



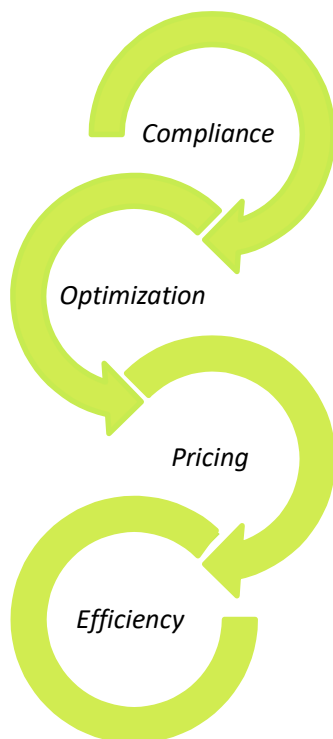
Transfer Pricing

The globalization of the economy and the growing supervision of intra-group transactions, highlight the importance of a transfer pricing policy appropriate to each situation, in order to allow the optimization of the tax burden of the Group as a whole.

Baker Tilly's Transfer Pricing team has extensive national and international experience in the area, as well as access to the Baker Tilly network with experienced professionals worldwide.

Timely and careful optimization, in addition to ensuring efficient compliance with transfer pricing rules, could represent an opportunity to achieve greater fiscal and financial efficiency.

Baker Tilly develops its work according to the COPE methodology:



The **compliance** phase aims to comply with the legal requirements regarding formal transfer pricing documentation applicable to each jurisdiction, depending on the fiscal residence of each entity.

The **optimization** phase aims to optimize the transfer pricing policies adopted by each entity, through an integrated approach from a group perspective.

The **pricing** phase has as its main objective the optimization of prices practiced within the scope of intra-group operations, and at this stage, risk situations inherent to them are also identified.

The **efficiency** phase aims to integrate the three phases previously described as a way to guarantee maximum efficiency in the entire transfer pricing process for each entity and the Group as a whole.

Baker Tilly

As a US\$3.9bn global organization with member firms in 146 territories, out of 742 offices worldwide with 36,322 people, we have the scale to meet your changing needs, but the agility that helps you stay one step ahead.

We are proud to be a member of the Baker Tilly network, a global network of independent accounting and business advisory firms, whose member firms share our dedication to exceptional client service.

The international network gives us significant global reach in addition to our substantial national presence. We collaborate to leverage our skills, resources and local expertise to help our clients grow locally, nationally and globally.



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