



Rapid Security Analyzer

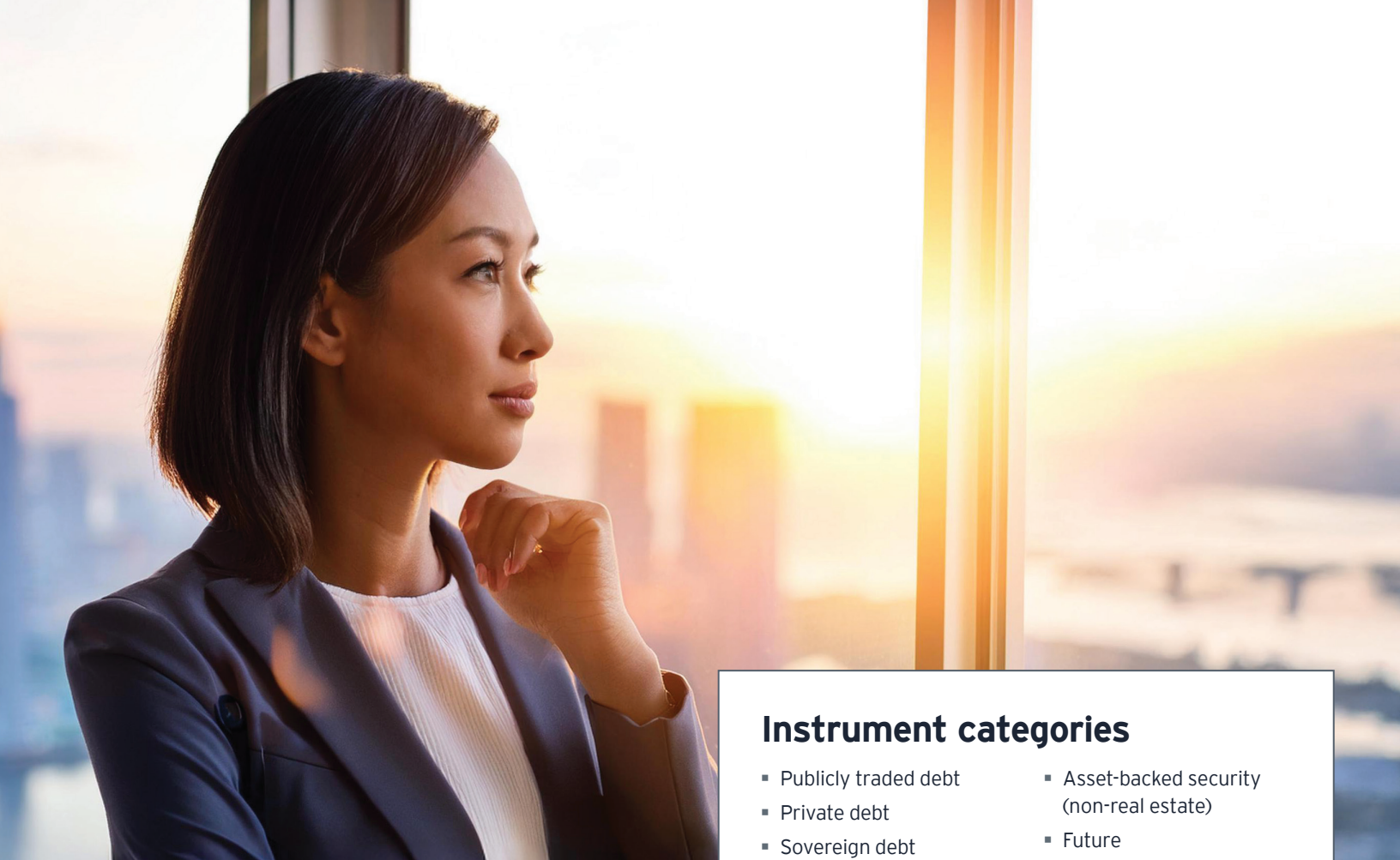
Simplifying capital gains, dividends and interest withholding tax complexities globally through the use of an automated tool



The better the question. The better the answer.
The better the world works.



Shape the future
with confidence



Keeping up with many countries' new and evolving taxation regimes and treaties can be complex, time-consuming and costly.

Rapid Security Analyzer (RSA) can help automate part of your investment portfolio analysis with interactive reports and executive dashboards, enabling you to:

- Map transactions to capital gains, dividends and interest tax rates and rules in more than 100 jurisdictions and 12 financial instruments
- Sort tax rates by materiality
- Analyze percentage of liabilities by fund, country, region, and red, amber, green (RAG) status
- Compare and contrast results side by side with other fund types (investor countries) or effective dates
- Receive alerts* to keep abreast of important changes on withholding related requirements, including statutory rate changes, income tax treaties, procedures and tax forms – customizable by daily or weekly cadence and by jurisdictions where you invest

*Available as an add-on service

Instrument categories

- | | |
|---------------------------------------|---|
| ▪ Publicly traded debt | ▪ Asset-backed security (non-real estate) |
| ▪ Private debt | |
| ▪ Sovereign debt | ▪ Future |
| ▪ Private equity | ▪ Forward |
| ▪ Publicly traded equity | ▪ Swap |
| ▪ Depositary receipt | ▪ Repo |
| ▪ Asset-backed security (real estate) | |

Fund types

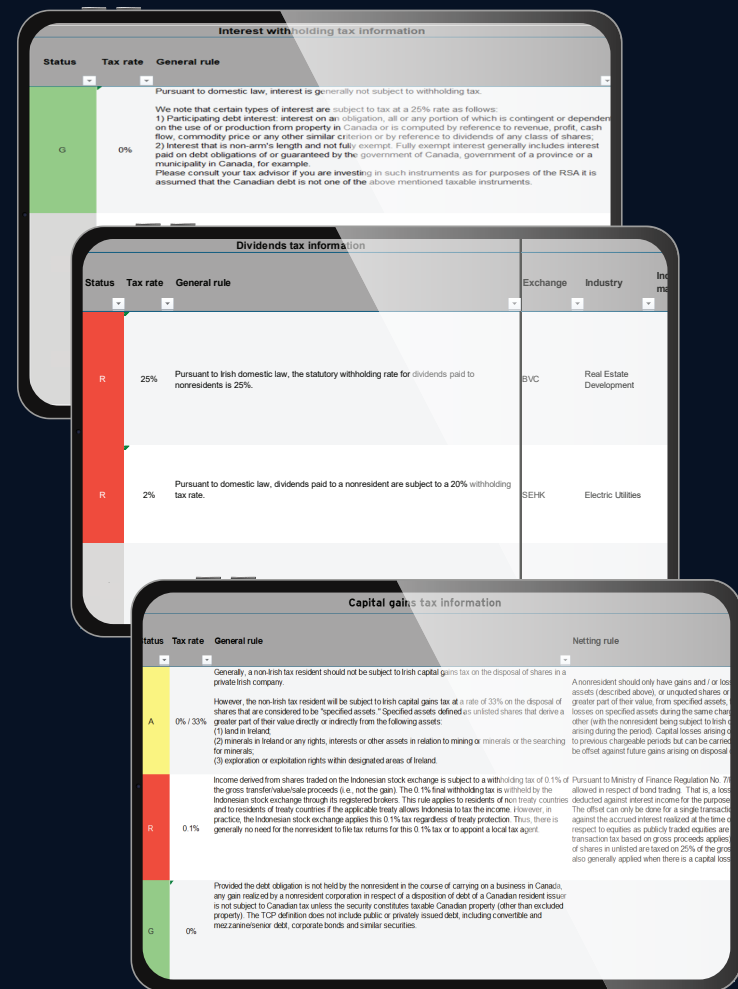
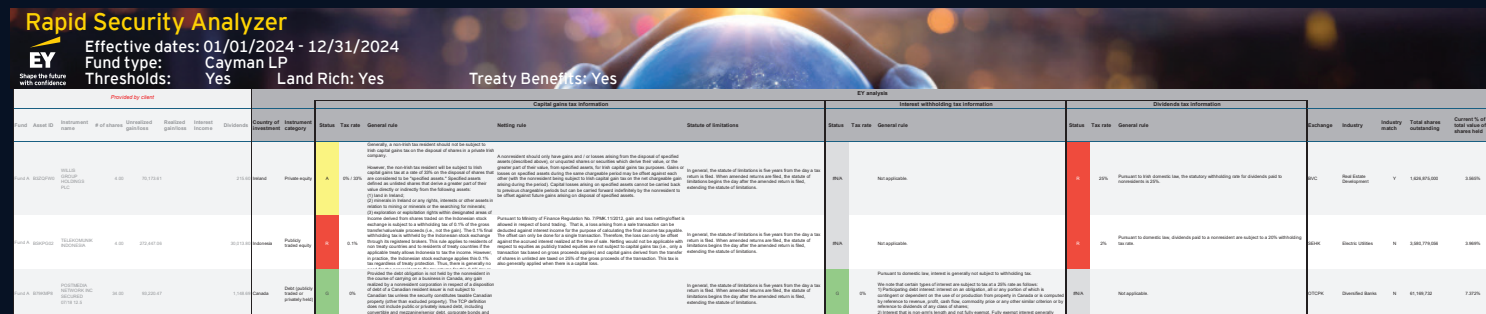
- | | |
|----------------------------------|---------------------------|
| ▪ Bermuda LP | ▪ Irish S110 |
| ▪ BVI Ltd | ▪ Luxembourg FTP |
| ▪ Canada mutual fund trust (MFT) | ▪ Luxembourg SARL |
| ▪ Cayman Exempt Company | ▪ Luxembourg SICAV/ SICAF |
| ▪ Cayman LP | ▪ UK LP |
| ▪ Cayman Ltd | ▪ US ETF |
| ▪ Cayman Unit Trust | ▪ US LLC |
| ▪ Irish Corp | ▪ US LP |
| ▪ Irish ICAV | ▪ US Pension |
| | ▪ US RIC |

Robust and far-reaching information



*Derivatives content is available for the countries noted.

Innovation driving interactive results



RSA maps your holdings to insights.

- Based on your inputs, RSA provides insights into the capital gains, interest and dividend tax rate rules and netting rules associated with your portfolio.
- RSA assigns a RAG status to the results:
 - **Red:** significant tax considerations
 - **Amber:** potential tax considerations
 - **Green:** minimal tax considerations
- **Information on Industry is also available:**
 - Exchange
 - Total number of shares outstanding
 - Where applicable – percentage ownership calculations for capital gains
- **Statute of limitations (SOL):*** When pinpointing and managing uncertain tax positions, a frequent concern is the necessity for accruals and the applicable SOL. RSA subscribers can now seamlessly integrate SOL information into RSA reports and simplify the decision-making process regarding accruals.

*SOL is an add-on option



RSA has an executive dashboard that provides the ability to create high-level, customized summary views of your dividends, interest and capital gains investments.

Each dashboard view allows filtering of the results by various criteria:

- By country
- By region
- By instrument
- By RAG status

RSA also enables comparison of the current fund type against up to 11 potential fund types as well as recent tax rate changes against previous rate changes to illustrate the implications by region, country or RAG status.

Side-by-side comparisons by fund type

What would be the effect on your tax rates and rules if you invested your current portfolio in another investor country (fund type) or if a different effective date applied?



Source: Rapid Security Analyzer, 2025

Forward thinking
and timely

Experience
and innovation

Additional features

ASC 740 memo template

Save time and convert your year-end RSA reports into memos for the audit team with the memo template that denotes jurisdictions with significant tax considerations (red) and potential tax considerations (amber) along with the related rules and conclusions.



RSA Lite: To support pre-trade research, RSA Lite is an online database allowing you to conduct searches for the withholding tax rate, rule and status of a single security in real-time as well as to customize the output with ownership criteria.

Dashboard Search

RSA | Rapid Security Analyzer

Search

Select Criteria

Rule Types *
Capital Gains

Fund Type *
Cayman Ltd

Instrument Category *
Publicly traded equity

Country *
Argentina

Effective Dates *
01/01/2024 - 12...

Have you held, during an annual period, 5% or more of the total value of shares issued by a single issuer (on a fully diluted basis)?

Threshold *
Yes

Compare local tax rates and rules across an additional investor fund type, date range, and/or instrument category

Fund Type
Irish Corp

Instrument Category
Debt (publicly traded or privately ...

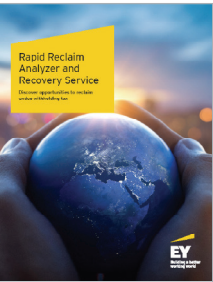
Effective Dates
01/01/2023 - 12/31/2023

Ask us about our other global investing tax services with respect to compliance and reporting.



Global Withholding Tax Reporter (GWTR)

- Provides current and historical withholding tax information on portfolio dividends, interest, capital gains and mutual fund distributions within an online reference tool
- Includes withholding tax rates, rules and pending changes for 138 markets of investment and 211 markets of investors
- Offers detailed procedures for obtaining relief at source (RAS) or filing a reclaim



Rapid Reclaim Analyzer and Recovery Service

- Reviews foreign withholding tax at the instrument level to validate the withholding tax applied by the custodian based on the portfolio's domicile and entity type
- Provides a dedicated team to identify reclaimable withholding tax via a cost-benefit analysis, and to file and pursue viable claims with tax authorities until they are paid and provide advice on achieving RAS where applicable



Corporate Actions Tax Analyzer

- Assists in identifying certain corporate actions that may affect taxable income
- Covers publicly traded US and foreign corporate equity securities
- Reports on each fund portfolio
- Gathers Forms 8937 that affect your holdings, including instances where companies report a return of capital



Passive Foreign Investment Company (PFIC) Analyzer

- Provides a source for efficiently identifying PFICs and their most current status
- Reviews approximately 30,000 foreign equities annually
- Used by more than 90% of all US mutual funds

Key Rapid Security Analyzer contacts

Americas

Danielle Clark

danielle.clark@ey.com
+1 203 674 3693

Stephanie Tanguay

stephanie.tanguay@ey.com
+1 617 585 0410

Michelle Wuest

michelle.wuest@ey.com
+1 949 437 0398

Poornima Santas

poornima.santas@ey.com
+1 212 773 3693

Kelly Sullivan

kelly.sullivan@ey.com
+1 201 551 5233

EMEIA

Sinead Colreavy

sinead.colreavy@ie.ey.com
+353 1 221 2930

Tamara Farren

tamara.farren@ie.ey.com
+353 1 221 2069

Steffi Ferguson

steffi.morgan@ie.ey.com
+353 1 221 2912

The Bahamas, Bermuda, British Virgin Islands and Cayman Islands

Bill Bailey

bill.bailey@bm.ey.com
+1 441 294 5319

Christopher Larkin

christopher.j.larkin@ey.com
+1 345 814 8919

Toni Lindstedt

toni.lindstedt@ky.ey.com
+1 345 814 8913

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multidisciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

What makes EY distinctive in financial services

Over 84,000 EY professionals are dedicated to financial services, serving the banking and capital markets, insurance, and wealth and asset management sectors. We share a single focus – to build a better financial services industry, one that is stronger, fairer and more sustainable.

© 2025 EYGM Limited.
All Rights Reserved.

EYG no. 003121-25GbI
2501-12023-CS FSO
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com