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 RAG (red, amber, green) status
- Compare and contrast results side by side with other fund types (investor countries) or effective dates

RSA Lite, an online database to conduct one-off searches for the withholding tax rate, rule or status of a single security, is available as an add-on to RSA or as a stand-alone service.

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

Fund types

- Bermuda LP
- BVI Ltd
- Canada mutual fund trust
- Cayman Exempt
- Company
- Cayman LP
- Cayman Ltd
- Cayman Unit Trust
- Irish Corp
- Irish ICAV

- Irish S110
- Luxembourg FTP
- Luxembourg SARL
- Luxembourg SICAV/SICAF
- UK LP
 - US ETF
 - US LLC
 - US LP
 - US Pension
 - US RIC
 - Other funds available by request.

Robust and far-reaching information

Europe Albania

Greece

Hungary

Iceland

Ireland

Jersey

Latvia

Malta

Lithuania

Macedonia

Netherlands

Isle of Man

Austria Belarus Belgium Bulgaria Croatia Cyprus Czech Republic Denmark Estonia Faroe Islands Finland France Germany

Poland Portugal Romania Serbia Slovak Republic Slovenia Spain Sweden Switzerland Luxembourg Turkey Ukraine United Kingdom

Norway

Asia-Pacific

Australia Malaysia Marshall Islands Azerbaijan Bangladesh New Zealand China (mainland) Papua New Guinea Philippines Hong Kong Russia Indonesia Singapore Sri Lanka Japan Kazakhstan Taiwan Thailand Vietnam

Caribbean

Anguilla Bahamas Barbados British Virgin Islands Cayman Islands Curação Dominican Republic Jamaica Puerto Rico Turks & Caicos Islands

Middle East Bahrain

Oman Pakistan Egypt Palestinian Authority Jordan Kuwait Saudi Arabia Lebanon United Arab Emirates

South America and Central America

North America

Mexico

United States

Bermuda

Canada

Argentina El Salvador Brazil Panama Chile Peru Colombia Uruguay Costa Rica Venezuela Ecuador

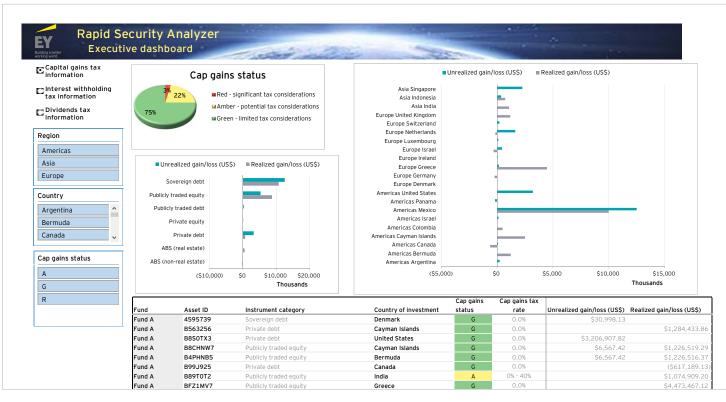
Africa

Benin Morocco Botswana Namibia Burkina Faso Niaer Cote d'Ivoire Nigeria Eswatini Rwanda Senegal Gabon Ghana South Africa Gibraltar Tanzania Guinea Tunisia Kenya Uganda Zambia Malawi Mauritius Zimbabwe

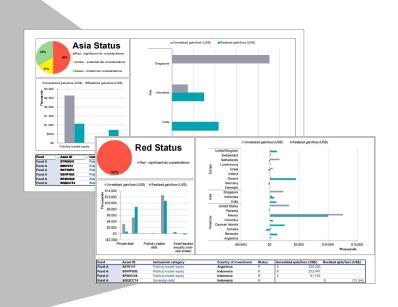
1 | Rapid Security Analyzer Rapid Security Analyzer | 2

Innovation driving interactive results

Provided by client Effective dates: 07/01/2017 - 12/31/2017 Fund type: Irish Corp Thresholds:Yes						EY analysis Capital gains tax information									
F	und Asset ID	Public/	Unrealized gain/loss (US\$)	Realized gain/loss (US\$)	Country of investment		Status	Tax rate	General rule	Netting rule	Exchange	Industry	Total shares outstanding	Total value of shares held (%)	
F	und A B84HK80	O Public	\$166,112.08		Greece	Publicly traded equity	G	0.0%	Capital gains derived by a nonresident investment fund from the sale of publicly traded equity are not subject to tax provide the nonresident does not maintain a permanent establishment in Greece.	Pursuant to domestic law, capital gains derived by a nonresident legal entity are tax-exempt. There is no obligation for submission of a nil capital gains tax return Please obtain a tax residence certificate and keep it on record to substantiate the exemption in case of a tax audit.	The Stock . Exchange of Hong Kong Ltd	Hotels, Motels & Cruise Lines	k 1,584,846,420	9.160%	
F	und A BYSXJ23	3 Public		\$502,106.10	Colombia	ABS (real estate)		14% / 15%	The taxation of asset backed securities depends on the tax regime the specific security qualifies under. If the investment is not made through a private investment fund but a registered security before the National Register of Securities and Intermediaries, the investment may qualify under the foreign portfolio investment regime and as such would be subject to a 14% tax. If the investment is made through a private investment fund (foreign portfolio investments regime does not apply), the investment will be treated as a collective portfolio regime investment under section 368-1 of the Colombian Tax Code and as such be subject to a 15% tax (irrespective of the term). Conduct a case-by-case analysis to make this determination. Please consult your tax advisor.	Nonresident investors may net gains and losses incurred within the same year. Additionally, investors may carry over losses from any given month in order to offset gain realized in future month, provided they occur within the same calendar year. Any unused losses expire on December 31 of the calendar year for which they apply.	S	Telecom- munications	66,068,762,125	6.065%	
F	und A BQQCCT4	4 Private		\$731,844.79	Indonesia	Sovereign debt	A	0% / 20%	Pursuant to domestic law, capital gain from the sale of sovereign debt is treated as interest. Capital gain realized by a nonresident on a sale of government-issued debt with a maturity of more than 12 months is subject to a 20% withholding ta Capital gain realized on debt instruments with maturity less than 12 months is not subject to Indonesian taxation unless the instruments are Indonesian government T-Bills. Moreover, interest paid on qualifying sovereign bonds issued or offered outside of Indonesia is exempt from tax.	Pursuant to Ministry of Finance Regulation No. 7/PMK.11/2012, gain and loss netting/offset is allowed. That is, a loss arising from a sale transaction can deduct the interest income for the purpose of calculating the final income tax payable.		Investment Management & Fund Operators	31,189,279	3.401%	



RSA provides the ability to create customized views of your investments



RSA provides results and insights based on client data

- Confirmation of client-provided information
- Capital gains, interest and dividend tax rates, rules and RAG status:
- ► **Red:** significant tax considerations
- ► **Amber:** potential tax considerations
- ► **Green:** minimal tax considerations
- Information on industry, exchange, total number of shares outstanding and – where applicable – percentage ownership calculations for capital gains

3 | Rapid Security Analyzer | 4

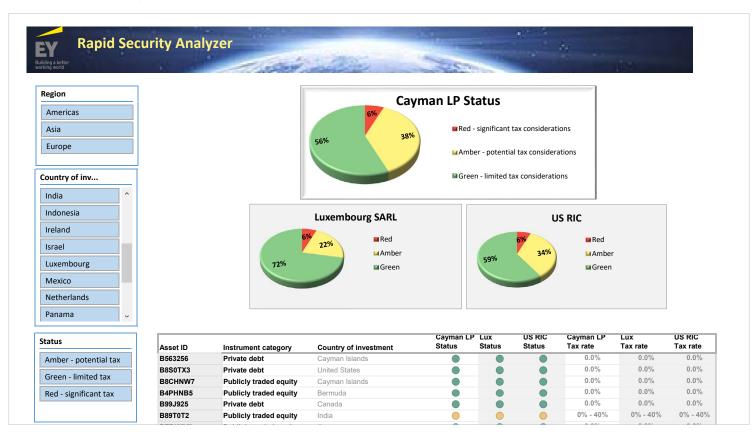
Forward thinking and timely

Experience and innovation

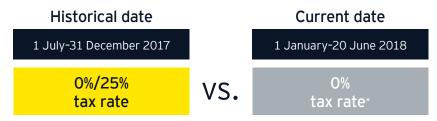
Additional features

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?



Side-by-side comparisons by effective date



Treaty signed.*

Ask us about other tax services to assist asset managers



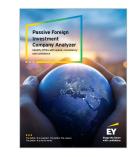
Corporate Actions Tax Analyzer (CATA)

- 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



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 131 markets of investment and 211 markets of investors
- Offers detailed procedures for obtaining relief at source (RAS) or filing a reclaim



Passive Foreign Investment Company (PFIC) Analyzer

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



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
- Providesadedicatedteamtoidentify 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

5 | Rapid Security Analyzer | 6

Key Rapid Security Analyzer contacts

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