(Royalty Range)

High-quality comparables for robust
benchmarking analysis

Contents

〔Royalty Range〕

About us

Expert assistance

Since 2012

We have been delivering high-quality data since 2012. Our experts, located in Europe, North America, LATAM, Africa & Middle East, provide immediate support. Support is easy to reach and willing to assist.

Reliable partner

Gained trust

We have gained the trust of tax authorities, Big 4 companies, international organizations and consulting firms, multinational enterprises, law firms and universities globally.

Global data provider

100+ countries & 1700+ B2G, B2B clients

Our databases are currently utilized by over 1700 governmental & business organizations and institutions across 100+ countries worldwide.

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Intelligent All-in-One data platform

Activate all our solutions, or just the ones you need - with tailored options you can decide which tools will be the most useful for you.

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.

CompID
Companies' data and financials

Royalty rates
License and franchise IP agreements

Service fees
Third party service agreements

Loan rates
Third party loan agreements

DATABASES

CompID [AI]
End-to-end benchmarking

TP Benchmarking
TNMM/CPM

Royalty Benchmarking
CUT/CUP

DEMPE analytics
Functional analysis

Pillar One automation
BEPS

Credit rating estimation
Value creditworthiness

TOOLS

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CompID

Companies' financials database

Our CompID financials database is specifically designed to support your transfer pricing analysis. Built for TNMM/CPM comparables searches, it lets you find relevant detailed financials from comparable companies, while saving time and achieving a higher-quality TNMM/CPM analysis.
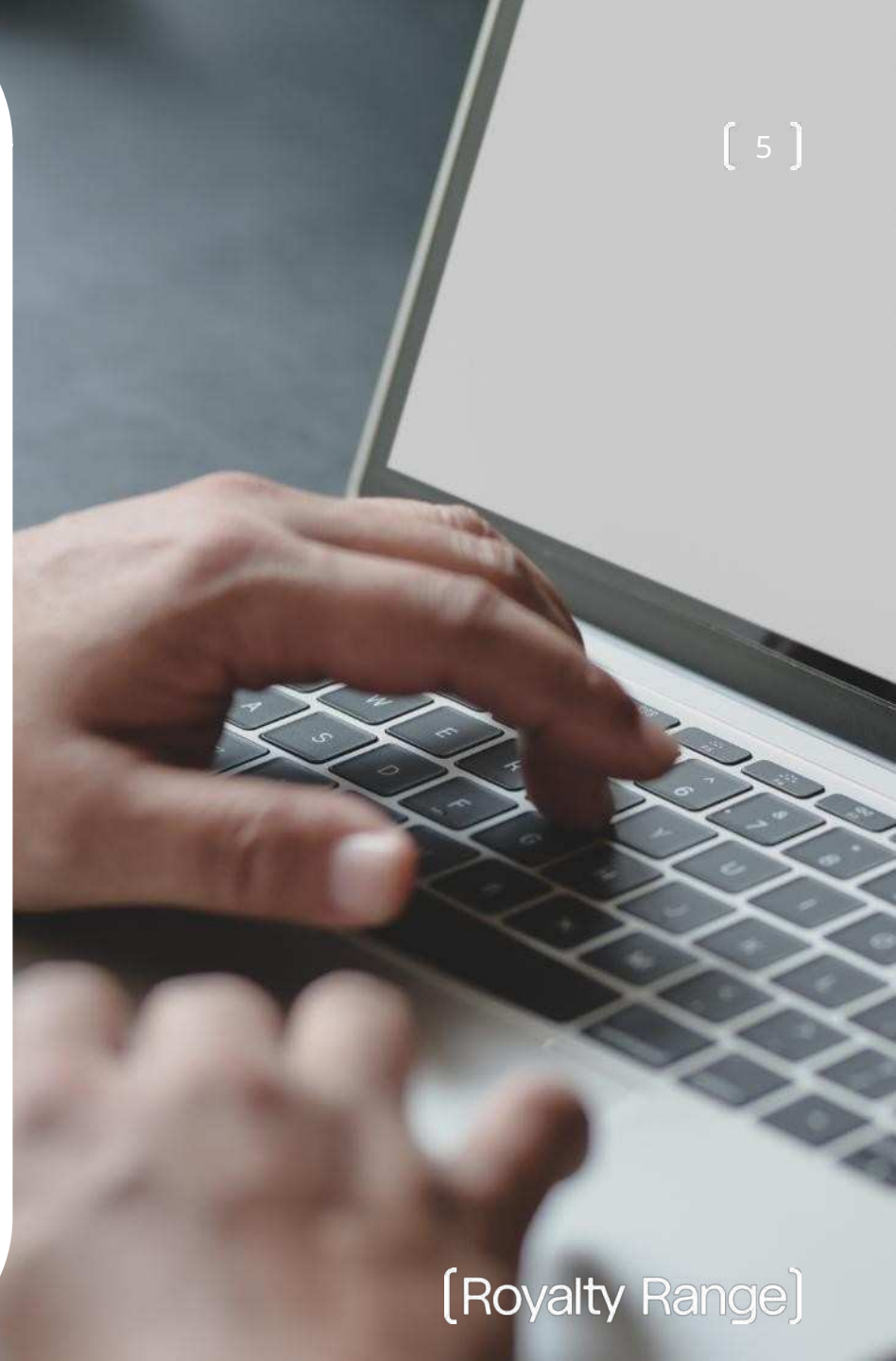
100+ million private companies

72+ thousand public companies

65+ Search filters

Built-in **TP benchmarking** tool

[Royalty Range]

CompID
Main features

CompID database interface

- Global TNMM & CPM benchmarking capabilities
- 100+ million private companies worldwide
- 72+ thousand public companies worldwide
- 65+ search filters
- AI-assisted activity keyword search, NACE/SIC code search
- Detailed historical ownership data
- Detailed historical P&L and Balance Sheet data
- Visual ownership charts showing connected entities
- Transfer Pricing ratio filtering, e.g. Berry ratio
- Rich data – COGS, gross profit, FTE, inventories
- Export options in different views and formats
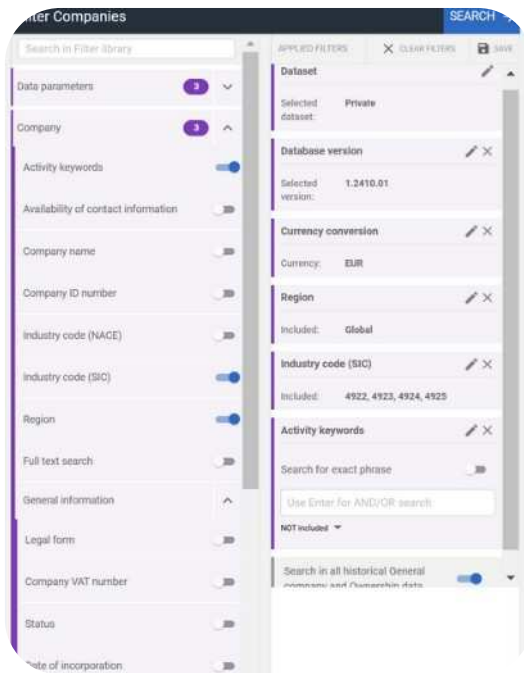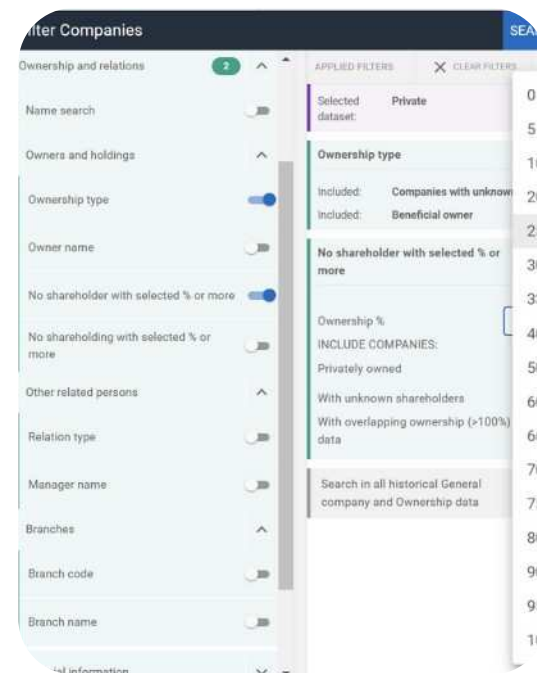- Access to original accounts for numerous countries

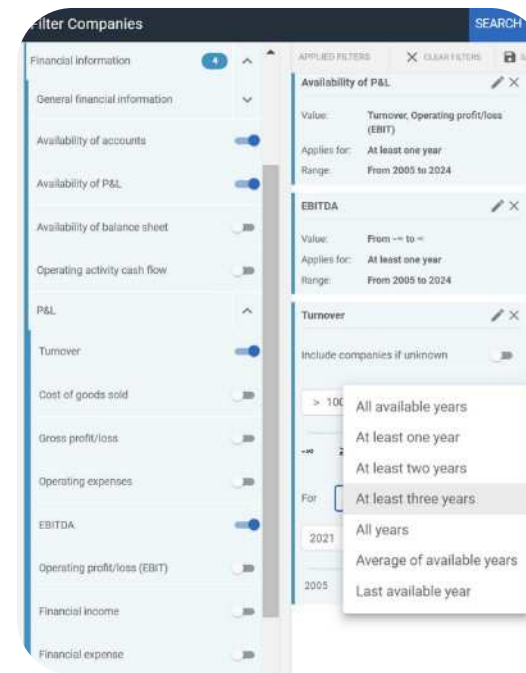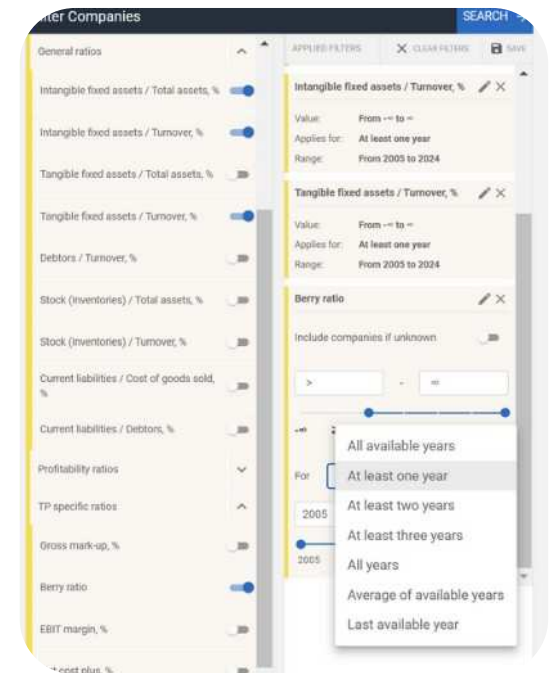[RR]

CompID

65+ filters for detailed search

General company filters

Ownership filters

Financials filters

Financial Ratios filters

CompID

Data overview

CompID database - companies review

Easy-to-review company data

Company information on each entity 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 financials

Detailed and structured information tabs provide both current and historical information that can be downloaded in multiple customizable formats and includes precalculated PLIs and ratios.

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CompID

Detailed financials

Profit and Loss statements

Balance Sheet overviews

Financial ratios overview

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CompID

Ownership review
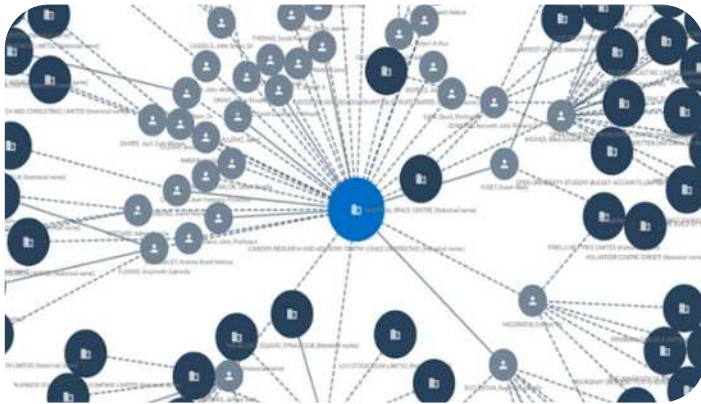
Connections visualization

Each company within the database is connected to other companies and the connections are displayed visually, offering a clear view of corporate linkage and the relationships between parent companies, subsidiaries, and affiliates.
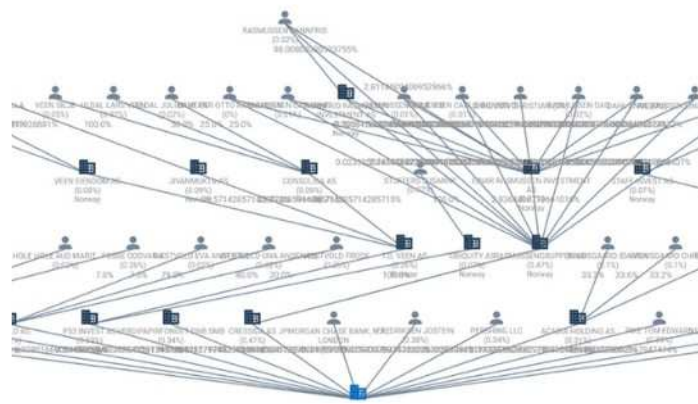
Ownership visualization

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.
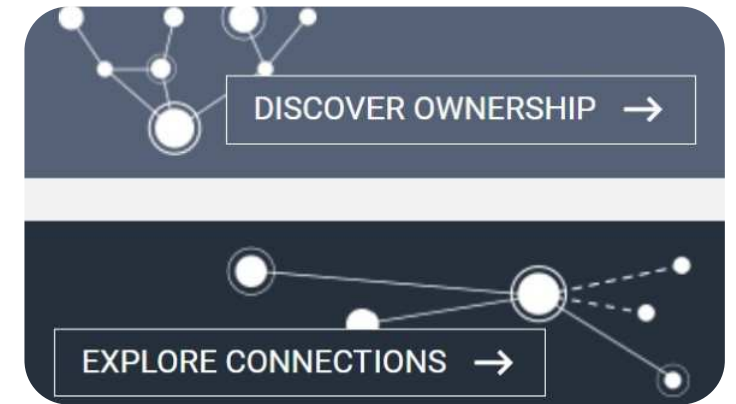
Visualization panel

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.

CompID

TP Benchmarking tool

TP Benchmarking tool interface

- User-friendly and intuitive
- Built into the CompID database
- Single-source for comparability review
- Suitable for TNMM & CPM benchmarking
- Automated acceptance and rejection matrix
- Option to select transfer pricing profit level indicators, that are automatically calculated for the accepted companies
- Easy to update the analysis for the upcoming fiscal year
- Report-ready Excel output for Local Files
- Tested party data upload
- Fiscal-year alignment
- Working capital adjustments
- Statistical adjustments

CompID

Benchmarking results
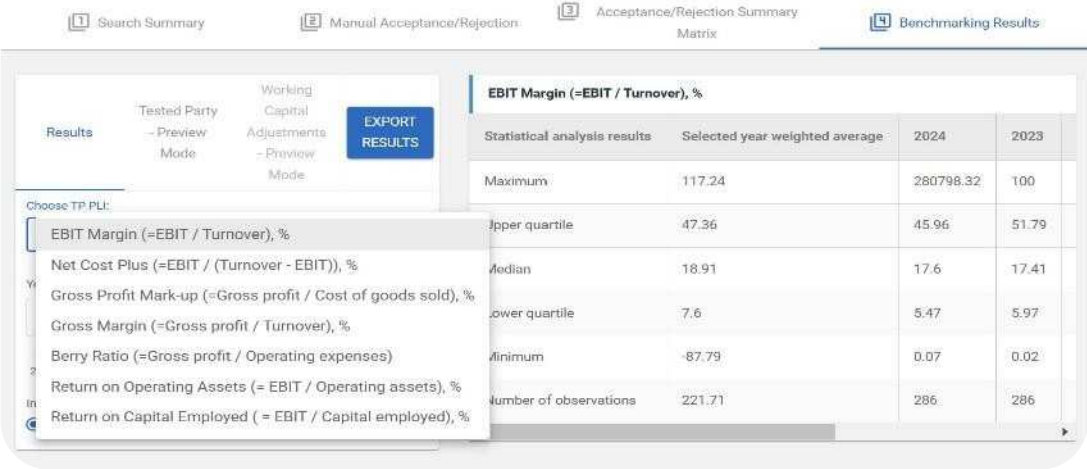
Different TP PLI's that can be selected in the final benchmarking step

TP Benchmarking tool offers the option to select various transfer pricing profit level indicators, which are automatically calculated for the companies that have been accepted during the analysis.
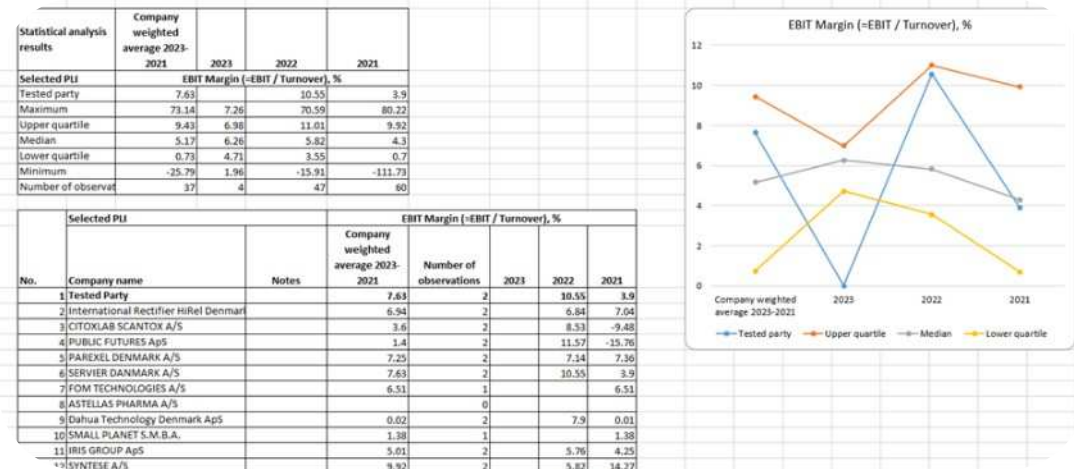
The final output report displays selected TP PLI results

The final report presents statistical analysis results for the selected profit level indicator, including visual graphics and calculations based on the interquartile range.

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CompID

Working Capital Adjustments

CompID incorporates Working Capital Adjustments to ensure the comparability of financial data across companies with varying operational structures. Tested Party results can be uploaded directly into the database.

WCAs account for differences in working capital management, such as accounts receivable, accounts payable, and inventory levels, between the tested party and comparables.

By aligning the working capital levels of comparables with the tested party, CompID enhances the accuracy of profitability comparisons, providing a more precise arm's length profitability evaluation.

EBIT Margin (=EBIT / Turnover), %

Statistical analysis results	Selected year weighted average	2023	2022
Tested party	5.49	4.58	6.82
Maximum	70.71	75.95	103.41
Upper quartile	22.49	22	20.62
Median	15.18	13.78	13.58
Lower quartile	4.69	4.93	3.54
Minimum	-45.4	-28.56	-2600
Number of observations	153	148	152

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CompID [AI]
End-to-end benchmarking

1 Text Prompt

Simply enter a prompt, and CompID AI will start the analysis.

2 Strategy generation

A repeatable benchmarking strategy is built in seconds – based on your input.

3 Company evaluation

CompID AI instantly analyzes and evaluates comparable companies.

4 Calculations

Interquartile range is automatically calculated for accepted companies.

5 Benchmarking study report

Easily revisit and adjust any previous step – the entire study will update automatically.

Benchmarking study report

Table of contents

1. Introduction
2. Description of the Tested Party
3. Industry Analysis
4. Functional Analysis
5. Transfer Pricing Method Selection
6. Selection and Analysis of Comparables
7. Benchmarking Results
8. Conclusion
9. Produced Benchmark

1. Introduction

Introduction to Transfer Pricing Documentation

Purpose and Scope of the study

This transfer pricing study has been prepared to document and evaluate the arm's nath nature of inter-company transactions undertaken by TSMC's Slovakian sub...

CompID AI covers the full benchmarking process – from strategy to final report – in minutes.

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BEPS Pillar I

What is Pillar One solution?

Automation Technology that simplifies the complexities of Pillar One, enabling businesses and tax authorities to navigate it efficiently.

Integration for enhanced efficiency

Integrating our technology with your ERP will assist in identifying and collecting relevant data from your accounting systems, facilitate the calculation of Amount A, and streamline tax reporting and compliance processes.

Pillar One solution can assist in:

- Evaluating if the group is currently in scope of the rules, or whether it may be in scope in the future
- Initiating the impact assessment of the rules
- Determining the change in effective tax rate and cash tax obligations
- Identifying items requiring attention (e.g., the impact of transition rules, tax losses, and quantifying liabilities and risks as part of the due diligence of restructurings)
- Preparing for self-assessments, assisting with provisioning and accounting disclosures by computing Amount A reallocations to market jurisdictions, and generating supporting work papers

Royalty Rates
Intellectual property agreements database

Our Royalty rates database provides detailed data on the third-party comparable license and franchise agreements involving intellectual property and royalty rates, with in-depth overview of functional analysis.

50 comparability factors

20+ data sources globally

Built for CUP/CUT analysis

DEMPE functional, risk, cost and asset analysis

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Royalty Rates
Main features

Royalty Rates database interface

- High-quality data that complies with the requirements of the OECD and US IRS guidance
- Manually analyzed agreements for up to 50 comparability factors with detailed summaries provided
- No duplicates or redacted agreements - every royalty rate is expressed as a percentage
- Detailed DEMPE functional, risk, cost and asset analysis
- Parties to the agreements are checked for independence
- Marketing and technical intangibles
- Trademark and Patent images are displayed
- Built-in Royalties Benchmarking automation tool saves 40% of analysts time
- Export in Excel and Word format
- Original agreements available in PDF and online formats
- Data is collected from 20+ official sources worldwide

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Royalty Rates
Comparability factors

- Type of intellectual property
- Industry description
- Licensor/Licensee
- Activities of the parties
- Object description
- Geographical scope
- Agreement dates and terms
- Product limitation
- Exclusivity
- Usage restrictions

- Legal protection
- Useful life
- Development stage
- Enhancements
- Future benefits
- R&D functions
- Marketing functions
- R&D control
- Protection of intangibles
- Quality control

- Unsuccessful R&D risks
- Unsuccessful marketing risks
- Product obsolescence risks
- Infringement risks
- Product liability risks
- Functions costs
- Risks costs
- Other party costs
- R&D costs
- Marketing costs

- Employee knowledge
- Transfer types+
- Royalty rates
- Base
- Other payments
- Compensation details
- Document title
- Links to original sources
- Patent/trademark no, synopsis
- Patent/trademark image

Benchmarking automation tool

Prepopulated draft

The tool incorporates acceptance and rejection criteria, royalty rate selection, and calculations. It automatically rejects comparables that cannot be used in a transfer pricing analysis (i.e. a different base; related and non-profit parties; revenue splits; remuneration in shares; complex arrangements, etc.).

Fully customizable

You can add or remove rejection criteria, change any selections and calculations, and download a detailed benchmarking study in a convenient Excel format, without having to spend weeks on a study from scratch.

Benchmarking tool interface

Benchmarking tool calculations

DEMPE analytics tool

Real-time calculations

The tool carries out real-time calculations and shows you (as a percentage) how much each entity within your organization contributes to the profit-generating value of a given intangible. This means you can simplify the process of determining what proportion of the resulting income each group entity is entitled to.

Fully customizable

The tool is easy-to use and allows you to fully customize your profit drivers, DEMPE functions and parties according to your specific needs. The full analysis can then be exported in a convenient PDF format.

DEMPE analytics tool interface

Service Fees
Service agreements database

Our Service fees database provides detailed data on third-party comparable agreements for the provision of various services across different industries, with in-depth overviews of services and remuneration.

30+ service types

20+ comparability factors

60 fee types

30 fee bases

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Service Fees
Main features

- Data complies with the OECD guidelines and US Treas. Reg. §1.482.

- Manually analyzed agreements for up to 20 comparability factors

- 30+ service types, including distribution, management, agency and procurement

- 60 types of fees, including commission, management, and agent fees

- 30 fee bases, including sales, cost, EBITDA and asset value

- Parties are checked for independence

- Detailed summaries of terms and comparability factors

- Export in Excel and Word format

- Original agreements available in PDF and online formats

Service Fees database interface

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Service Fees

Comparability factors and types of services

Comparability factors

- Service type
- Service recipient/provider
- Activities of the parties
- Service description
- Geographical scope
- Agreement dates
- Duration terms
- Exclusivity
- Fee
- Base
- Fee type
- Fee summary
- Other payments
- Remuneration details
- Document title
- Links to original sources

Types of services

- Accounting services
- Administrative services
- Advertising distribution services
- Advisory services
- Agency services
- Architectural services
- Asset management services
- Broker services
- Buying agency services
- Building construction services
- Construction management services
- Construction services
- Consulting services
- Distribution services
- Executive services
- Financial advisory services

- Investment banking services
- Investment management services
- Leasing services
- Management consulting services
- Management services
- Placing agency services
- Procurement services
- Property management services
- Reinsurance brokerage services
- Reseller services
- Sales agency services
- Solicitation agency services
- Sourcing services
- Technical services
- Technology outsourcing services
- Underwriting services

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Loan Rates

Loan agreements database

Our Loan rates database covers third-party comparable loan agreements with in-depth overviews of credit ratings, financing terms, currencies, interest rates, fees, collateral, repayment terms and other comparability factors.

2015-2025 loan agreements

30 comparability factors

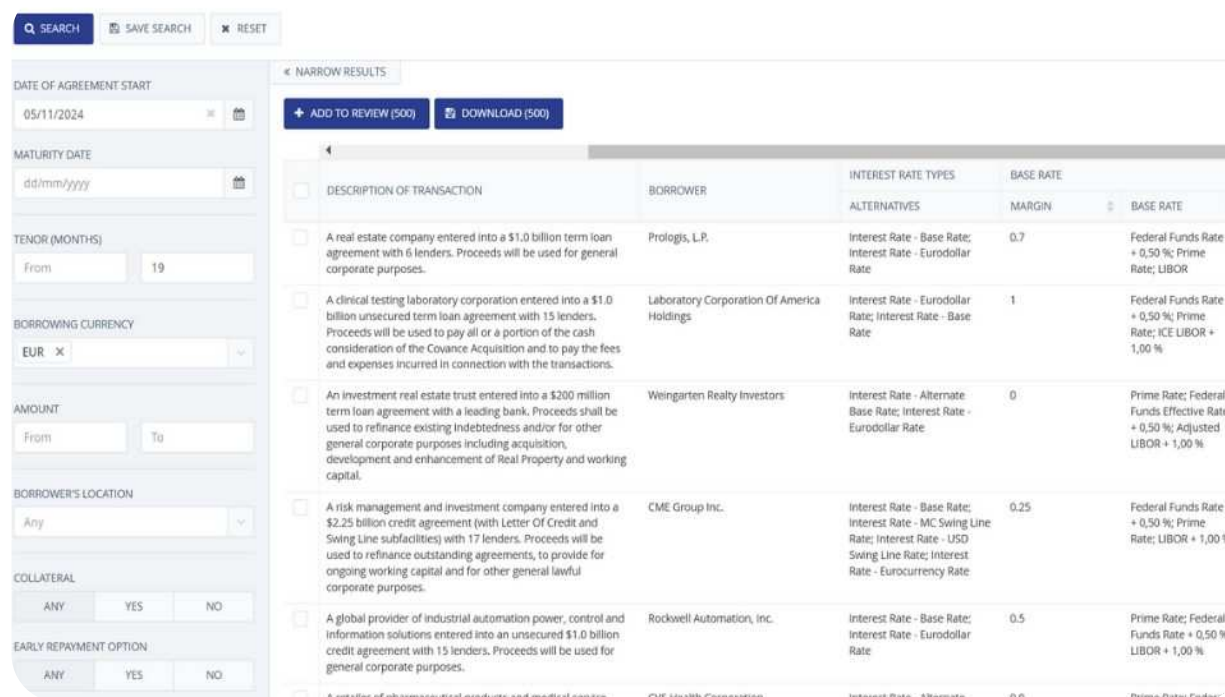Detailed interest rates information

Contractual credit ratings

Loan Rates
Main features

- Data that is compliant with the OECD's guidelines and US Treas.

  Reg. §1.482

- Recent data - 2015–2024 third-party loan agreements

- up to 30 comparability factors

- Contractual credit ratings

- Built-in credit rating estimation tool

- Detailed summaries of terms and comparability factors

- Export in Excel format

- Original agreements available in PDF and online formats

Loan Rates database interface

Loan Rates
Comparability factors

Comparability factors

- 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
- Tenor
- 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

Types of agreements

- Competitive bid loan
- Convertible loan
- Credit
- Intracompany loan
- Loan
- Other
- Promissory note
- Revolving credit
- Revolving loan
- Senior
- Subordinated
- Swing line loan
- Term loan

Credit rating estimation tool

X1 = working capital / total assets	0.25
X2 = retained earnings / total assets	0.1
X3 = earnings before interest and taxes / total assets	-0.75
X4 = market value of equity / total liabilities	4
X5 = sales / total assets	3

Z-score formula

$Z = 1.2X1 + 1.4X2 + 3.3X3 + 0.6X4 + 0.999X5$

Your Z-score	3.362

What credit rating category does your Z-score indicate?

Credit rating grade	2017	2013	2004–2010	1996–2001	1992–1995
AAA/AA	4.20	4.13	4.18	6.20	4.80
A	3.85	4	3.71	4.22	3.87
BBB	3.10	3.01	3.26	3.74	2.75
BB	2.45	2.69	2.48	2.81	2.25
B	1.65	1.66	1.74	1.80	1.87

Credit rating estimation tool

Transparent data

An intuitive solution which allows you to calculate the credit rating of the borrower in the tested transaction based on company financials.

It is based on Altman Z score model, which helps efficiently measure the entity's risk of bankruptcy.

Fully transparent and objective all calculations are based on actual financials i.e. current assets or retained earnings, etc.

The tool combines key ratios into a single score to give you an overall indication of the entity's financial performance.

Why do more and more clients choose RoyaltyRange?

Based on the feedback received from our Clients during the interviews

HIGH-QUALITY DATA

High-quality comparables for your in-depth benchmarking analysis

ALL-IN-ONE PLATFORM

User-friendly database for smart data analysis

TAILORED PRICING

Client-oriented pricing that removes limitations

PROACTIVE SUPPORT

Get one-on-one support from our experts

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