms are also included in Transfer Pricing Analyzer. Forms are translated into English to further speed compliance research.
- 4. Regulations** – The research is backed up with translated copies of relevant regulations, as well as statutory references.

# ONESOURCE CORPORATE SOLUTIONS

Workflow - Software - Services - Consulting - Data Management - Research

## GLOBAL SOLUTIONS

No matter where you do business today, a global perspective is essential to achieve success. That's why Thomson Reuters has focused on developing tax software and services that function globally and enable customers to maintain accurate and seamless compliance with increasingly complex international tax laws and accounting rules.

## LOCAL SOLUTIONS

ONESOURCE from Thomson Reuters provides the localised resources and expertise you need to manage your taxes in numerous jurisdictions worldwide – and we continue to expand. Bridging important language, currency, and regulatory gaps, our local solutions and software can help you smoothly interact with the tax requirements and accounting practices in your specific location.

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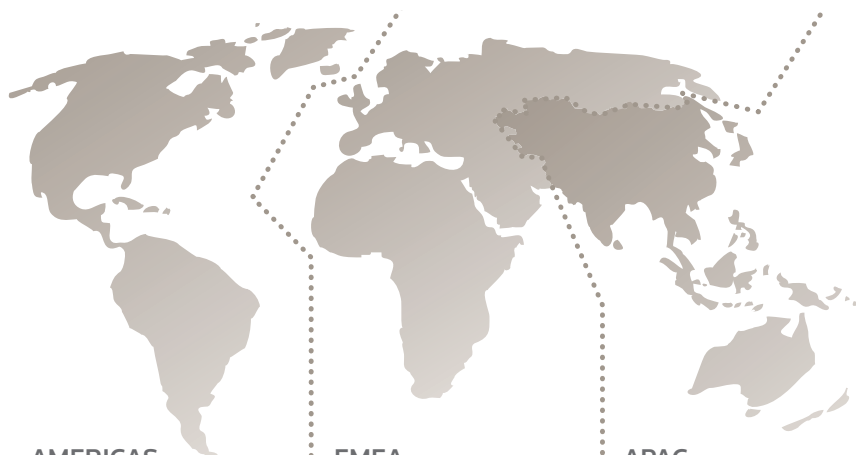
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Tax Information Reporting  
Trust Tax  
Unclaimed Property

### EMEA

Accounts Production  
Corporate Tax  
Indirect Tax  
Tax Information Reporting

### APAC

Accounts Production  
Corporate Tax  
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