

ONESOURCE® TRANSFER PRICING

Comparable Company Databases



GET A CLEAR PICTURE OF YOUR COMPARABLES

As globalization becomes a common standard for corporations, national taxing authorities worldwide are applying a heavy hand to ensure that their tax bases are protected through increased regulation and higher scrutiny of transfer pricing.

Thomson Reuters responds to the complexity these measures can cause for corporate tax departments with ONESOURCE Transfer Pricing. This dynamic, end-to-end solution equips multinational corporations for the challenges created by detailed transfer pricing regulations, strict documentation requirements, and significant penalties for noncompliance.

Comparable company data plays a significant role in ONESOURCE Transfer Pricing. We analyze and sift through the vast universe of private and public company information to obtain only what's relevant to complete transfer pricing documentation. The result? Incomplete data is eliminated, providing transfer pricing professionals with exactly what they need. You benefit from a clear picture into comparable company data to help establish an arm's length range.

THOMSON REUTERS DATA OFFERINGS

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

Thomson Reuters offers global coverage on comparable data. 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. Our data offerings consists of Reuters Fundamentals and Thomson Reuters European Comparables.

Fundamentals

The Reuters Fundamentals database contains information on more than 70,000 publicly traded companies from over 110 countries worldwide. All data is sourced directly from public filings, such as annual reports and 10Ks. Reuters Fundamentals is our most robust data offering and includes more than 100 financial line items and data points per company, and lists provides insight into the original source document. 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 financial data.

European Comparables*

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.

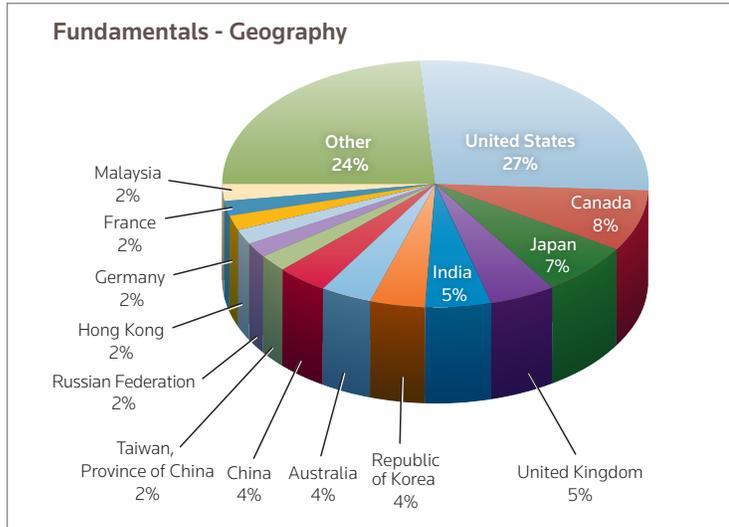


THOMSON REUTERS™

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, newly partnered with Thomson Reuters, offers direct access to royalty rates, full text intangibles license 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 U.S. Generally Accepted Accounting Principles (GAAP). Compustat North America includes financial data on over 10,000 active and inactive U.S. 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 capitalization.

*ONESOURCE Transfer Pricing supports the Worldscope database.

OECD GUIDELINES

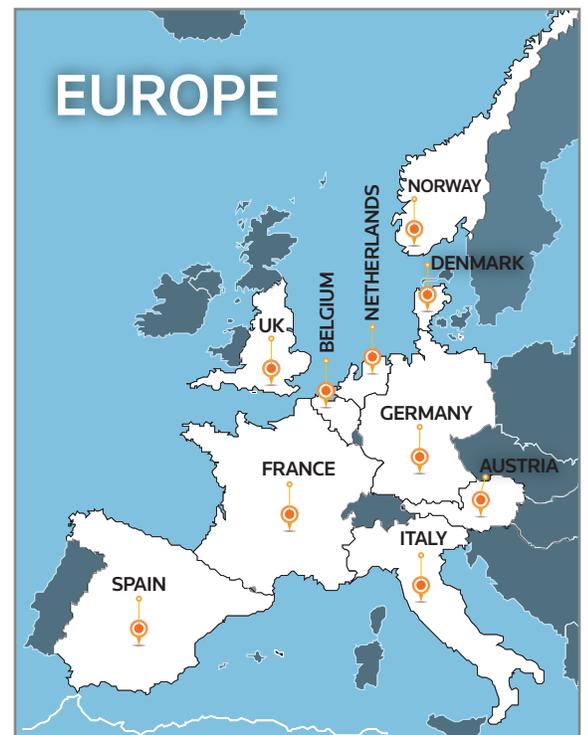
Section 3.33:

Use of commercial databases should not encourage quantity over quality.

Sections 3.80-81:

One question that arises when putting the need for comparability analyses into perspective is the extent of the burden and costs that should be borne by a taxpayer to identify possible comparables and obtain detailed information thereon. It is recognized that the cost of information can be a real concern, especially for small- to medium-sized operations, but also for those MNEs that deal with a very large number of controlled transactions in many countries. 4.28, Paragraphs 5.6, 5.7 and 5.28 contain explicit recognition of the need for a reasonable application of the requirement to document comparability.

The map below shows a depiction of the current minority ownership coverage in European Comparables.²



² Orange areas indicate countries where minority ownership information is available.