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## Appendices

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## Abbreviations used in this report

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>BTL</td>
<td>Below-the-line marketing</td>
</tr>
<tr>
<td>SEC</td>
<td>U.S. Securities and Exchange Commission</td>
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<tr>
<td>OECD</td>
<td>Organization for Economic Cooperation and Development</td>
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<tr>
<td>OECD Guidelines</td>
<td>OECD, Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, 1995, as subsequently updated</td>
</tr>
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<td>The Company</td>
<td>The Company</td>
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Note: The template and the table of contents herewith are only for illustrative purposes. Any benchmarking study report should take into consideration the particularities of the tested transaction and the relevant transfer pricing legislation.