



Presentation of Capitaline for **Transfer Pricing**



C-MOTS Internet Technologies Pvt. Ltd. is India's leading financial information & software solutions provider with a global presence.

C-MOTS services include providing content of all asset classes in electronic format along with solutions for web & desktop application and data integration to financial institutions, companies and media around the world.



C-MOTS and ICAI
join hands for
Transfer Pricing
solution





Capitaline Introduction

Capitaline is the most reliable and empowered Indian Corporate database. This highly normalized database is built on a sound understanding of disclosures in India on over 23,000 companies. The coverage includes public, private, co-operative and joint sector companies, listed or otherwise. Capitaline is an indispensable tool for a wide gamut of finance professionals. With CBDT laws shaping India, Capitaline TP will play a significant role in enhancing the coverage of section contents and serve as a one-stop shop on transfer pricing issues.



Salient Features of Capitaline used for Transfer Pricing

1. **Capitaline Database** is very intuitive and user friendly. This is the feedback we have received over the years from our large clientele base of more than 3000
2. It **Covers 23,000+ companies information**, of which 15000+ are unlisted companies. All the information is updated on a daily basis some realtime and some EOD.
3. **Data Formats and Detail Levels:-** Almost 98% of the details in a company's Annual Report (740 Financial fields) is input into the database, presenting the financial data in 7 formats :- **Manufacturing, Banking, Finance, Software, Shipping, Hotel & Power**. A Balance sheet or P&L can be read at different depths
4. **NIC Activity & NIC Code:-** Classification of companies based on their NIC Activity with NIC Code
5. **Segment Finance:-** Companies report their revenues, profits, and other information under their major business segments. Screener in Capitaline allows to query segment-wise break-up of information reported by the company under the following categories.



6. **Finished Product:-** It displays all products details reported by company, which can be compared with similar products of other companies.

7. **Deferred Tax screen:-** With the introduction of New Accounting Standard for taxes on income, even when there is no change in the performance of the company, the bottom line will show major changes due to deferred tax. In CapitalLine , you will find detail break-up of the deferred tax assets and liabilities.

8. **Screeener in Capitaline:-** Screeener is a powerful query module that helps user to filter the companies based on certain criteria. It facilitates search on product code (ITC Code), product name, NIC Activity, NIC Code, also on basis of financials and other general information. Once a field is selected, a 'Show Criteria' box shows all the available values or ranges for that field for criteria specification.

9. **Industry:-** The Industry module in Capitaline contains more than 300 industries aggregate data of all companies in one industry on one screen for easy comparison. It also enables comparison financials between the companies.

10. **Peerset:-** User can create their own peer set which contains their own set of companies. Also get the aggregate and comparative financials for the respective peer set.



Capitaline Database Modules:

Capitaline Database has 5 different modules:

Company : To view information such as annual financials, interim results, corporate announcements, share price data as at companies.

Industry : To view industry aggregate data such as annual financials, interim results, news and sector reports or trends.

House : To view information as at business house or group such as annual financials, interim results and news.

Peer-Set : List of companies which user may want to track by analysing financial performance and price performance.

Screeener : The powerful module helps to search companies based on different parameters.



Information available in Company Module:

- Quantitative Data
- Standalone as well as Consolidated financials
- Absolute Values
- Segment Finance
- Financial Ratios
- NIC Activity & NIC Codes
- Finish products & Raw materials
- Share Holding Pattern
- Share Price Data
- Archive of information
- History of the company
- Director's, Auditors' Report, Management Discussion, Notes to Accounts and Analysis under one Module
- Related Party Transaction
- Tools like Common Size, SG Index and CAGR Index



Information Available in Industry Module:

- Contains more than 300 industries aggregate
- Displays aggregate Balance Sheet, Profit & Loss, Cash Flow, Interim Results of all companies from the selected industry
- Financials of all companies in one industry in one screen for easy comparison
- Common size
- Sector trends

Key financial ratios



Information available in House Module:

- Contains aggregate of more than 500 Houses. There are four major breakups in House: Private, PSU, MNC and Joint Sector
- Displays the aggregate Balance Sheet, Profit & Loss, Cash Flow, Interim Results of all companies from the selected Business Group
- Financials of all companies in one Business Group in one screen for easy comparison
- Common size
- News



Peer-Set Module:

- A Peer Set is a group of companies selected on some purposeful parameter
- User can create own peer-set. Peer-set can be created on filter companies also
- Displays aggregate Balance Sheet, Profit & Loss, Cash Flow and Interim Results of all companies for the selected Peer Set
- For selected Peer Set, view Fact Sheet, Balance Sheet, Profit & Loss, Cash Flow and Interim Results of individual companies in Peer Set and run Screeners on the Peer Set.



Screeener Module:

- Powerful query module
- Filter companies based on various criteria
- Selection of multiples criteria
- Search Product Code (ITC Code), Product Name (HS Classification), NIC Activity, NIC Code, Segment, Industry, Business Activity.
- Filter on basis of financials and other general information
- Facility to create new formulae



Our Major Transfer pricing Clients

- **Income Tax (Transfer Pricing Department)**
- **Ernst & Young**
- **Price Waterhouse Coopers**
- **Deloitte Haskins & Sells**
- **KPMG**
- **BMR & Associates**
- **Grant Thornton**
- **International Fiscal Association-India Branch**



Simple Method followed by TP Users in Capitaline

1. Identify a Product /Activity for TP audit
2. Identify comparable companies based on criteria like Industry/ Product/Segment/NIC/ITC Code
3. Filter resulting companies further, on the basis of turnover, positive net-worth etc
4. Loss making companies can be eliminated or considered
5. Eliminate companies having related party transactions



Thank you