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Service Level Document

Service description

Tax risk catalyst is a cutting edge tool designed to help tax administrations improve their processes for tax risk detection and investigation. It brings together diverse sources of information to provide tax administrations with a greater insight about taxpayers – within or outside their tax jurisdictions.

As part of the Tax Risk Catalyst offering, Moody's will include all additional data sets which are relevant to Tax Risk Assessment and wider data sets which support tax administrations in their workstreams, these include:

→ **Orbis;** including Grid, Shell Company Indicator, Beneficial Ownership & T-Rank, Financial Strength, Financial Risk Review, Research Reports, MAPD, News & M&A, ESG Score predictor, Cyber Risk Ratings, News, DEI Score, MACRI, Patent and trademark

→ **Fame;** including iXBRL, News and M&A, Market Research reports, Beneficial Ownership

→ **Orbis Intellectual Property**; including patents, trademarks and IP valuations

→ **Orbis Crossborder Investment**; including venture capital module

→ **Orbis Mergers & Acquisitions**

→ **BankFocus**

→ **Insurance Focus**

→ **EDF-X Transfer Pricing**

→ **Transfer Pricing Catalyst;** including Companies, Royalties, Loans, Commodities, and Enhanced Loans

Export Functionality:

Tax Risk Catalyst export options are extensive, allowing users to work in a file format of their choosing. File formats include Excel 2007 (.xlsx), Excel (.xls), Text (.txt), CSV (.csv), XML, (.xml) & PDF. An added feature which is valued by our global client base is the ability to also work collaboratively by allowing users to share exports directly via email.

Onboarding support, availability, and performance

Moody's structured implementation approach ensures that our projects are aligned with our customers' business strategy, so they can quickly gain value from the Moody's Solution. Each customer will have a dedicated team that will cover the following aspects; front line support (helpdesk), training and commercial account management. Each one of these roles provides a key element and together will ensure the customer has the best support possible. Moody's support team will help our customers get the most out of the solution they have purchased. Throughout the contract length, our teams of Relationship Managers and helpdesk support will highlight relevant capabilities within the solutions and share new ways to utilise the database.

Access to the system is controlled by usernames and passwords (or for the API, the token will be provided.) Who these are attributed to is controlled by our back-end administration site and the users will be sent an email directly containing their login details. Users can be deleted and added on the administration site and passwords can be updated/reset. Anyone who does not have a username/password will not be able to access the system. The admin site can be accessed and controlled by the client and/or Moody's. Please note that there are advanced privacy and security settings available. The system is accessible 24/7.

Within the admin site it is also possible to monitor usage statistics e.g. how frequently users are logging into the system, how much data they are accessing etc. Users will access Tax Risk Catalyst via a URL which will take them to a user interface, each individual user will log in using their unique email and password. Through this interface, users will have access to all functionalities including search criteria, individual company reports and the tools section which they will be able to access quickly and easily.

Availability of service is 99%.

After sales support

Relationship Management

Dedicated Relationship Manager (RM) will be assigned to each customer. RM will deliver both onsite and remote sessions as required:

→ Initial training for all staff, tailored to requirements

→ Tailored training for new staff joining throughout duration of contract

→ Option for annual refresher training for all staff

→ Updates and training on features developed over the course of the contract

Please note that if the dedicated RM was to change, Moody's would issue timely communication of this and a structured handover period would be put in place.

Training material

In addition to tailored training sessions, access to several learning and promotional materials would be provided. Within Tax Risk Catalyst there is a 'help guides' built into the tool. These help guides contain clear methodology documentation (including how content is sourced and updated), video tutorials and guided 'walk-me' functionality which enables the user to be guided through the product step by step. The training material also includes clear methodologies on how the data is collected as well as the definitions for each.

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If required, Moody's can also provide promotional materials which can help to raise awareness of the data.

Customer service

Moody's has a global support team that operates from local offices in all major jurisdictions. These teams provide first- and second-line support for client requests. Moody's Client Service Specialist team is located across the globe to provide customers with 24x5 service. The 24x5 service begins when Hong Kong and Singapore open Monday (at 9am local time) and continues until the San Francisco office closes on Friday (at 6pm PST). The 24x5 service excludes national and Moody's holidays.

Clients can contact the Client Service Specialist Team via phone, email, or our self-service portal, Moody's Support Web.

You will also have access to the help desk for any questions they may have. This team can be reached at help@moodys.com. Email support is available 24/7.

Technical requirements

Moody's platforms can be accessed via commonly used web browser including Google Chrome & Microsoft Edge, as well as others.

API and Data Feeds are available upon request outside of scope for this offering.

Data backup and restore, disaster recovery plans

Our backup policy requires performing daily and weekly backups of critical data of our internal and hosted applications.

Moody's maintains an appropriate BCP in compliance with applicable laws and consistent with industry standards.

BCPs are maintained and tested regularly: We review our BCP and risk assessment regularly. The BCP is tested and updated regularly to ensure that it is up to date and effective. We can provide a Business Continuity Overview document upon request.

DR plans are maintained and tested annually: We maintain appropriate DR plans for each of our SaaS-hosted products. The plans include details on application description, key personnel, data backups and recovery, offsite storage, and failover and failback procedures. We perform annual disaster recovery tests for our SaaS-hosted products to validate the Recovery Point Objective (RPO) and Recovery Time Objective (RTO) timeframes of less than or equal to 24 hours.

Outage and maintenance management

We perform quarterly updates and notify clients at least a week in advance.

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Hosting and location options

Transfer Pricing Catalyst is hosted on AWS in Frankfurt, Germany

Next layer – cloud hosting, Vienna, Austria

Access to data (upon exit)

Client data where hosted by Moody's is deleted/returned upon contract termination.

Security

We have established comprehensive information security policies, standards, procedures, and guidelines that address physical, technical, and administrative requirements to protect customer business data. We review these documents, update them annually, and share them with applicable parties, including employees and third parties required to comply with these policies. The list of key information security policies, standards, procedures, and guidelines include:

- → IT (Acceptable) Use Policy
- → Physical Security Policy
- → Network Security Standard
- → User Access and Management Standards
- → Patch Management Standard
- → IT Asset Management Standard
- → System Hardening Standard
- → Vulnerability Assessment Standard
- → Log Management Standard
- → Information Security Incident Response Plan
- → Backup Standards
- → Business Continuity and Crisis Management Plans
- → IT Asset Disposal Procedure

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