

TPA Global Services Menu

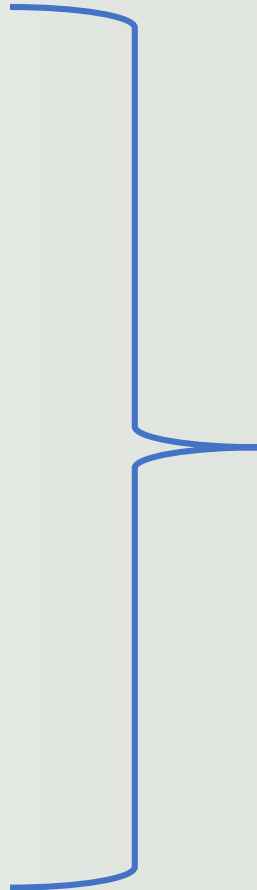
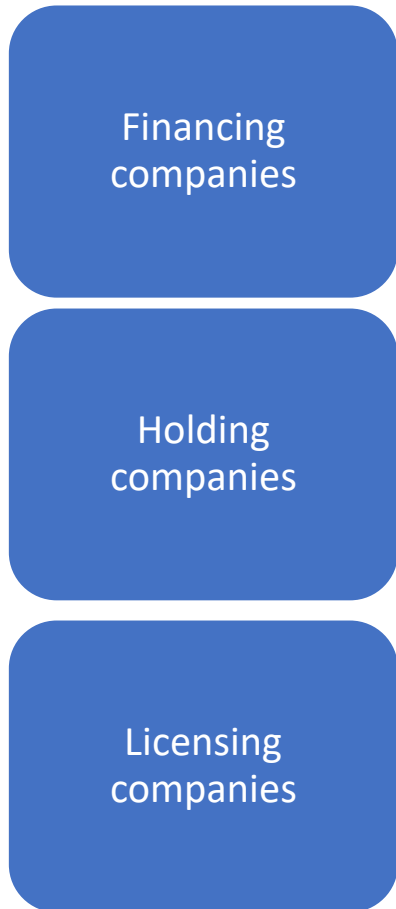
We are pleased to provide you with the following menu comprising our standard service offerings:

- Transfer pricing services;
 - Substance for finance, holding and license companies;
 - Economic analysis and documentation for finance, holding and license companies;
 - Master file, Local file and Country by country reporting;
 - Value chain analysis.
- Insourcing of temporary or permanent in-house tax work.
- Tax technology:
 - Suite 2020;
 - Software packages.

Also, we are specialized in valuations, tax and transfer pricing effective supply chain solutions, transfer pricing aspects of business reorganizations and tax controversy. We would be happy to discuss these service offerings with you in more detail.

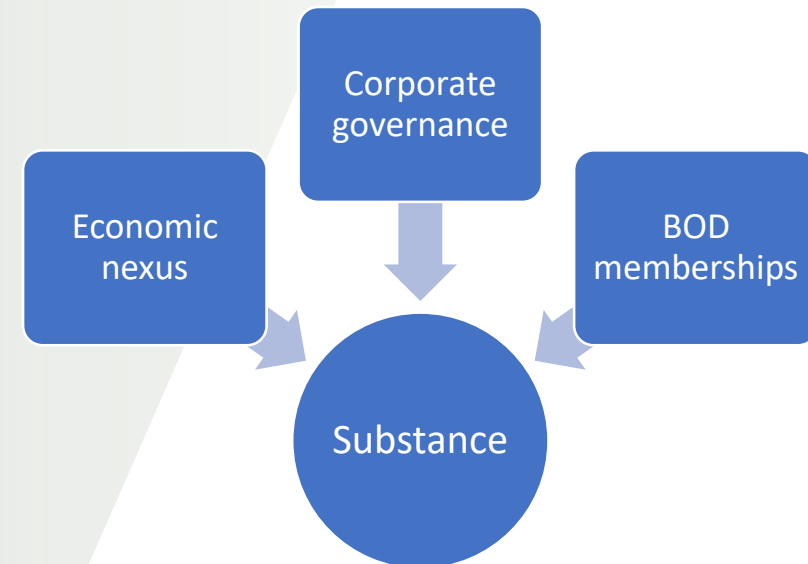
Transfer pricing services

Transfer pricing services - Substance



Proposal

- We at TPA global recognize the importance of future compliance of your group financing, holding and/or licensing company within the changed legislative landscape. In this context, TPA Global likes to offer its services, in examining and reorganizing your current group financing and/or licensing structure, while following a three-pronged approach:
 1. Assess whether the structure meets current and expected legislative requirements;
 2. Advise in a technical memorandum on the remedies to align the structure with current and expected legislative requirements;
 3. Provide the necessary documentation and actions supporting the structure.



Fixed fee for a 2-days review & recommendation paper amounts to EUR 500 per file.

Finance companies

Annual fee benchmarking		
Per annum in EUR	Amount of Clients 1-5	Amount of clients > 5
Generic	300 p/study	250 p/study
Industry	500	400
Industry + size	1000	800
Intermediary financing report (including the annual fee benchmarking)		
→ Standard report provided by TPA but completed by client	1000	750
→ Review and completion	1000	750
→ Standard report, full preparation by TPA	2500	2000

Holding companies

Licensing companies



Cost + / economic indicator (IT, marketing, general management, accounting, legal)		
Per annum in EUR	Amount of Clients 1-5	Amount of clients > 5
Benchmark cost + and 1 page write-up	1000*	N/A
Benchmark cost + and full write-up	1200*	N/A
5 Benchmarks	5000*	N/A
Annual fee benchmarking + Intermediary licensing report		
Case by case analysis	5000	4000

*These benchmarks can be re-used for other clients as well.

Transfer pricing services - documentation

Master File ("MF")	Local File ("LF")	Country-by-Country Report ("CbC Report")
<ul style="list-style-type: none"> • Organizational structure • MNE's legal and ownership structure and geographical location of operating entities. • Description of MNE's business(es) • General written description of the MNE's business • Functional analysis describing the principal contributions to value creation by individual entities within the group, i.e. key functions performed, important risks assumed, and important assets used • MNE's intangibles Description of the MNE's overall strategy for the development, ownership and exploitation of intangibles, including location of principal R&D facilities and location of R&D management. • A general description of the group's transfer pricing policies related to R&D and intangibles. • MNE's intercompany financial activities • General description of how the group is financed, including important financing arrangements with unrelated lenders. • MNE's financial and tax positions • The MNE's annual consolidated financial statement + any APA's 	<ul style="list-style-type: none"> • Local entity • A description of the management structure of the local entity + a local organisation chart • Business Strategy of the local entity • Key Competitors • Controlled transactions • List of controlled transactions along with the amounts • Functions, Assets and Risk s Analysis for each transaction • TP Policy • Economic Analysis • Intercompany agreements • Copy of existing unilateral and bilateral/multilateral APAs and other tax rulings • Financial information • Financial accounts for fiscal year for local entity, etc. 	<ul style="list-style-type: none"> • Overview of allocation of income, taxes and business activities by tax jurisdiction • List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Transfer pricing services - documentation

Master file*

Local country file*

Country by country reporting*

Limited to 4 intercompany transactions		
Per annum in EUR	Amount of Clients 1-5	Amount of clients > 5
Companies with a turnover < 250m	3000	2000
Companies with a turnover > 250m	5000	4000
Template only	2500	N/A
Limited to 4 intercompany transactions		
Companies with a turnover < 250m	3000	2000
Companies with a turnover > 250m	4000	3000
Template only	2500	N/A
Companies with a turnover >750m		
Limited to outlier analysis and checking on consistency	3000	2500
Preparation outlier analysis and checking on consistency	8000	6000



Benchmarks		
Per annum in EUR	Amount of Clients 1-5	Amount of clients > 5
CUP	3000-4000	2000-3000
TNMM	1500-2000	1000-1500
Annual fee benchmarks	1000	800
Interest rate	3000-4000	2000-3000

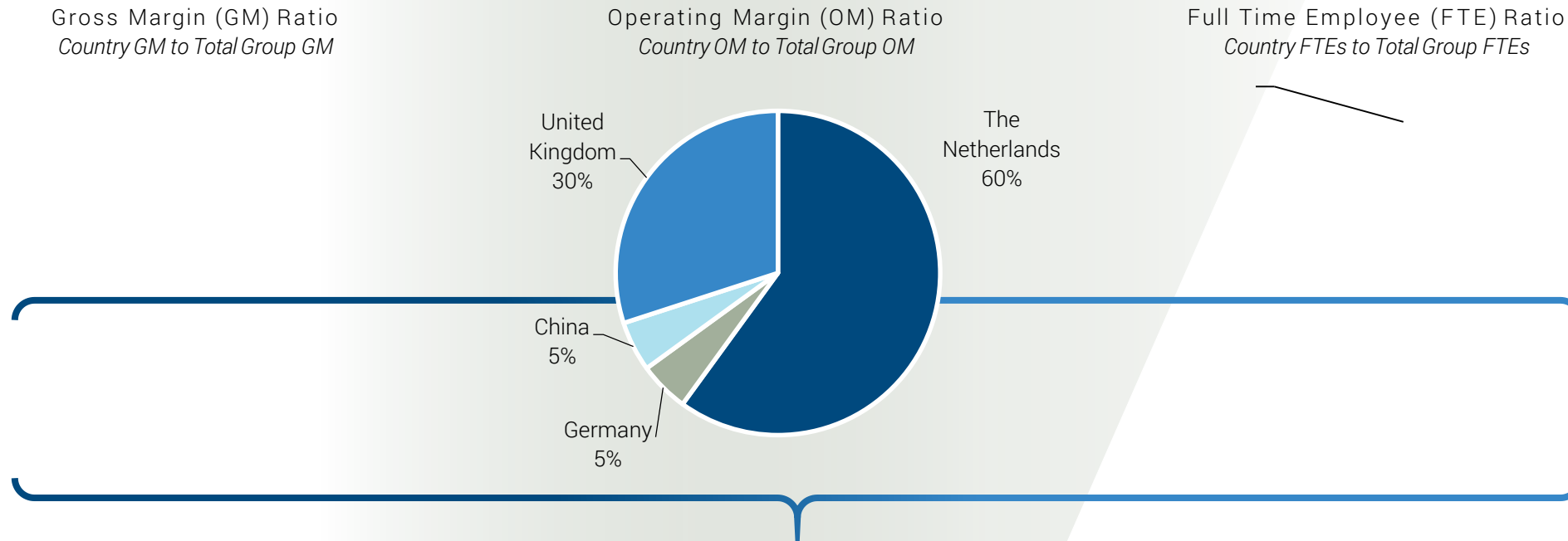
Interest rate: *Generic benchmark for 3 categories of I/C loans (high, medium and low risk) plus full write up – EUR 15.000. This can be used for all I/C loans not exceeding EUR 25M and an interest rate of 6%.*

Value chain analysis

- The various techniques to visualize the value chain of a company are:
 - Pie Chart visualization;
 - Porter's style visualization;
 - Process contribution analysis/ Balanced score card; and
 - Canvas/ Intangible approach.
- All these techniques can be used to determine and document relevant economic substance or nexus, but in this presentation only the Pie Chart and Porter's style visualization will be demonstrated
 - Fees to be discussed on a case by case basis

Alignment Between Gross Margin, Operating Margin, and FTEs

Illustrative

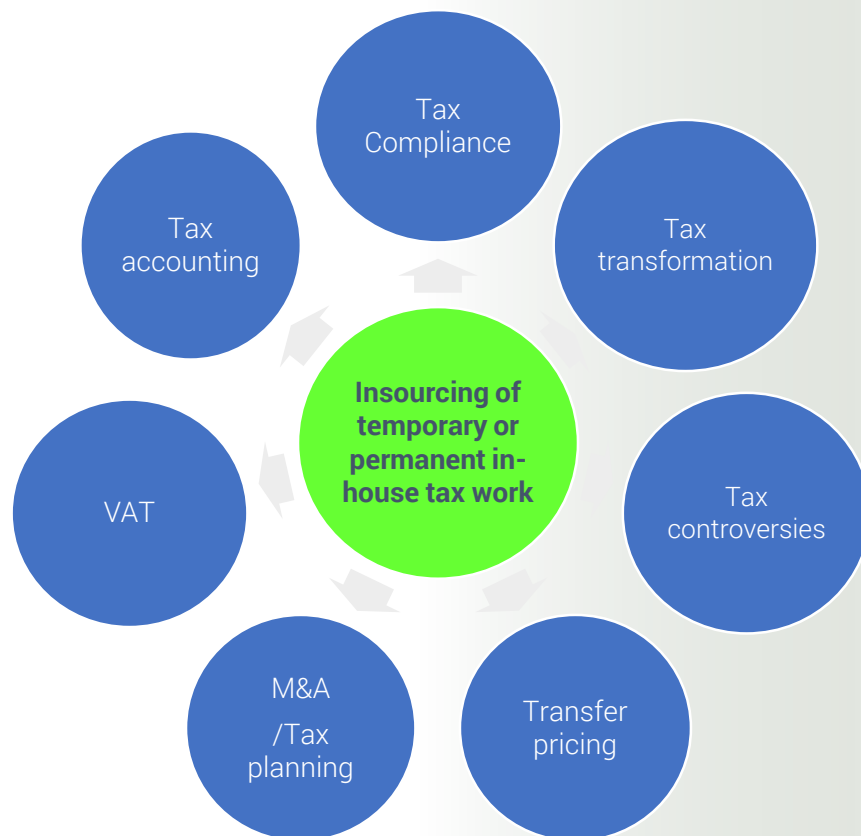


Misalignment is visible when expressed as the ratio of country and total group for gross margin, operating margin, and FTEs. The higher the delta, the greater the need to provide explanations to the Tax authorities.

Insourcing of temporary or permanent in-house tax work

Temporary or permanent in-house tax work

We offer the following areas of inhouse tax expertise to clients on a temporary or long term basis.



Temporary inhouse tax expertise services

These services will be priced at a range between EUR 100-175 per hour depending on the required experience and the length of the assignment, e.g. one day a week/month etc.

Long term inhouse tax expertise services

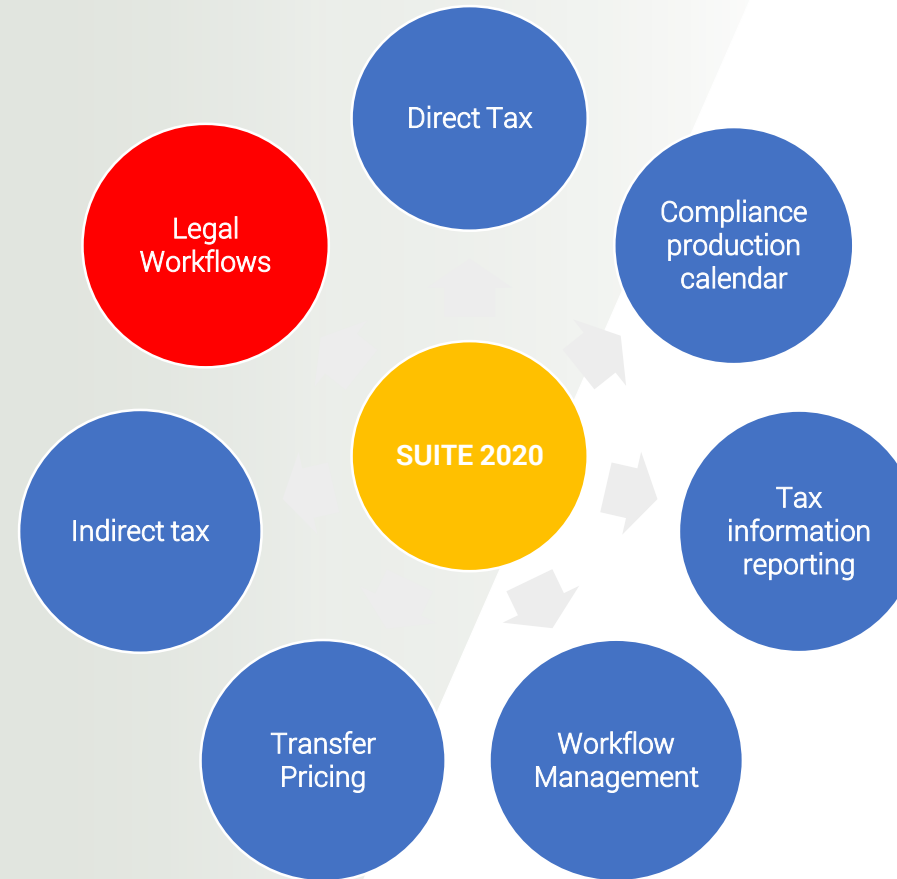
Through years of in-house tax experience and our multi-disciplinary approach, we will act as your trusted advisor and management's sounding board for all strategic tax issues.

By functioning, as if you were dealing with your own tax organization, all your company's operational tax issues can be covered.

Flexible differentiation of services based on your needs is possible.

Tax technology- SUITE 2020

SUITE 2020 is a platform of different software's features. Selecting the relevant software providers, TPA Global aims to offer you the perfect fit-for-purpose.



- We pre-select based on your specific needs
- Fit-for-purpose solution
- Knowledge of the softwares
- Possibility to consult us
- User platform



Software packages

Full TP documentation

	Tax Planning	Transfer Pricing	Tax Provisioning / Calculation	Tax Compliance	Tax Controversy	Customs / VAT	Legal
Data collection and structuring	●	●	●	●	●	●	●
Cross-checking of data	●	●	●	●	●	●	●
Data analytics/ data mining/ simulations	●	●	●	●	●	●	●
ERP integration	●	●	●	●	●	●	●
Risk exposure management	●	●	●	●	●	●	●
Documentation writer	●	●	●	●	●	●	●
Benchmarking	●	●	●	●	●	●	●
Global workflow management	●	●	●	●	●	●	●
Outlier analysis	●	●	●	●	●	●	●
Repository function	●	●	●	●	●	●	●

Legends

- this software has the functionality.
- this software lacks the functionality.
- not applicable.
- this functionality has not yet been covered by a software package.

Tax Provisioning, TP Documentation, Data analytics and mining, ERP Integration, Production Calendar

	Tax Planning	Transfer Pricing	Tax Provisioning / Calculation	Tax Compliance	Tax Controversy	Customs / VAT	Legal
Data collection and structuring	●	●	●	●	●	●	●
Cross-checking of data	●	●	●	●	●	●	●
Data analytics/ data mining/ simulations	●	●	●	●	●	●	●
ERP integration	●	●	●	●	●	●	●
Risk exposure management	●	●	●	●	●	●	●
Documentation writer	●	●	●	●	●	●	●
Benchmarking	●	●	●	●	●	●	●
Global workflow management	●	●	●	●	●	●	●
Outlier analysis	●	●	●	●	●	●	●
Repository function	●	●	●	●	●	●	●

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Full TP Documentation, Streamlining of Services (3x3x3) and Workflow management

	Tax Planning	Transfer Pricing	Tax Provisioning / Calculation	Tax Compliance	Tax Controversy	Customs / VAT	Legal
Data collection and structuring	●	●	●	●	●	●	●
Cross-checking of data	●	●	●	●	●	●	●
Data analytics/ data mining/ simulations	●	●	●	●	●	●	●
ERP integration	●	●	●	●	●	●	●
Risk exposure management	●	●	●	●	●	●	●
Documentation writer	●	●	●	●	●	●	●
Benchmarking	●	●	●	●	●	●	●
Global workflow management	●	●	●	●	●	●	●
Outlier analysis	●	●	●	●	●	●	●
Repository function	●	●	●	●	●	●	●

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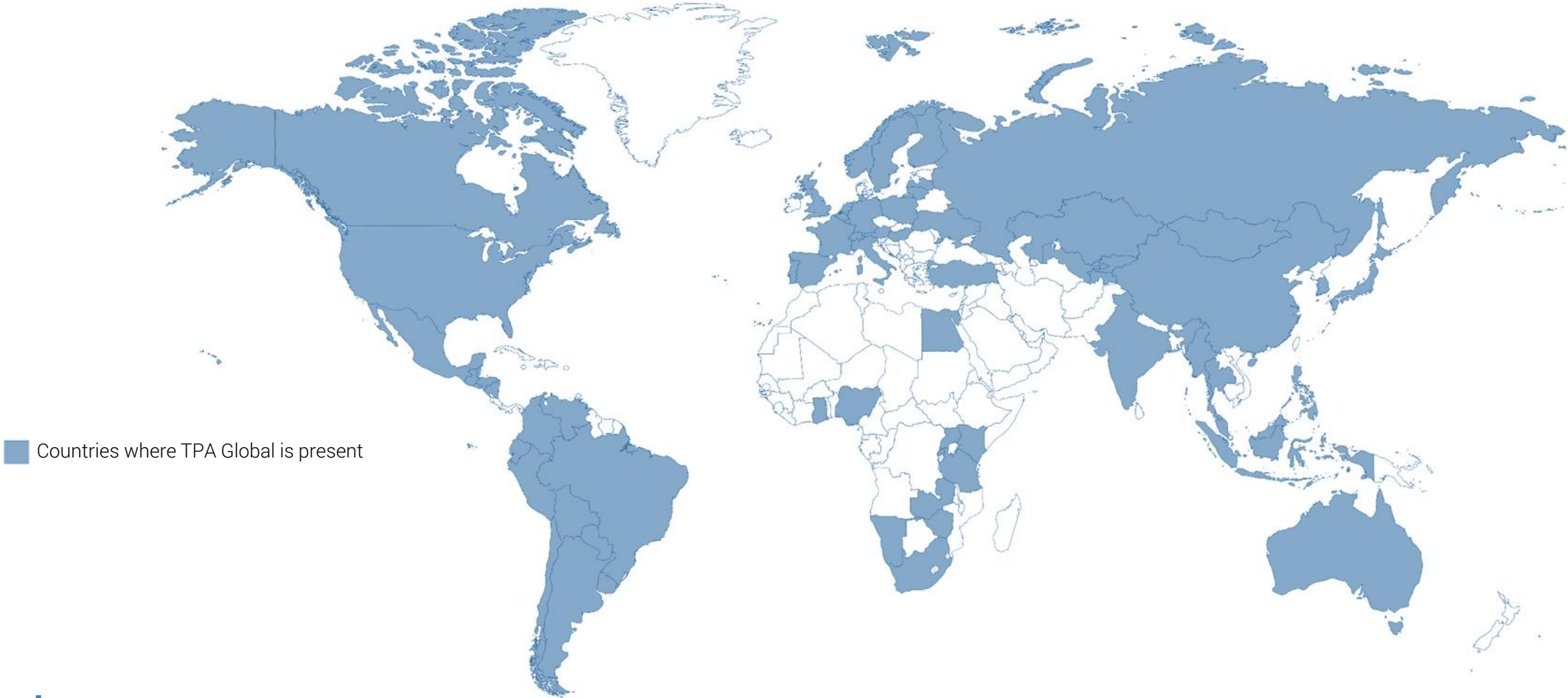
Country-by-Country Reporting and entity management

	Tax Planning	Transfer Pricing	Tax Provisioning / Calculation	Tax Compliance	Tax Controversy	Customs / VAT	Legal
Data collection and structuring	●	●	●	●	●	●	●
Cross-checking of data	●	●	●	●	●	●	●
Data analytics/ data mining/ simulations	●	●	●	●	●	●	●
ERP integration	●	●	●	●	●	●	●
Risk exposure management	●	●	●	●	●	●	●
Documentation writer	●	●	●	●	●	●	●
Benchmarking	●	●	●	●	●	●	●
Global workflow management	●	●	●	●	●	●	●
Outlier analysis	●	●	●	●	●	●	●
Repository function	●	●	●	●	●	●	●

Legends

- this software has the functionality.
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TPA Global Network – 60+ countries coverage



■ Countries where TPA Global is present

TPA Global provides international businesses with integrated and value-added solutions in improving financial performance, operational efficiency, strategic development and talent coaching through a cross-border and cross-discipline team of professionals which identifies the right solutions for customers and targets; efficient and streamlined advisory and implementation processes which cut through operational complexities across functions and borders; and superior customer service and support which proactively anticipate the evolving needs of the clients.

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