MOODY'S

Service Level Document

Service description

TP Catalyst has been specifically developed to meet tax professionals with respect to benchmarking to establish, verify and support arm's length pricing. It is a web-based tool powered by Orbis database trusted by over 75 Tax Authorities globally as their main source for transfer pricing analysis and tax risk assessment.

Service features

→ Extensive comparable company data via Orbis, ~37 million financials →
Access to detailed and granular ownership information.
→ Additional datasets include royalty rates, lending margin and commodities.
→ Historical data to match audit enquiry periods
→ Multi-factor model automates benchmarking process
→ Review the suitability of comparables in detail manually or automatically. →
Advanced search interface including financials, ownership, location or independence.
→ Create custom formulas and ratios.
→ Workflow includes rejection matrix, PLI selection, working capital adjustments.
→ Final output into Excel/PDF contains full arm's-length analysis.

Service benefits

→ Orbis data is unrivalled for arm's-length analysis.

→ Only provider for all transaction types, including credit assessment.

→ Find comparables following all the OECD methodologies.

→ Platform trusted by tax authorities, consultants, and corporations globally.

→ Compare companies globally using our Global standard accounting format.

→ Dedicated TP platform designed specifically for TP professionals.

MOODY'S

→ Access to current and historical data via web-based platform.

→ Our TP Workflow facilitate revisions and iterations of benchmark analysis.

→ Monthly releases allows roll-forward process for efficient updates.

→ Bespoke training sessions with our Tax Experts.

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 achieve all benefits of 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 provide a key element, and together will ensure the customer has the best support possible.

Moody's support team will always try to 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 help identify more within the solution 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. System is accessible 24/7. 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.

Within the admin site it is also possible to monitor usage statistics e.g. how frequently users are logging in to the system, how much data they are accessing.

Users will access TP Catalyst via a URL which will take them to a user interface, each individual user will log into using their unique email and password. Through this interface, users will have access to all functionalities including search criteria,

MOODY'S

individual company reports, and the tools section which they will be able to access quickly and easily.

Availability of service is 99.5%.

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 ensue.

Training material

In addition to tailored training sessions, access to several learning and promotional materials would be provided. Within TP 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.

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

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@bvdinfo.com or 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.

Data Feed for TP Catalyst is 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.

MOODY'S

Outage and maintenance management

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

Hosting and location options

TP 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

MOODY'S

→ Backup Standards

→ Business Continuity and Crisis Management Plans

→ IT Asset Disposal Procedure