COMPARABLE COMPANY DATABASES

When performing analyses for your transfer pricing documentation, it’s necessary to search for companies that are potentially comparable to yours. Thomson Reuters can help by providing access to several customized versions of leading comparable company databases. Together, these databases provide over 500,000 comparables used by most revenue authorities as well as the Big Four accounting firms. The following are descriptions of each of the databases, which may be utilized for transfer pricing software or for outsourcing agreements.

DATABASES COMPATIBLE FOR TRANSFER PRICING SOFTWARE

European Comparables* from Thomson Reuters
The European Comparables database contains information on nearly 400,000 European companies. The content is selected from over 2,500 different sources, supplied by the world’s premier information providers. The database contains millions of data points of fully integrated global company profiles, executive listings and corporate structures. In addition, European Comparables has a multi-year archive of corporate financials.

*Powered by OneSource Information Services Inc., an unaffiliated company

Worldscope from Thomson Reuters
The Worldscope database provides delivery of information in a standardized format that minimizes differences in accounting terminology, financial statement format, currency and language. This database contains international financial information that facilitates comparisons between companies, countries, regions, and industries.
Coverage includes over seven years of historical information on more than 35,000 public companies including over 1,500 Canadian companies, as well as on a number of notable private companies. More than 96% of the world’s market value is represented, with coverage ranging across more than 60 developed and emerging countries. This database also contains historical data on over 10,000 “extinct” companies that are no longer publicly traded.

Disclosure SEC from Thomson Reuters
The Disclosure SEC database provides business and financial information on approximately 9,000 public companies including over 450 Canadian companies. This information is derived from reports filed with the U.S. Securities and Exchange Commission (SEC) and provided to users specifically for transfer pricing purposes. The financial information provided includes annual income statements and balance sheets, company business descriptions, SIC Codes, ticker symbols, employee counts and other information needed for transfer pricing analyses.

Standard & Poor’s Compustat North America
Compustat North America data is collected from company filed annual and quarterly reports, as well as documents filed with the Securities and Exchange Commission (SEC), EDGAR, newswire services, and direct company contacts. Data is collected
according to detailed guidelines aligned with the regulations and standards of the
Financial Accounting Standards Board (FASB), the SEC, and US Generally Accepted
Accounting Principles (GAAP). Compustat North America includes financial data on
over 10,000 actively traded US companies, 10,400 inactive U.S. companies, over 400
Canadian companies, and more than 450 ADRs.

Standard & Poor’s Compustat Global Vantage
The Compustat Global Vantage database provides financial data for more than
25,000 mid-cap and large-cap companies including over 600 Canadian companies.
This database covers publicly traded companies in more than 80 countries,
representing over 90% of the world’s market capitalization.

DATABASES FOR MANAGED OUTSOURCING SERVICES
In addition to the aforementioned databases, Thomson Reuters has access to a
diverse group of databases to complete work as part of an outsourcing engagement.
You may elect to have full studies or just comparables searches performed by
Thomson Reuters and delivered to you in electronic format (.pdf and/or .mdb).
These databases include AMADEUS, FAME, DIANE and Prowess.

Bureau van Dijk AMADEUS
AMADEUS contains detailed information on over 200,000 public and private
companies in 34 European countries. To be included, a company must satisfy at least
one of the following size criteria:

Companies in the U.K., Germany, France, Italy, Ukraine and Russian Federation:
• Operating revenue equal to at least €15 million
• Total assets equal to at least €30 million
• Number of employees equal to at least 150

All other countries:
• Operating revenue equal to at least €10 million
• Total assets equal to at least €20 million
• Number of employees equal to at least 100

Bureau van Dijk FAME
FAME contains detailed information on over 100,000 public and private companies
of all sizes in the U.K. and Ireland. FAME covers all U.K. registered companies
including those that have recently formed and have yet to file their first set of
accounts.

Bureau van Dijk DIANE
DIANE is a database containing detailed financial information on 974,000 French
companies with up to 10 years of history per company. Consolidated accounts are
available for 2,000 companies.

Prowess Databases
Prowess is a database of large and medium Indian firms. It contains detailed
information on over 20,000 firms. These comprise of all companies traded on India’s
major stock exchanges and several others companies including the central public
sector enterprises. The database covers most of the organized industrial activities
(i.e. Banking and other financial sectors in India). The companies covered in Prowess
account for 75% of all corporate taxes and over 95% of excise duty collected by the
Government of India.