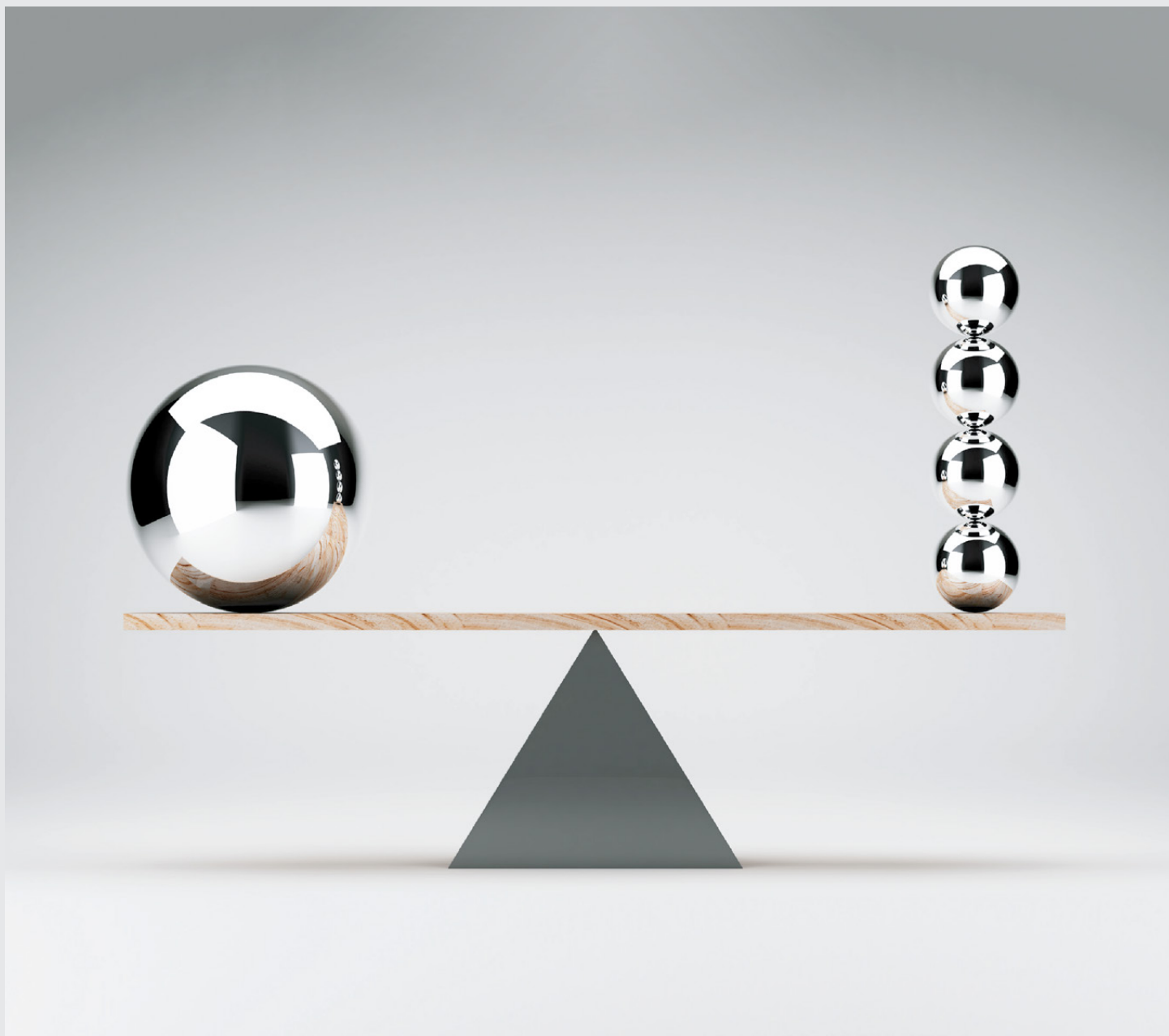


# Transfer Pricing

Essential solutions for tax professionals



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**S&P Global**

Market Intelligence

# Transfer Pricing Proficiency

Transfer pricing is one of the most important taxation issues faced by multinational companies. Growing global obligations requires you to use the right data and the right tools to manage the pricing of cross-border transactions and transfer pricing contemporaneous documentation. S&P Global Market Intelligence provides the solutions needed for reporting, helping you to:

## Perform Independent Credit Risk Assessment

Assess the global creditworthiness of affiliates and subsidiaries.

- Utilize independent credit risk models to objectively assess the credit risk in order to help meet tax requirements
- Estimate both the standalone and parental credit scores of your subsidiaries and affiliates with our quantitative Credit Analytics models – CreditModel and PD Model Fundamentals
- Access our robust database of public and private company financials or easily integrate your own proprietary financials for scoring

## Determine Arm's Length Pricing

Identify the associated market interest rate that your subsidiaries or affiliates would pay if they borrowed independently in the market through our Corporate Yield Curve offering.

- Rely on objective and transparent methodologies to help you estimate interest charges or guarantee fees for subsidiaries or affiliates of varying credit quality, across sectors and geographies
- Leverage our reference pricing models to estimate comparable interest rate spreads when market data is limited
- Drill down and view the underlying bond constituents and prices used in the construction of each curve for detailed information to support tax reporting
- Transparency is key when assessing the interest rate on an intercompany loan. Our Corporate Yield Curve offering provides that transparency through securities, bond prices, spreads, maturities and max-min ranges, allowing for greater confidence in the published yield and spread values

## Screen For Similar Debt Instruments

Compare market rates by leveraging our powerful screening tool. This will allow you to build custom, transparent and empirically-based comparable pricing that matches the characteristics of the affiliate/subsidiary to be priced, across the public and private debt markets.

- Identify meaningful comparables by screening our database of over 2 million active securities\* based on your own set of parameters, such as an issuer's industry, geography and credit rating
- Associate pricing observations of comparables for your required time frame, either for current filings or historically-based studies

## Conduct Comparable Analysis

Easily generate charts, market analysis, company reports, and other presentation materials.

- Utilize extensive data sets to perform financial analysis and research including Financials, Business Relationships, Strategic Alliances, Current and Pending Subsidiaries and Segment Data
- Discover similar companies for your analysis by searching keywords in the business descriptions of companies

\* - data as of 6/20/2017

## Develop Detailed Reports

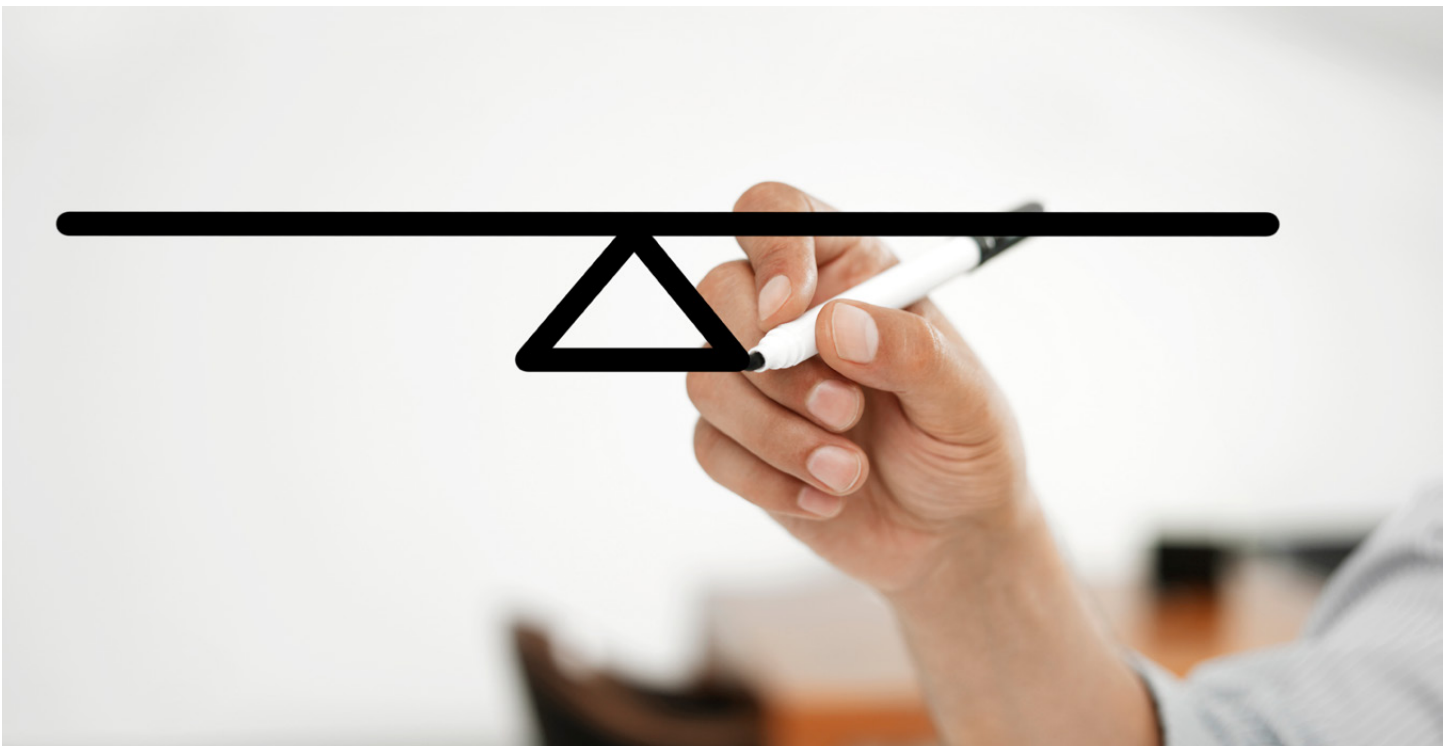
S&P Global Market Intelligence has a dedicated team to help you convert your current models to the S&P Capital IQ platform using our Microsoft Excel® Plug-In formulas.

- We provide you with the ability to document your analysis with comprehensive details of the methodologies utilized to help you meet the tax requirements
- Simplify research and analysis with the S&P Capital IQ platform's Excel Plug-In to quickly populate and update your spreadsheets with financial, market, and company data, as well as access to a variety of prebuilt models, charts, and reports
- Develop custom reports to present comparable analysis alongside your tested party company data

## Access Reliable Data

Transparent data is one of the underlying factors of meaningful company and Transfer Pricing analysis. We align data in accordance with International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (GAAP) guidelines and principles, and Securities & Exchange Commission (SEC) requirements providing reliable data that is comparable between companies and across industries.

- Access robust "click-through" features that allow you to trace specific items to the regulatory filing source
- Gain confidence with extensive financial and supplemental data points, adjusted for non-recurring charges to enhance comparability
- Universal coverage of global public and private companies
- Delivery of Compustat Data to your models



## About S&P Global Market Intelligence

S&P Global Market Intelligence integrates financial and industry data, research, and news into tools that help track performance, generate alpha, identify investment ideas, understand competitive and industry dynamics, perform valuation, and assess risk.

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