



BUREAU VAN DIJK
ELECTRONIC PUBLISHING

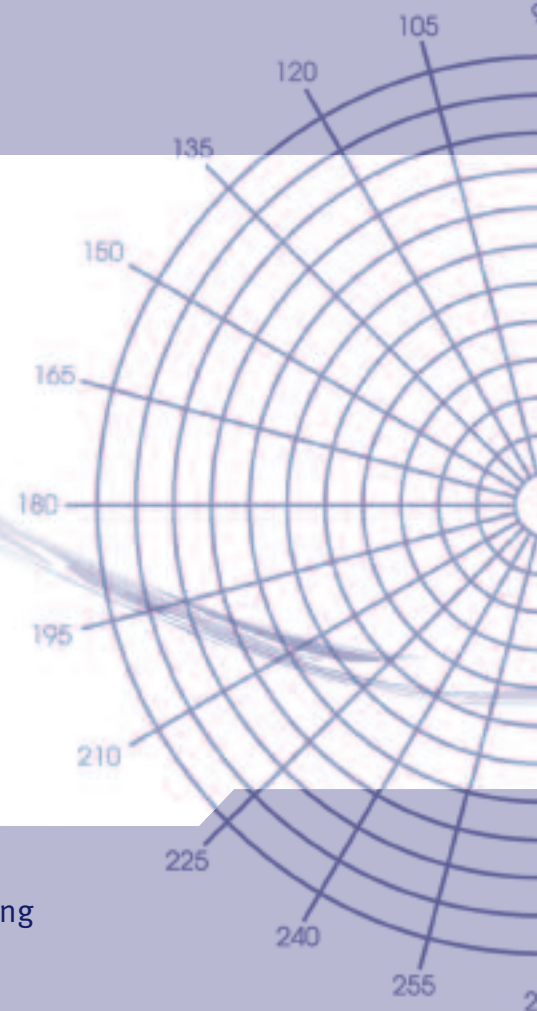


Solutions for transfer pricing

Data and software for tax professionals in transfer pricing

TP CATALYST

Empowering in-house transfer pricing analysis



Definitive company data for transfer pricing analyses

Detailed company information for benchmarking

Bureau van Dijk Electronic Publishing (BvDEP) is recognised as a key participant in the transfer pricing market and the “provider of choice” for company information for profit-based analyses. BvDEP publishes various databases containing company information that bring together data from many specialist and local providers.

Covering both listed and unlisted companies, the accounts are presented in detailed comparable formats. Supplementary information includes activities and trends to help users accurately generate lists of corresponding companies plus market intelligence, detailed company structures, credit scores and ratings plus M&A deals and rumours.

Users can create tabular and graphical analyses to benchmark rates of return for economic activities. The databases can be used in isolation, or in conjunction with BvDEP’s **TP Catalyst** for the ultimate, streamlined transfer pricing analysis solution.



Public and private companies around the world



Companies across Europe in a standardised, comparable format



Companies across the Asia-Pacific region in a standardised, comparable format



Listed companies worldwide

The in-house transfer pricing solution

TP Catalyst simplifies the execution of profit-based analyses and brings substantial time and cost savings. Developed in consultation with transfer pricing specialists, it streamlines processes, eliminates redundant steps, reduces data manipulation and delivers professional results.

TP Catalyst is used in conjunction with BvDEP's database products, enhancing their searching and data retrieval capabilities specifically for transfer pricing analyses. It facilitates the manual identification of "comparables", then summarises the process and decisions taken to create the profit-based analysis report.

TP Catalyst is the ultimate resource to liberate time. It empowers users to efficiently create analyses and to acquire expertise in approximating "arm's length" rates of return.

TP Catalyst empowers you to:

- Monitor your international transfer pricing regime
- Identify areas of risk and opportunity within your international transfer pricing structure
- Prepare and update transfer pricing documentation for multiple tax jurisdictions
- Better defend your transfer pricing positions in audit situations
- Get better value from your external tax advisors

TP Catalyst means you have:

- Greater control
- Reduced transfer pricing risk
- Superior efficiency in your transfer pricing management processes

Flexible and technically sophisticated

TP Catalyst has a wizard-led approach to take users step by step through the process of identifying comparable companies and creating profit-based analyses.

Users can attach documents, record and justify choices and rejections, and tailor the presentation of the output. The following methods are available:

- Comparable Profits Method
- Transactional Net Margin Method
- Profit Split Method

Users can exclude or include companies based on the availability of specific financial items, their structures, financial ratios, activities and other criteria. Links provide users with easy access to the companies' profiles and websites. A summary of the selection is displayed, and users can annotate and explain each filter. The potential comparable companies can then be screened to determine their suitability for the analysis.

Users can choose from 15 profit level indicators (PLI) and apply typical asset-intensity or working capital adjustments to the financial data of selected comparable companies. Once the appropriate PLI has been selected, and any desired adjustments have been applied, TP Catalyst computes and presents the unadjusted and adjusted "arm's length" benchmarks.

Professional reporting

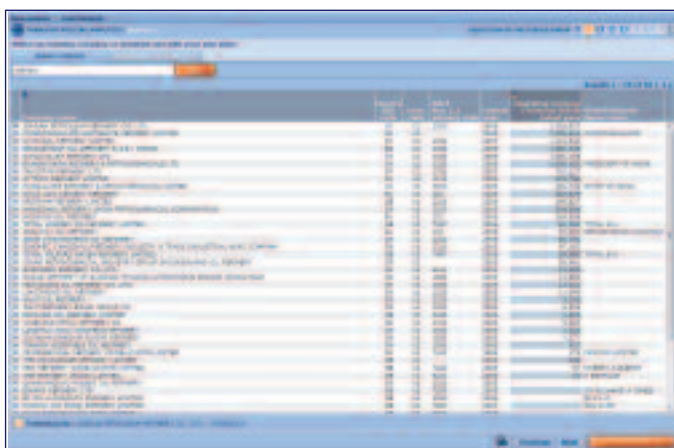
TP Catalyst produces a report which can be presented in various formats including Microsoft Word, Excel and Adobe Acrobat. This report encompasses a detailed audit trail of the steps undertaken to select the comparable companies and to identify the "arm's length" benchmark. It can be attached as an appendix to any transfer pricing study (whether prepared internally or by an external advisor) or used as a stand-alone tax document. The report generation facility can be used within the contexts of (i) documenting results for transactions that occurred in a closed fiscal year, (ii) establishing inter-company pricing for transactions to take place in future years, (iii) determining the size of potential tax adjustments or the tax provision to be booked, or (iv) identifying routine returns for routine functions in Profit Split analyses.

Wizard-led steps lead you through the data selection, analysis and documentation, to create tailored professional level reports.



1. Determine the parameters of your analysis

Choose the scope of your analysis in terms of regions, time period and format of the financial data to be used.



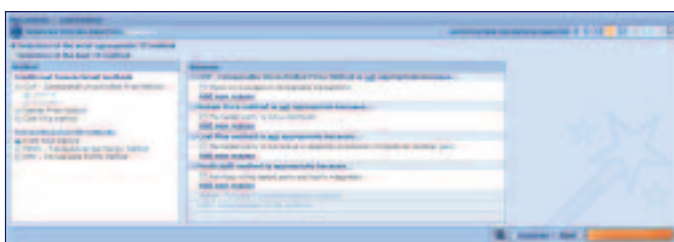
2. Select the party to be tested

Use data held on BvDEP's products, modify it or use your own information.



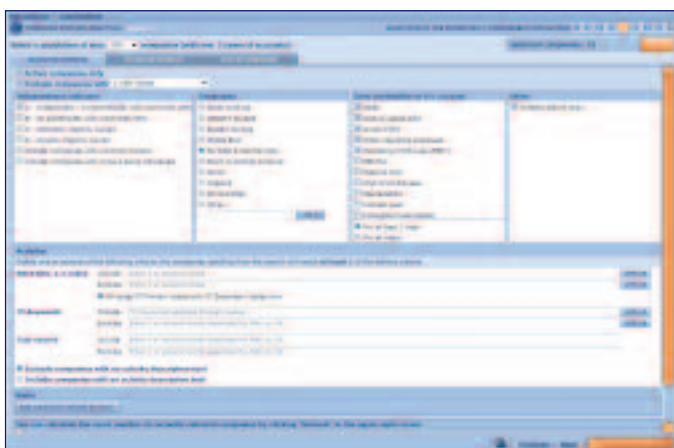
3. Define your objectives

Describe your study's objectives, integrate your functional and risk profile and annotate your choices.



4. Choose and justify your method

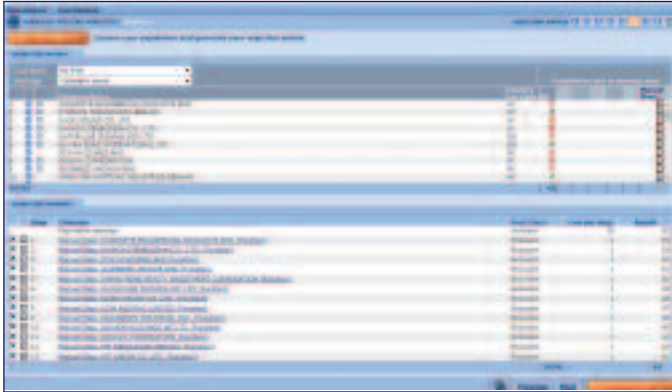
Select your chosen methodology and include the reasons for your choice.



5. Select the population for your comparison

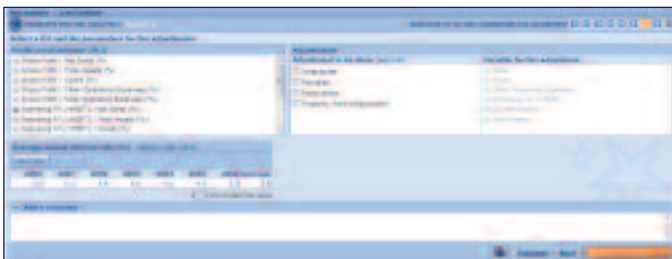
Enter your selection criteria to determine on what basis to select your companies, annotate your selection summary and sort/view an initial list of potentially comparable companies.

Giving you the tools to be your own expert



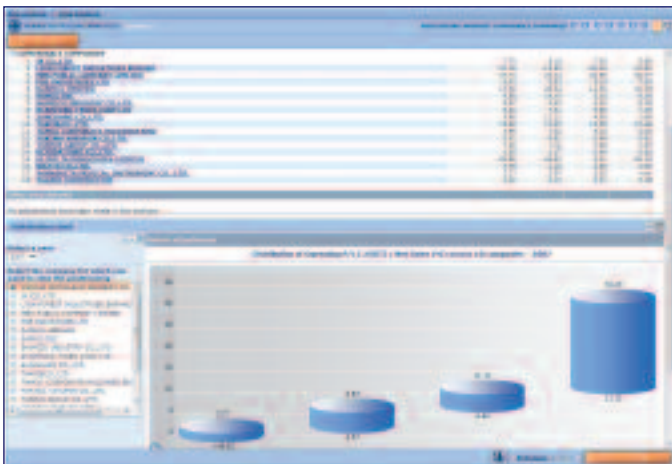
6. Reject companies and show your reasons

Screen companies using qualitative and quantitative filters, review companies' business descriptions and websites for comparability and annotate each rejection to justify your decisions.



7. Select your PLI

Choose from 15 pre-defined PLI - include your parameters for adjustment and comment.



8. Tested party against the comparable companies

Review the results of your analysis, including adjusted and unadjusted results for the selected PLI. Evaluate the results of the tested party against the results of the comparable companies selected.



9. Generate your report

View, print, save or export your tailored report with access to any of your chosen attachments.



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