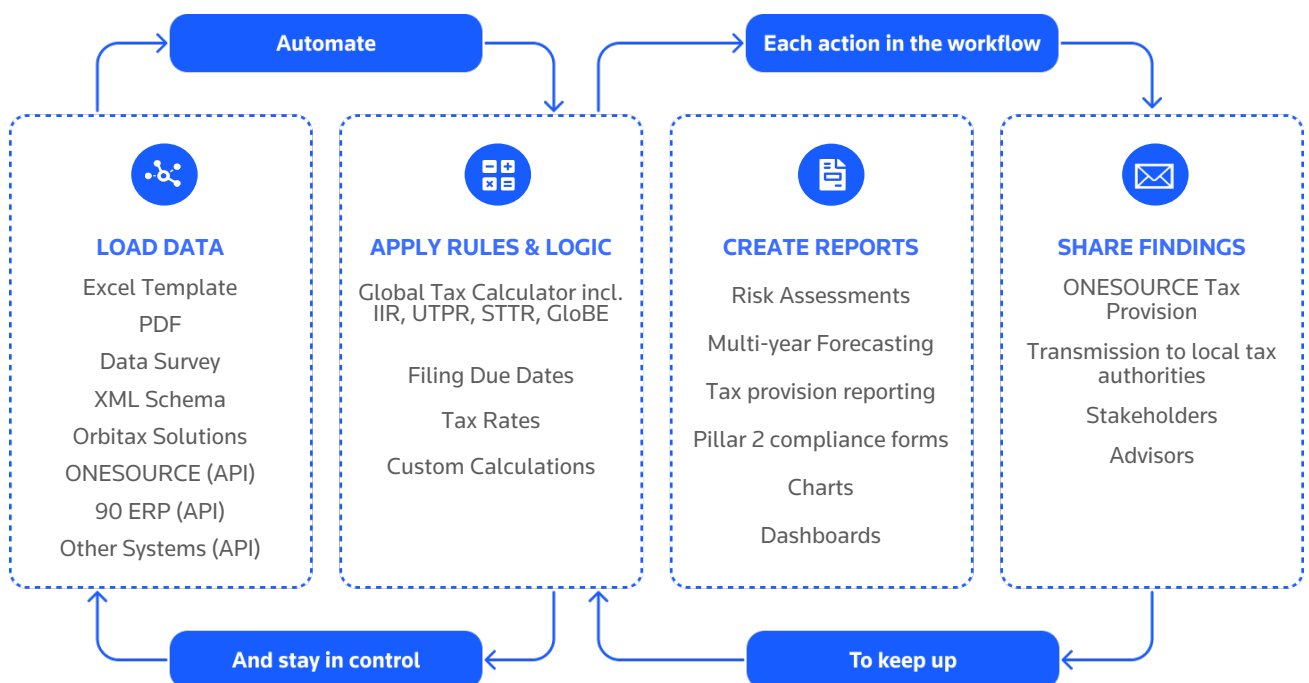


## Global Minimum Tax Solution

### Pillar 2 risk assessments, reporting, global compliance and forecasting

The Orbitax Global Minimum Tax Solution addresses the Pillar 2 rules, with cloud based automation of data collection, computations, reporting, tax form generation, and transmission, integrated with your existing systems. Orbitax GMT uses next gen workflow technology to enable collaboration among internal and external stakeholders worldwide, supported by the tax rules of over 190 countries.

The OECD Pillar 1 and Pillar 2 rules introduce a sea change to global taxation, resulting in an upheaval in international tax rules not seen for almost 100 years. The two pillars are estimated to levy a total of \$275 billion in additional taxes annually on the ten thousand plus MNEs impacted by the rules.



# Pillar 2 - risk assessments, reporting, global compliance and forecasting

## Risk Assessment

Perform a high-level risk assessment to identify entities, transactions and other business operations impacted by the Pillar 2 rules, Subject to Tax Rule ('**STTR**'), and the Global Anti-Base Erosion Rules ('**GloBE**').

Complete multiyear impact calculations by importing data from the U.S. Form 1120 XML and/or the CbC Report XML.

Perform impact analyses including effective date assumptions, restructuring holding companies, movement of employees and assets, and other what-ifs over multiple years.

All this with minimal upfront data gathering and template update work.

## Operational Readiness

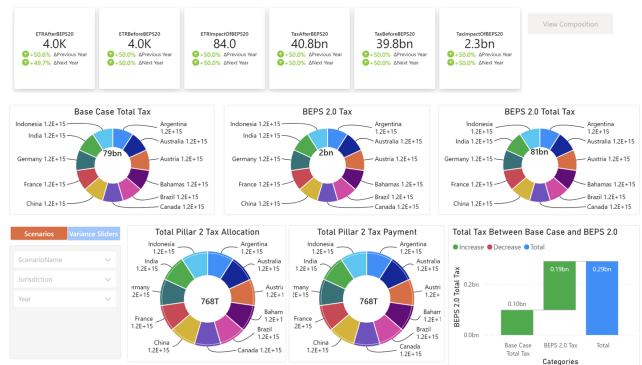
Plan for reporting of the Q1 tax provision in the first year the Pillar 2 rules become effective.

The Orbitax **GMT** Solution has all the detailed STTR and GloBE calculation rules built in with configurable options for worldwide data collection, including API connections to ERP systems and works with ONESOURCE Tax Provision, data survey tools and direct uploads of tax department workpapers.

Automate the full end-to-end process with the Orbitax Executable Actions Tool (E.A.T.): a next gen workflow tool built into the Orbitax International Tax Platform (ITP).

## Global Compliance

Meet global compliance requirements for both STTR and GloBE rules in all jurisdictions with Pillar 2 filing obligations. Orbitax GMT leverages the functionality of the Orbitax Due Date Tracker to track worldwide GMT due dates, allowing one screen to monitor submissions made, accepted / rejected and resubmissions.



Example of GMT Dashboard

## Multi-Year Forecasting

Orbitax GMT allows you to complete multi-year forecast calculations by expanding your base year input with growth assumptions and other input changes. Forecast calculations can reflect what-if scenarios, law changes and other impacts.

A built-in Microsoft Power BI dashboard gives you visuals you can customize with configurable reporting tools to compare results of multiple calculations.

# Integrations & Connections

## Orbitax International Tax Platform

Data from other solutions on the Orbitax International Tax Platform is stored in a common format (.qnr) and is easily leveraged for the GMT calculations.

**Example:** FTC and GILTI calculations completed in the Orbitax International Tax Calculator ('ITC') are also part of the Global Tax Calculator and can be fully leveraged for the Pillar 2 calculations.

**Example:** Calculations completed in the Orbitax BEPS Action Manager ('BAM') to create the Country-by-Country reporting are also part of the Global Tax Calculator and could be used to determine the Pillar 2 safe harbors.

## ONESOURCE Tax Provision

Orbitax GMT works with Thomson Reuters ONESOURCE Tax Provision ('OTP') to leverage legal entity information, financial accounting net income, valuation allowance adjustments, current and deferred taxes and more.

All Pillar 2 calculations that impact book tax can be loaded to OTP to calculate a combined impact on effective tax rates.

## Other Connections

The Microsoft Azure Data Factory allows seamless integration with other systems through APIs. There are 90 out-of-the-box connections, and connections to other systems with APIs can be custom build based on your needs.

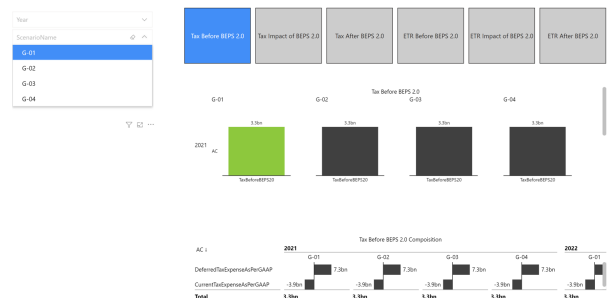


# GMT Calculation Templates

The Calculation templates are part of the Orbitax Global Tax Calculator and are maintained in an Excel- like format that can be viewed online or downloaded for local viewing in Excel. The templates are organized with separate areas for inputs, calculations and reports with a full audit trail available for all stakeholder interactions inside the template including review and sign-off.

# Reports & Sharing

Get a complete report view in Microsoft Power BI. This includes multiple configurable visuals for viewing and presenting results summaries, scenario comparisons, and year-over-year changes.



## Orbitax International Tax Platform

The Orbitax International Tax Platform (ITP); is built to facilitate collaboration between tax departments, their advisors and other stakeholders.

Combine your company data with Orbitax' trusted tax rates, dates, legislation and logic to achieve compliance, obtain insights and share these in an easy and digestible way!

## About Data

**Load entity data, transaction data and financial data from any source - in any format.**

**Tax Data** - Required tax data is automatically populated from the ITP database for different entities and cross-border transactions, including corporate tax rates, withholding tax rates, deductible percentages, and taxable percentages.

**Integrate** directly with other API-enabled systems

**Automate** the collection of data from individual contributors through Excel, PDF, and data surveys.

**Data Transformation** - Irrespective of the data format, once loaded in Orbitax GMT, data is converted into a common format (.qnr) and can be used throughout the Orbitax International Tax Platform.

**Data Mapping** – use the intuitive data mapping tool to connect the source data to the corresponding data fields in GMT

## Next Gen Workflows with E.A.T.

A built-in workflow tool, the Orbitax Executable Actions Tool (E.A.T.), can automate tasks such as data collection, calculation, report generation, population of compliance forms, and final transmission to tax authorities.

E.A.T. provides total control of workflows customized according to different data needs, with visual review and tracking to easily make refinements as the workflow is deployed.

