

From: Peter Goodwin [REDACTED] >

To: Richard Joslin [REDACTED] >

CC: John Murphy [REDACTED]

Subject: Foreign Corps Tax

Date: Mon, 06 Oct 2014 16:13:54 +0000

Attachments: FOREIGN_COMPL_PWC_2013-_LOWER_ENTITIES.xlsx;
FOREIGN_COMPL_PWC_2013-_TOP_END_ENTITIES.xlsx;
FOREIGN_COMPL_PWC_JAPAN_2012.xlsx

Hi Richard,

Please find attached the worksheets for the top & lower entities for Dec 2013 and also Japan for Dec 2012.

The JMWT companies are as at June 2014 but there would have been no movement from Dec 2013 onwards. I have assumed that the intra-group loan between LLP & Midco will have been repaid along with any interest via the inter-company accounts. Goodwill is not an issue as these are the company accounts, not consolidated.

You will need to enter the closing exchange rate for the balance sheet and the average for the P&L in cell D1 of the respective sheets

Kind Regards

Pete