



# **PRIVATE AND PUBLIC COMPANY FINANCIALS**

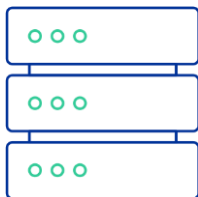
**ROYALTY RATES**

**SERVICE FEES**

**LOAN INTEREST RATES**

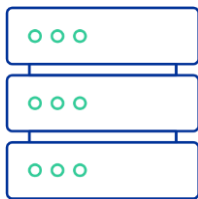
**≡ ROYALTY RANGE**

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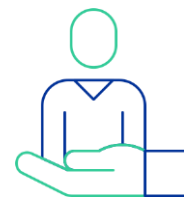
# ABOUT US



## 4+4

### DATABASES AND TOOLS

We provide databases for private and public company financials, royalty rates, service fees and loan interest rates. We also offer tools for benchmarking, DEMPE and credit rating estimation.



## 1,000+

### CLIENTS

We are trusted by tax authorities, international consulting companies and multinational enterprises globally.



## 70+

### COUNTRIES

Our databases are used by organizations globally.



## 2012

### YEAR

We have provided high-quality data since 2012.

# OUR SUITE OF TRANSFER PRICING DATABASES AND TOOLS



## WE PROVIDE 4 PROFESSIONAL DATABASES, COVERING:

- Private and public company financials
- Royalty rates
- Loan interest rates
- Service fees



## WE ALSO OFFER TRANSFER PRICING TOOLS, INCLUDING:

- A royalty benchmarking tool
- A TP benchmarking tool
- A DEMPE analytics tool
- A credit rating estimation tool

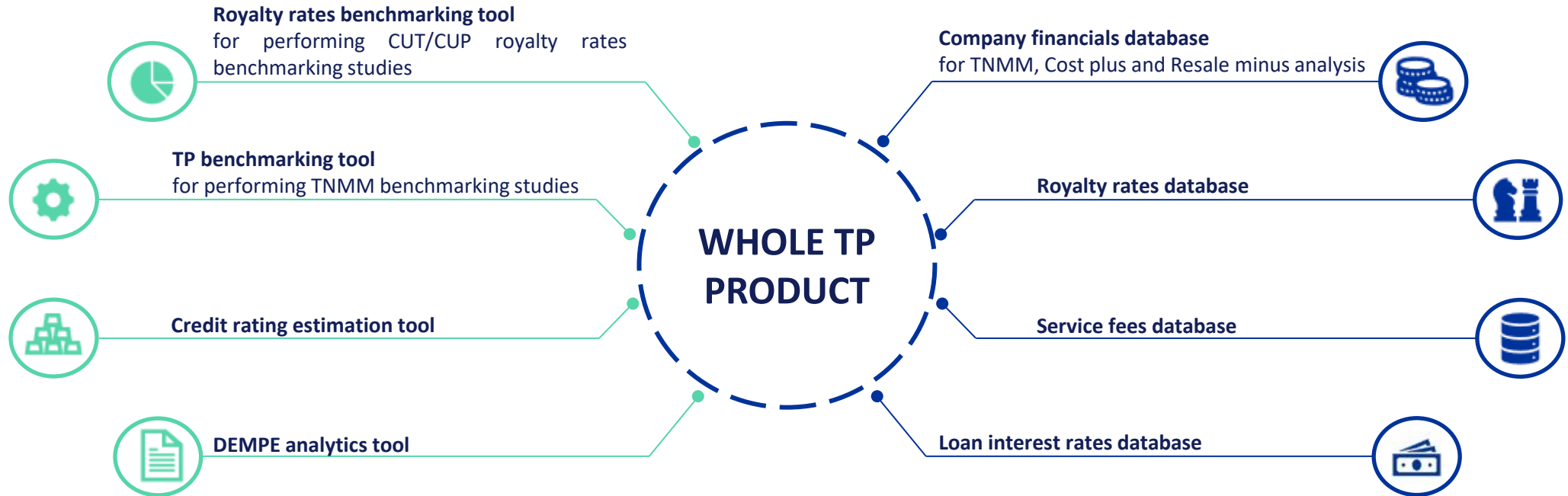


## WHOLE TRANSFER PRICING PRODUCT

Our suite of transfer pricing databases and tools allows you to perform transfer pricing analyses for all transaction types.

# WHOLE TRANSFER PRICING PRODUCT

A powerful all-in-one solution for all types of transfer pricing analyses



# UNLOCK ALL THE BENEFITS OF OUR ALL-IN-ONE SOLUTION



## ONE PLATFORM FOR ALL YOUR TRANSFER PRICING NEEDS

Start achieving increasing returns from using a single platform for all your transfer pricing analyses. With one powerful login, you will have all the tools and data you need at your fingertips.



## FAST, RELIABLE DATA AND TOOLS

Our range of transfer pricing solutions provide the data and tools you can rely on – just like other leading organizations around the world do.



## FLEXIBLE, SIMPLE INTEGRATION

Activate all our solutions, or just the ones you need, with a subscription package tailored to you. A range of export and download options mean our tools slot right into your process.

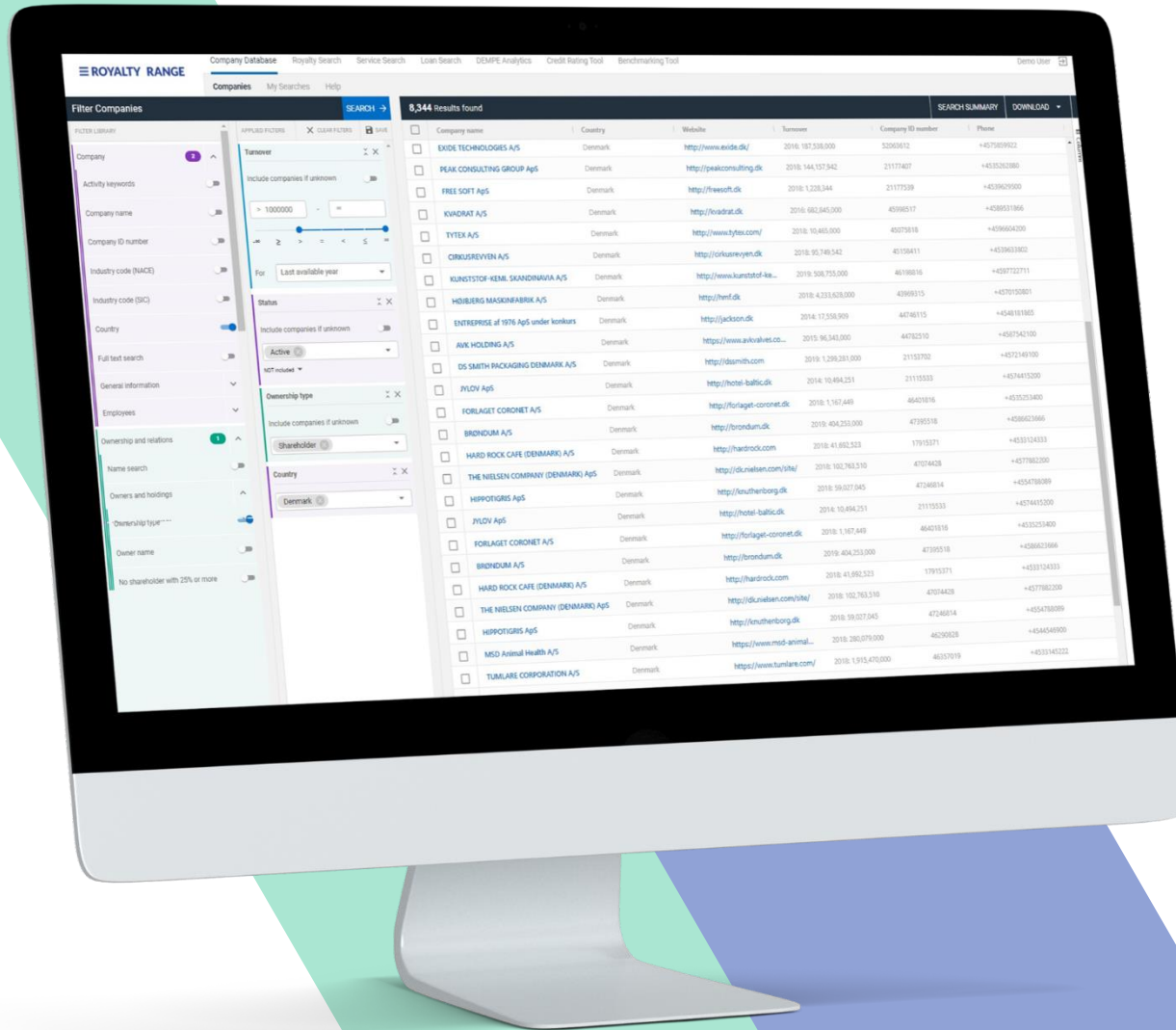
# A QUICKER, MORE ACCURATE TRANSFER PRICING ANALYSIS

Our databases make performing a transfer pricing analysis significantly quicker and more accurate.

Thanks to our easy-to-use interfaces, user-friendly search capabilities and high-quality data, we make it easy to find the exact data you need.

One of the biggest benefits of RoyaltyRange is that the data requires little additional work from your side.

This saves you time and increases the productivity of your transfer pricing research and deliverables.



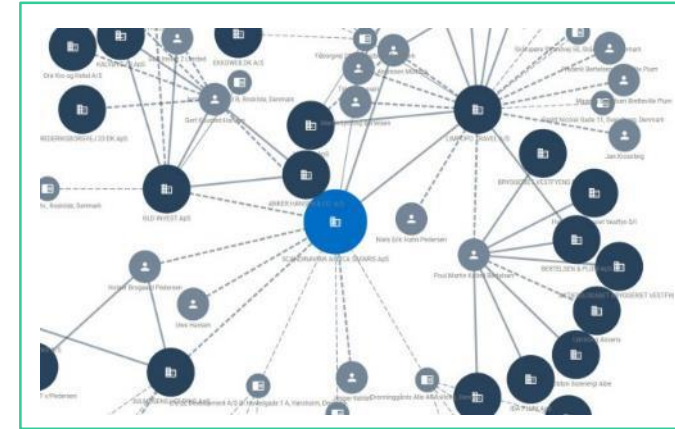
# MAIN FEATURES

## Private Company Financials Database

With our private company financials database, you get company data with a superior level of depth and accuracy.

### Main features of our private company financials database:

- € Built for transfer pricing TNMM comparables searches
- ☰ Records from more than 85 million private and public companies
- 📄 Detailed financials – P&L, balance sheet and financial ratios
- ☑️ 65 filters for transfer pricing searches
- ↔️ Direct and indirect ownership information and filters
- 🔍 Efficient keyword search and keyword suggestions



- 💡 NACE/SIC activity code search
- WWW Website addresses and detailed company descriptions
- € Transfer pricing ratio filtering, e.g. Berry ratio
- ⚙️ Rich data – COGS, gross profit, FTE, inventories
- 🔑 Visual ownership for detailed reviews
- 📄 Original company filings available for download
- 📄 Export options in different views and formats



# USER-FRIENDLY DATABASE INTERFACE

## Private Company Financials Database

The interface is fast, consistent and easy to use.

The database was built for transfer pricing and the search process follows the TNMM benchmarking process logic.

The interface is well thought through and thoroughly designed, allowing for customizable search options, structured data display and visualization, and various output options.

The screenshot displays the ROYALTY RANGE Financial Database interface. The top navigation bar includes 'Financial Database', 'Royalty Search', 'Service Search', 'Loan Search', 'DEMPE Analytics', 'Credit Rating Tool', and 'Benchmarking Tool'. The main interface is divided into several sections:

- Filter Companies:** A sidebar on the left with a 'SEARCH' button. It contains a 'FILTER LIBRARY' with categories like Company, Activity keywords, Company name, Company ID number, Industry code (NACE), Industry code (SIC), Country, Full text search, General information, Employees, Ownership and relations, Financial information, and Financial ratios. The 'Country' filter is currently selected and set to 'EU-14 + UK'.
- APPLIED FILTERS:** A section showing the active filters, including 'Country: EU-14 + UK'.
- Results:** A table displaying 25,143,285 results (only the first 10,000 are shown). The table has columns for 'Number', 'Company name', 'Company ID number', and 'Country'. The results list various companies such as MB A.G., SEMPER COMP, WATSON & CRICK HILL, PETER'S PROMOTIONS, JET SET, BEKO, ACCOUNTANTSKANTOOR VANDIUCK, AXIS, LA GARANTIE IMMOBILIERE BELGE, Antennes Zonder Grenzen - Antennes sans..., A.V.S. BUSINESS, BOUW- EN COORDINATIEBEDRIJF, Business Telecom (historical name), CHABIMMO, LA LUCARNE BLANCHE, and NAWETY.

Database interface

# 65 SEARCH FILTERS

## Private Company Financials Database



The database interface includes 65 customizable filters designed for transfer pricing



The filters are arranged in 4 color-coded filter groups

Operating activity cash flow  
P&L  
Turnover  
Cost of goods sold  
Gross profit/loss  
Operating expenses  
EBITDA  
Operating profit/loss (EBIT)  
Financial income  
Financial expense  
Profit/loss before tax

Operating profit/loss (EBIT)

Include companies if unknown  
Exclude negative results

> - ∞

∞ ≥ > = < ≤ ∞

For All available years

2005 - 2021

Financials filter

Financial ratios

General ratios  
Profitability ratios  
TP specific ratios

Gross mark-up, %  
Berry ratio  
EBIT margin, %  
Net cost plus, %  
Liquidity ratios

Financial ratios filter

Company  
Activity keywords  
Company name  
Company ID number  
Industry code (NACE)  
Industry code (SIC)  
Country  
Full text search  
General information  
Legal form  
Company VAT number  
Status

Industry code (NACE)

A - Agriculture  
1 - Crop and animal production  
1.1 - Growing of non-perennial crop  
1.1.1 - Growing of cereals (exc rice)  
1.1.2 - Growing of rice  
1.1.3 - Growing of vegetables ; melons  
1.1.4 - Growing of sugar cane  
1.1.5 - Growing of tobacco  
1.1.6 - Growing of fibre crops  
1.1.9 - Growing of other non-p...

General company data filters

Ownership and relations

Name search  
Owners and holdings  
Ownership type  
Owner name  
No shareholder with 25% or more  
No shareholding with 25% or more  
Other related persons  
Branches

Ownership information filter

# HELPFUL COMPANY DATA VIEW

## Private Company Financials Database

**CARLSBERG INVEST A/S**  
Denmark • 18273837 • Active • Limited liability company

DISCOVER OWNERSHIP →

EXPLORE CONNECTIONS →

Company Ownership Financials Ratios Branches Documents

**General information**

COUNTRY	START DATE
Denmark	1994-10-01
COMPANY NAME	CESSATION DATE
CARLSBERG INVEST A/S	-
COMPANY ID NUMBER	EMAIL ADDRESS
18273837	-
STATUS	WEBSITE
Active	-
ADDRESS	FINANCIAL YEAR END
Ny Carlsberg Vej 100, København V, Denmark, 1799	2020-12-31
LEGAL FORM	PHONE
Limited liability company	-
NUMBER OF EMPLOYEES AVERAGE	COMPANY VAT NUMBER
-	-

**Activity of the company**

NACE PRIMARY INDUSTRY CODE  
**K64.9.9 - Other financial service activities**

NACE SECONDARY INDUSTRY CODE  
-

SIC PRIMARY INDUSTRY CODE  
**6141 - PERSONAL CREDIT INSTITUTIONS**

SIC SECONDARY INDUSTRY CODE  
-

DESCRIPTION OF THE COMPANY  
The company's purpose is in or outside Denmark to run a brewery business as well as to provide technical or mercantile assistance, acquire and own real estate as well as all business that, in the opinion of the Board of Directors, is connected with this.

KEYWORDS  
-

General company data view



Information on each company is displayed following the same logic as in the filters section. The data is arranged into company, ownership, financials and financial ratio data tabs.



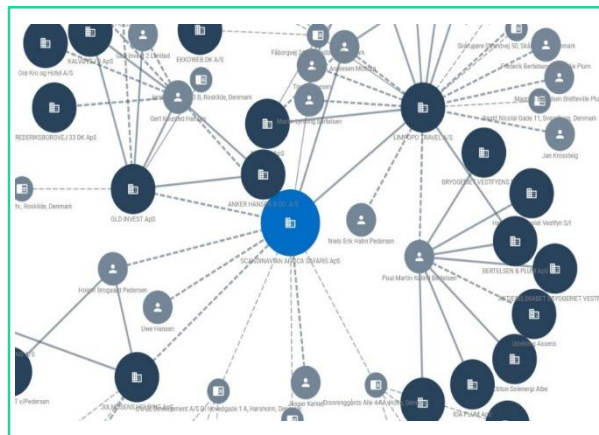
Detailed and structured information tabs provide both current and historical information.



Information can be downloaded in multiple customizable formats and includes precalculated PLIs and ratios.

# CONNECTIONS AND OWNERSHIP VISUALIZATION

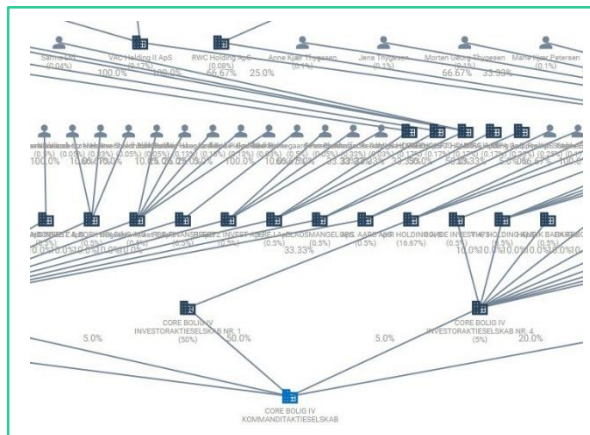
## Private Company Financials Database



Company connections visualization



Each company within the database is connected to other companies and the connections are displayed visually.



Company ownership visualization



The displayed connecting entities are clickable and the connections can be followed without any limit, with the connection path displayed. Each connecting entity can be individually reviewed in detail.



Visualization panel



The direct and indirect ownership is displayed from the target company up to the ultimate owners. The direct ownership percentage and the calculated indirect ownership percentage are displayed.

# ACTIVITY SEARCH

## Private Company Financials Database



Searches return a large number of relevant companies based on the company activities.



A powerful built-for-purpose search engine ranks and displays the results.



A time-saving comparability check can be performed by looking at the company descriptions, relevant keywords and activity codes, and by clicking on the website addresses.

Number	Company name	Company ID number	Country
1	TLS the liquor Store	0809784407	Belgium
2	UrbanWineBox ApS	37266124	Denmark
3	WINE BAZAAR	0471815324	Belgium
4	Lovindi	0563377285	Belgium
5	Central Wine	0684756850	Belgium
6	SPIRITS & LIQUORS CĂDĂ®	0889004406	Belgium
7	Vinotek A Fynnis/Vinoteka Wine v/Bruno ...	25433270	Denmark
8	JJ Duchene et Compagnie	403168622	Belgium

Keyword search

**Activity of the company**

NACE PRIMARY INDUSTRY CODE  
**G47.2.5 - Retail sale of beverages in specialised stores**

NACE SECONDARY INDUSTRY CODE  
-

SIC PRIMARY INDUSTRY CODE  
**5921 - BEER, WINE, AND LIQUOR STORES**

SIC SECONDARY INDUSTRY CODE  
-

DESCRIPTION OF THE COMPANY  
The company's purpose is to buy, sell and store wine. We are on a journey to change

Company activity description

Industry code (NACE)

Search: wine

- A - Agriculture
  - 1 - Crop and animal production
    - 1.4 - Animal production
      - 1.4.6 - Raising of swine/pigs
- C - Manufacturing
  - 11 - Manufacture of beverages
    - 11.0 - Manufacture of beverages
      - 11.0.2 - Manufacture of wine from grape
      - 11.0.3 - Manufacture of cider and other fruit wines

NACE search

# INDEPENDENCE FILTERS

## Private Company Financials Database



Filters for shareholder and shareholding independence (specific to transfer pricing) can be applied.



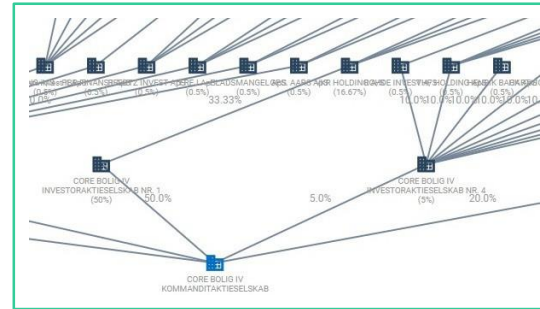
Both direct and indirect ownership data is used for independence filters.



Information about direct and indirect ownership with percentages is displayed in a visual ownership connection chart.



Detailed current and historical ownership, shareholding and beneficial owner information is available.



Ownership visual chart with direct and indirect ownership percentages



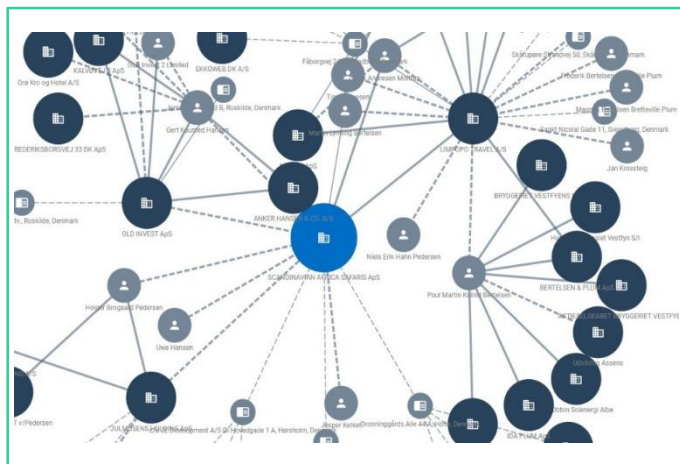
Shareholder independence filter

Owners						
Owner type	Owner name	Ownership type	Percentage of shares	Percentage of voting shares	Valid from	Valid to
Company	Campus Byen Ejendomsfond	Shareholder	100%	100%	2016-07-08	2099-12-31
Company	CARLSBERG BYEN EJENDOMME	Shareholder	100%	100%	2016-07-08	

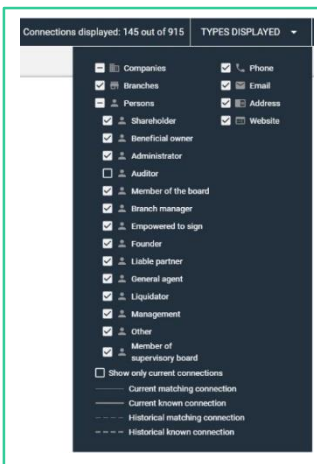
Current and historical ownership and shareholding information

# INDEPENDENCE FILTERS

## Private Company Financials Database



Explore connections visuals chart



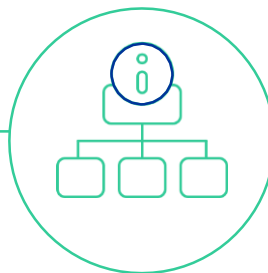
Review relevant connections

Managers	
Manager name	Manager type
Flemming Besenbacher	Member of the board
Majken Schultz	Member of the board
PRICEWATERHOUSECOOPERS STATS AUTORISERET REVISIC	Auditor

Management, founders and auditors

For a more detailed independence analysis, you can use the company connections visual chart.

Management information is available.



All companies in the database are connected via beneficial owners, shareholders, management, addresses, websites, emails and other details.

Information on branches is displayed.

# FINE-TUNING THE SEARCH RESULTS SET

## Private Company Financials Database

P&L items availability filter

FTE filter

Turnover filter

Berry ratio filter

Date of incorporation filter

You can fine-tune your initial search results by applying fully customizable filters.

We offer 20 financial filters and more than 20 financial ratios filters, along with general company and ownership filters. This allows you to design, use, save and share the optimal search strategy.



# MAIN FEATURES

## Royalty Rates Database



Our data is compiled as per the OECD BEPS guidance on intangibles (TP Guidelines, 2017)



Each agreement is manually analyzed for up to 50 comparability factors



The database includes detailed DEMPE functional, risk, cost and asset analyses



We do not include duplicates or redacted agreements



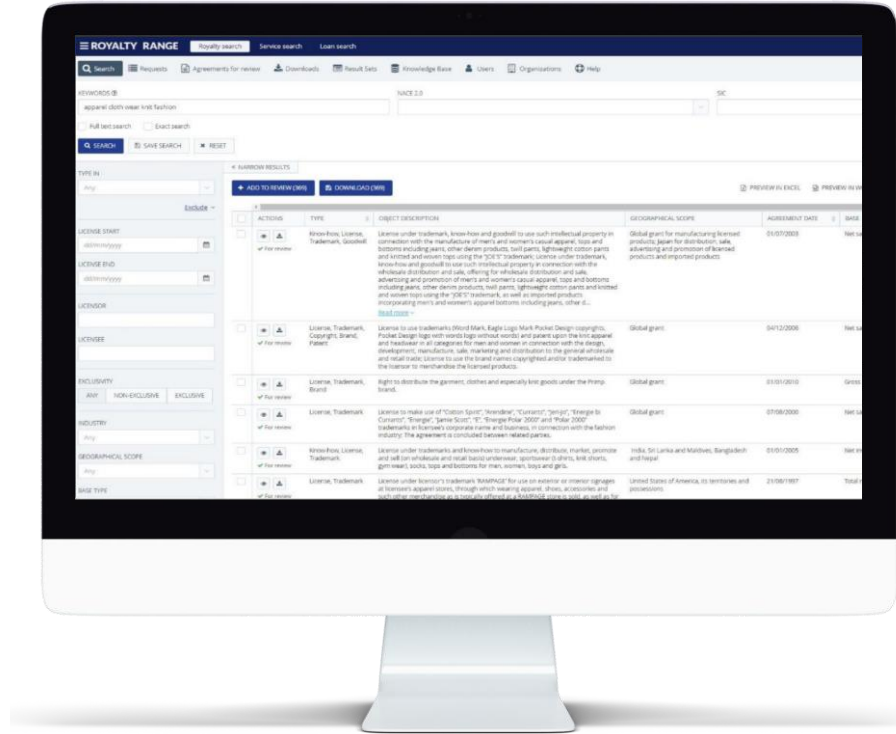
Parties to the agreements are checked for independence



Patent and trademark images are displayed



The database includes activity descriptions of the licensor and licensee



# COMPARABILITY FACTORS

## Royalty Rates Database

Type of intellectual property	Product limitation	Quality control	Transfer type – rights
Industry description	Exclusivity	Unsuccessful R&D risks	Transfer type – intangibles
Licensor	Usage restrictions	Unsuccessful marketing risks	Transfer type – with goods
Licensor's activities	Legal protection	Product obsolescence risks	Royalty rates
Licensee	Useful life	Infringement risks	Base
Licensee's activities	Development stage	Product liability risks	Other payments
Object description	Enhancements	Functions costs	Compensation details
Geographical scope	Future benefits	Risks costs	Document title
Agreement date	R&D functions	Other party costs	Links to original sources
Effective date	Marketing functions	R&D costs	Patent/trademark number
Cessation date	R&D control	Marketing costs	Patent/trademark synopsis
Duration terms	Protection of intangibles	Employee knowledge	Patent/trademark image

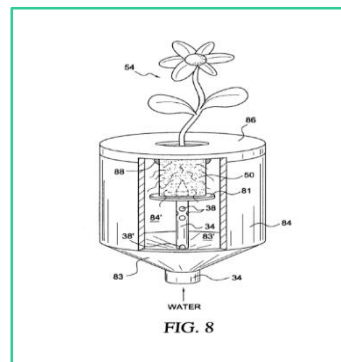
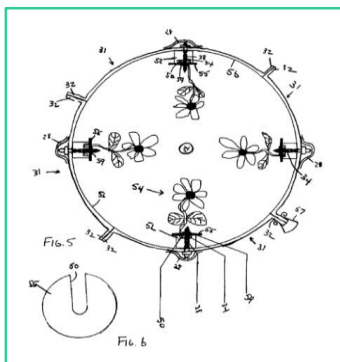
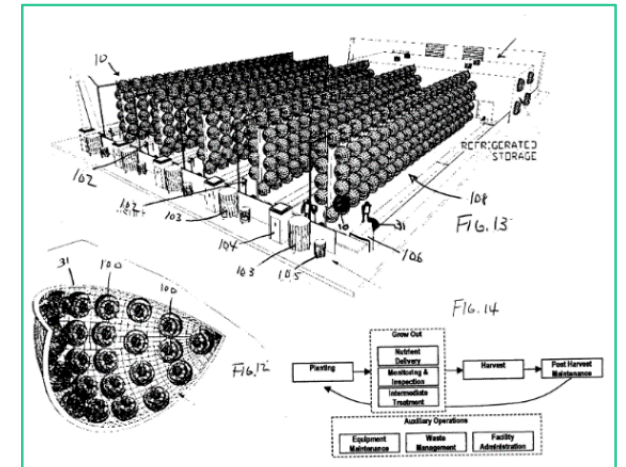
# DETAILED COMPARABILITY INFORMATION

## Royalty Rates Database

### I. Identification of intangibles and legal owner of intangibles

#### General

Unique code	RR20141003T05001
Type	Know-how, License, Trademark, Technology, Patent
Licensor	TerraSphere Systems, LLC
Licensor's activities	Licensor has developed a system of modules and processes for growing plants in a controlled environment.
Licensee	Urban Agricultural Corp.
Licensee's activities	Licensee was organized to conduct urban indoor vertical farming business.
Description of object	License under 'TerraSphere' trademark, technology, system (including specialized equipment, nutrient delivery system, lighting equipment and software), patents and know-how related to growing plants in a controlled environment to grow, promote, market, sell and distribute fruits, vegetables, herbs and spices.



Patent/trademark No.

US20060196118, US20080110088, CA2499512, CA2599694, EP1858316, WO2008156538, US20070251145, WO2010110844, CA2659658

Patent/trademark synopsis

Method and apparatus for growing plants includes an enclosed vessel having a growth medium containing a plant seed or seedling in the upper part thereof and a free space below into which plant roots can enter, a mechanism to feed water and nutrients to the vessel to saturate the growth medium, a mechanism to remove excess water and nutrients after reaching saturation, and a mechanism to regulate the amounts, intervals and rates of water and nutrients being fed for optimum plant growth.

Images



# MAIN FEATURES

## Service Fees Database



Detailed data on recent agreements for 30 service types, including distribution, management, agency and procurement



High-quality data that complies with guidelines from the OECD and US Treas. Reg. §1.482



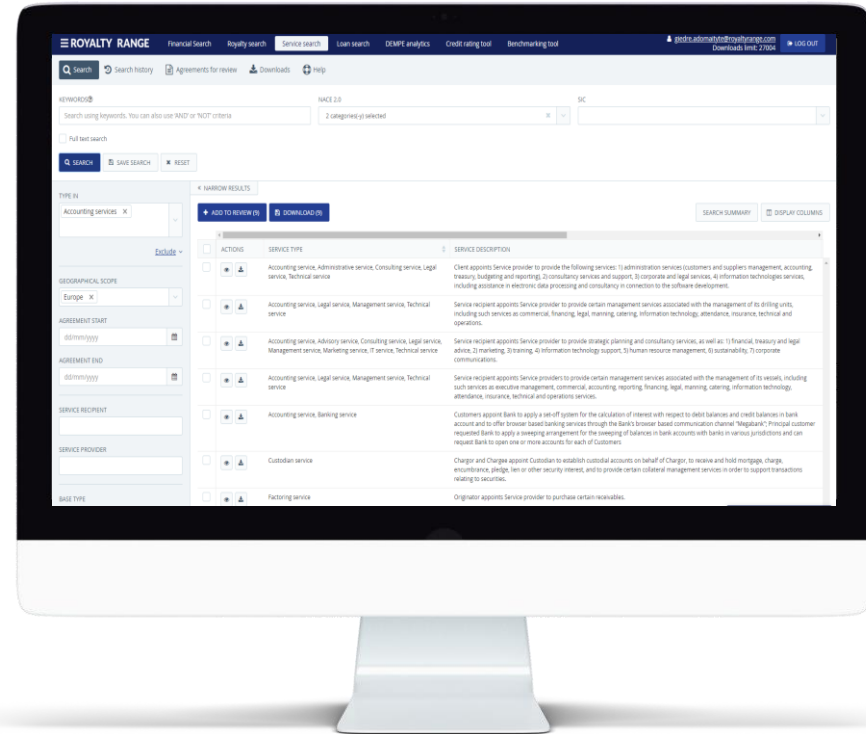
Data that is manually analyzed for up to 20 comparability factors



Agreements with 60 types of fees, including sales commissions, management fees, brokerage commissions and agent fees



Agreements with remuneration based on 30 fee bases, including sales, cost, EBITDA and asset value





# COMPARABILITY FACTORS

Service Fees Database

Service type	Duration terms
Service recipient	Exclusivity
Recipient's activities	Fee
Service provider	Base
Provider's activities	Fee type
Service description	Fee summary
Geographical scope	Other payments
Agreement date	Remuneration details
Effective date	Document title
Cessation date	Links to original sources

# TYPES OF SERVICE AGREEMENTS

Service Fees Database

Accounting services  
Administrative services  
Advertising distribution services  
Advisory services  
Agency services  
Architectural services  
Asset management services  
Broker services

Investment banking services  
Investment management services  
Leases  
Management consulting services  
Management services  
Placing agency services  
Procurement services  
Property management services



Buying agency services  
Building construction services  
Construction management  
Construction services  
Consulting services  
Distribution services  
Executive services  
Financial advisory services

Reinsurance brokerage services  
Reseller services  
Sales agency services  
Solicitation agency services  
Sourcing services  
Technical services  
Technology outsourcing services  
Underwriting services

# TYPES OF SERVICE AGREEMENTS

## Service Fees Database

Acquisition fee	Labor administration fee
Advisory fee	Leasing fee
Agency fee	Management fee
Architect's fee	Marketing support fee
Asset management fee	Merchant goods fee
Augmentation fee	NOI fee
Base management fee	Operations fee
Bonus fee	Origination fee
Brokerage commission	Oversight fee
Buying commission	Percentage fee
Closeout fee	Performance fee
Commercial management fee	Placing commission
Commission	Property acquisition fee
Compensation for basic services	Property management fee
Construction management fee	Quarterly fee
Construction services fee	Real estate commission fee
Contractor's fee	Redevelopment fee
Corporate overhead reimbursement	Referral fee
Data center fee	Sales commission
Debt financing fee	Search fee
Development fee	Servicing fee
Disposition fee	Solicitation commission
Early start fee	Subscription processing fee
Excess inventory commission	Success fee
Expense reimbursement	Supplier variance commission
Fee	
FF&E fee	
Financing fee	
Finder's fee	
Import agent fee	
Incentive management fee	
Initial administration fee	
Installation fee	
Investment management fee	

Fee type

Acquisition expense  
 Adjusted invested asset  
 Aggregate net asset value  
 Aggregate net income  
 Amount of placed bond  
 Average market value  
 Construction cost  
 Contract sales price  
 Cost of investment  
 Cost of work  
 EBITDA  
 Excess cash flow  
 Financing amount  
 FOB price  
 Funding  
 Gross cash  
 Gross equity  
 Gross income  
 Gross invoice value  
 Gross loan amount  
 Gross proceeds  
 Gross profit  
 Gross rent  
 Gross revenue  
 Gross sales  
 Gross written premium  
 Lease payment  
 Net asset value  
 Net billing  
 Net invoice price  
 Net receipt  
 Net sales  
 Operating cash flow  
 Real estate commission

Fee base

Airport services  
 Apparel  
 Banking  
 Chemical  
 Cosmetics  
 Ecology  
 Electronics  
 Energy  
 Engineering  
 Food  
 Healthcare  
 Hospitality  
 Information technology  
 Insurance  
 Loan brokerage  
 Logistics  
 Mining  
 Railway transport  
 Real estate  
 REIT  
 Telecommunications  
 Waste management

Industries

# MAIN FEATURES

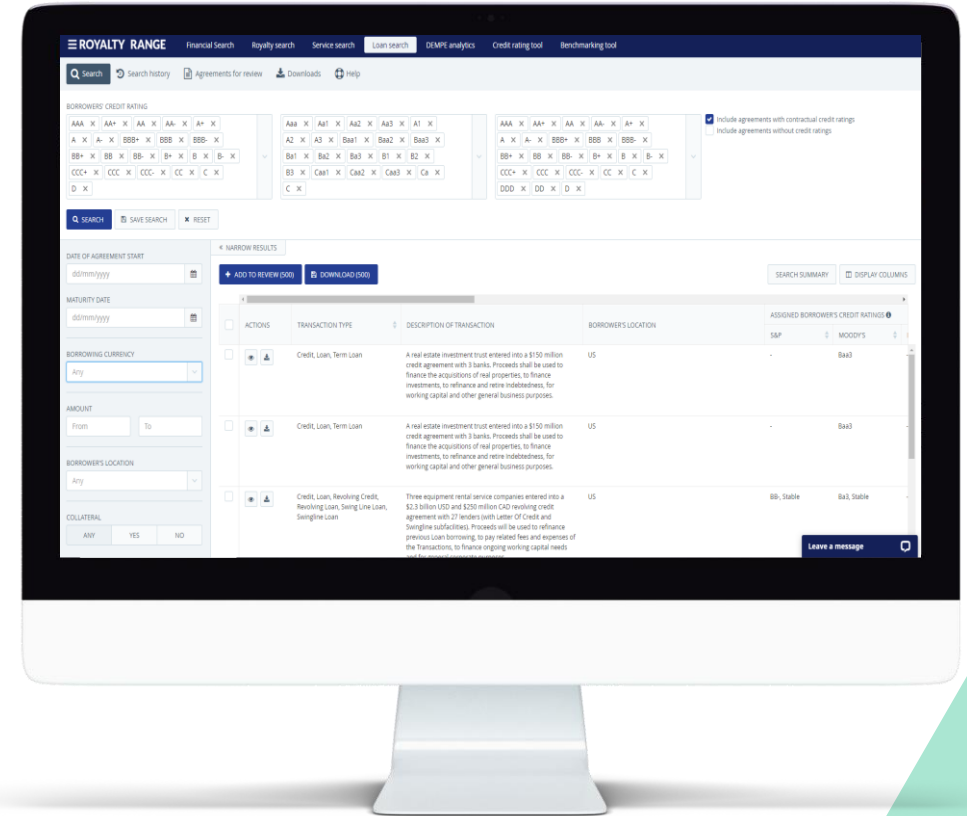
## Loan Interest Rates Database



In-depth overviews of credit ratings, financing terms, currencies, interest rates, fees, collateral, repayment terms and other comparability factors



2015–2018 third-party loan agreements that have been analyzed for 30 comparability factors





# SEARCH FILTERS AND COMPARABILITY FACTORS

## Loan Interest Rates Database

S&P borrower's credit rating  
Moody's borrower's credit rating  
Fitch borrower's credit rating  
Keywords  
NACE industrial classification  
SIC industrial classification  
Term of agreement  
Maturity date  
Borrowing currency  
Amount  
Borrower's location  
Collateral  
Early repayment option  
Interest rate type  
Type of transaction  
Margin/fixed rate  
Industry

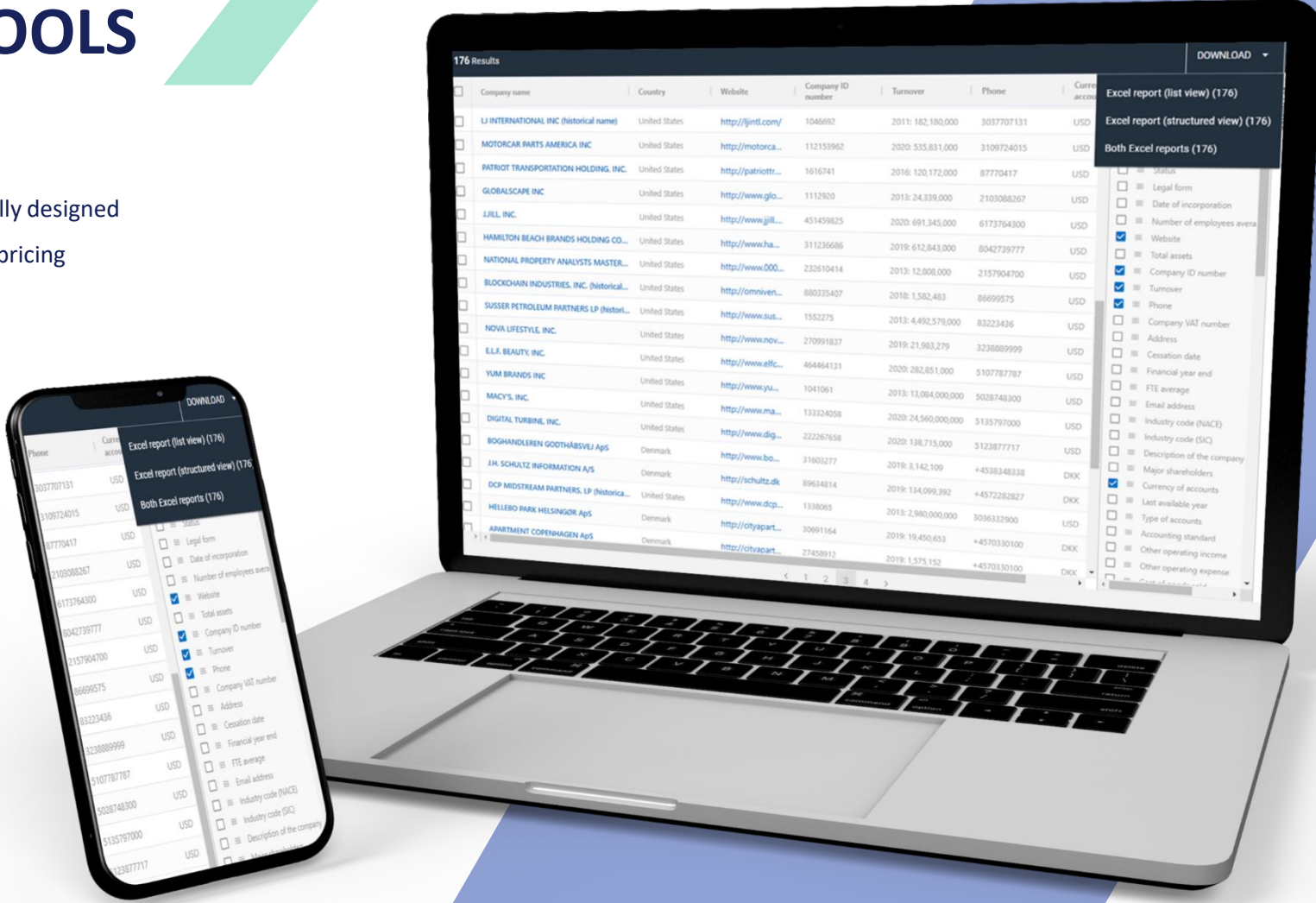
Search filters

Transaction type  
Transaction description  
Lender  
Borrower  
Borrower's industry  
Borrower's location  
Borrower's credit rating  
Amount  
Base currency  
Optional currencies  
Term of the agreement  
Maturity date  
Interest rate types  
LIBOR margin  
LIBOR base  
Base rate margin  
Base rate  
Eurodollar margin  
Eurodollar base rate  
Other margins  
Other base rates  
Fixed rate  
Facility fee rate  
Compensation details  
Collateral  
Early repayment option  
Repayment terms  
Late payment interest  
Other details

Comparability factors

# TRANSFER PRICING TOOLS

Our expert, easy-to-use tools are specifically designed to increase the efficiency of your transfer pricing analysis.



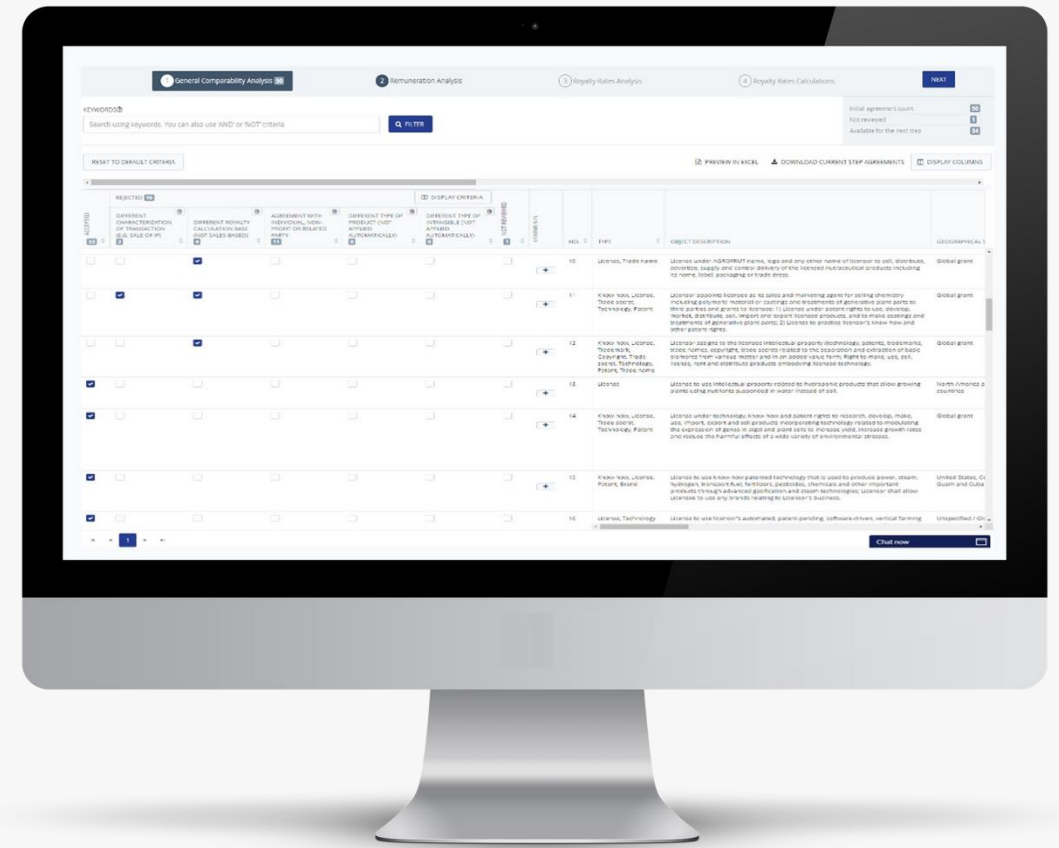
# ROYALTY BENCHMARKING TOOL

## TRANSFER PRICING TOOLS

Our automatic benchmarking tool performs royalty benchmarking studies at the click of a button.

It leverages our team's expertise, gained from manually performing 3,000 hours of benchmarking studies over the past seven years.

The tool automatically accepts or rejects agreements, calculates the royalty rates range and prepares a draft benchmarking study report. You can adjust all analysis steps and review the agreements, acceptance, rejection and calculation performed to produce the final benchmarking study.



# ROYALTY BENCHMARKING TOOL

## TRANSFER PRICING TOOLS



### EXPERTS IN BENCHMARKING

The tool incorporates acceptance and rejection criteria, royalty rate selection and calculations applied by our team, who have manually performed benchmarking studies for more than 150 clients over the past seven years.



### RELEVANT DATA

Our benchmarking tool automatically rejects comparables that cannot be used in a transfer pricing analysis (for example, those with a different base; transfers of IP; related and non-profit parties; revenue splits; remuneration in shares; and complex arrangements).



### FULLY CUSTOMISABLE

Our tool is easy to use and can be customized to your needs. You can add or remove rejection criteria, change selections and calculations, and download a detailed write-up in Excel.

# DEMPE ANALYTICS TOOL

## TRANSFER PRICING TOOLS

Our DEMPE analytics tool carries out real-time calculations to help with your DEMPE functional analysis. It shows you (as a percentage) how much each group entity within your organization contributes to the profit-generating value of the intangible in question.

This enables you to determine what proportion of the resulting income each group entity is entitled to.

WHAT DEMPE FUNCTIONS ARE PERFORMED AND WHICH ENTITY PERFORMS THEM			
DEMPE FUNCTIONS	ENTITIES		
	German	UK	Swiss
<b>(D) Development</b>			
Initial brand development	●	○	○
Acquiring technology license	●	○	○
Establishing product quality standards	●	●	○
Establishing enhancement strategy	●	○	●
Setting up sales process and experience	○	●	○
Setting up client connection platform	○	●	○
<b>(E) Enhancement</b>			
Promoting brand	●	○	○
Searching for latest technologies	●	○	○
Enhancing manufacturing process	○	●	○
Enhancing existing technology	○	○	●
Improving client purchase experience	○	●	○
Encouraging client interaction	○	●	○
<b>(M) Maintenance</b>			
Monitoring brand health	●	○	○
Legal license agreement maintenance	●	○	○
Quality control	○	●	○
Monitoring client feedback	○	●	●

# CREDIT RATING ESTIMATION TOOL

## TRANSFER PRICING TOOLS

Our credit rating estimation tool allows you to calculate the credit rating of the borrower in the tested transaction based on company financials (e.g. current assets or retained earnings).

The screenshot shows a web application titled "Altman Z-Score". At the top, there is a "Disclaimer" box with a close icon. Below it, the instructions are: "1. Select company type:" with a dropdown menu set to "Manufacturers", and "2. Enter data into Parameters table:". The interface is divided into three columns: "Calculation", "Parameters", and "Description".

Coefficient	Value		
X1	-0.136363636	Current assets	40
X2	0.5	Current liabilities	55
X3	0.090909091	Total assets	110
X4	1.45	Retained earnings	55
		Earnings before interest and taxes	10
		Book value of equity	145
		Total liabilities	100
6.1188636	Z-Score (emerging markets)		

The "Description" column provides the following information:  
Z-Score bankruptcy model (emerging markets)  
 $Z = 3.25 + 6.50X1 + 3.26X2 + 6.72X3 + 1.05X4$   
X1 = (current assets - current liabilities) / total assets  
X2 = retained earnings / total assets  
X3 = earnings before interest and taxes / total assets  
X4 = book value of equity / total liabilities

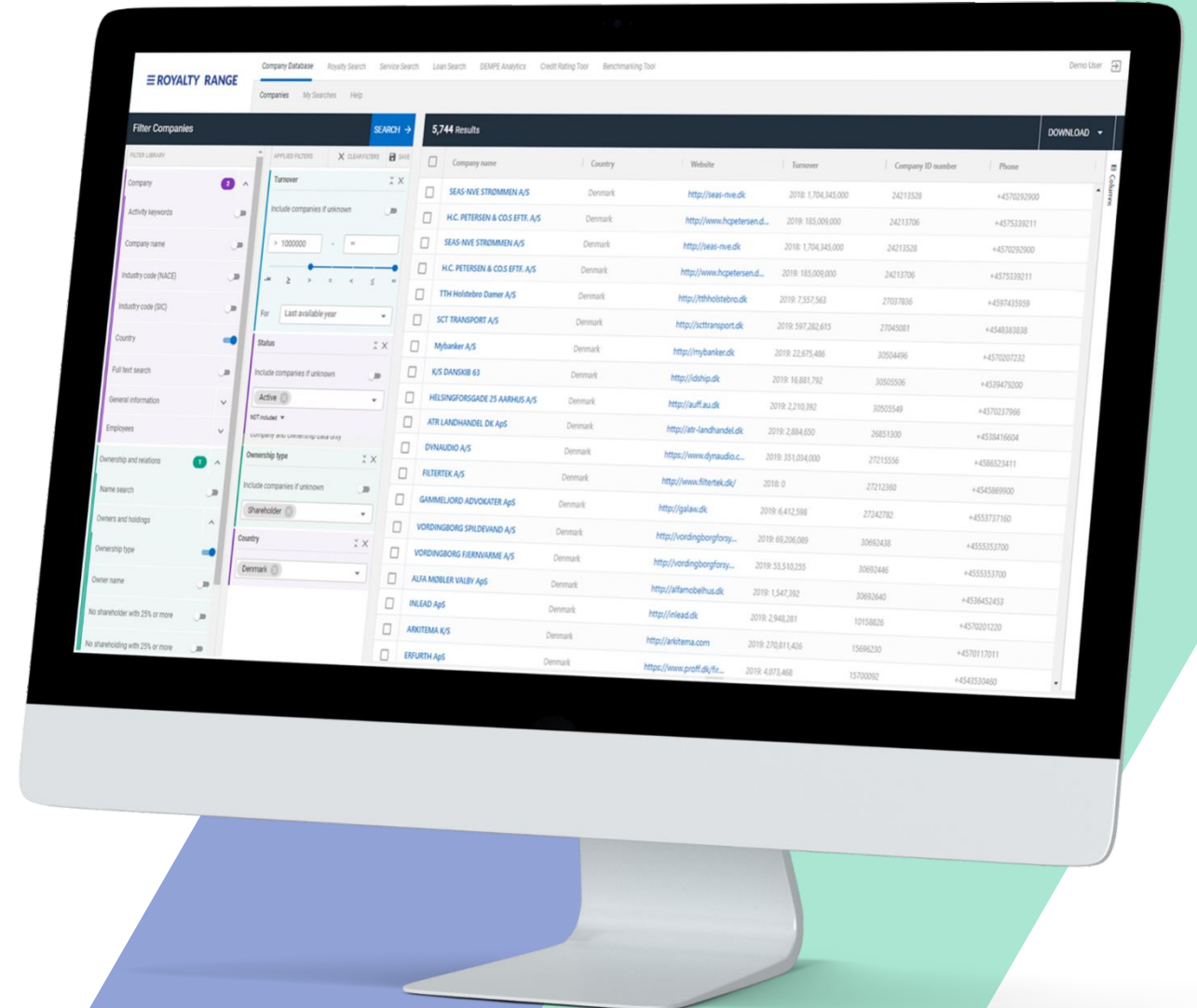
# WHY RoyaltyRange?



Our suite of transfer pricing databases and tools allows you to perform your transfer pricing analysis quicker and more efficiently.



The built-for-purpose interface, tools and high-quality data save you time and increase the quality of your deliverables.



# CONTACT US



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