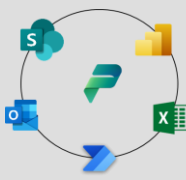


□ Pillar 2 Power Platform – as simple as that

Any questions?

We are happy to offer you a non-binding and free of charge demonstration of the Pillar 2 Power Platform



What is Pillar 2 about?



Pillar 2 introduces a **global minimum taxation** via a new globally aligned system based on which multinational groups with **consolidated revenue of at least €750m** are subject to a **minimum Effective Tax Rate (ETR) of 15%** in each jurisdiction where they operate.

In Germany, the Pillar 2 rules became effective in **2024**. There are also other jurisdictions working on their domestic rules to implement Pillar 2 as from 2024 and 2025.

What processes are affected in order to be compliant?



Pillar 2 impacts both the Tax Compliance but also the Tax Reporting process:

Tax Compliance Process

1. Filing of a global GloBE-Information Return
2. Filing of local Pillar 2 Tax Returns in Germany and other jurisdictions

Tax Reporting Process

1. Accrual for potential Pillar 2 Top-up Tax in Quarterly/ Annual Financial Statements
2. Notes to the (Group) Financial Statements

How can PwC support?



Our **Pillar 2 Power Platform** (P2PP) helps you to **drastically increase efficiency and compliance** by enabling an **efficient Pillar 2 operating model and end-to-end compliance process**, leveraging as much from the existing Microsoft infrastructure as possible.

You benefit from a **common data model** and **automated end-to-end processes** that determine how data will be sourced, processed, calculated, reported and documented for Pillar 2 compliance.

Highest flexibility in the data collection and transformation paired with **transparency and traceability** in the Pillar 2 calculation enables you to operate your Pillar 2 reporting and compliance process in a most efficient manner.

How does Pillar 2 affect my business?



Pillar 2 is based on **comprehensive data requirements** gathered from a **variety of data sources** and a **diverse group of stakeholders** which makes the collection of Pillar 2 data challenging and time consuming.

To be **compliant** among a complex and rapidly changing regulatory framework, groups within the scope of Pillar 2 need to **efficiently orchestrate internal resources** based on **flexible processes affecting the global organization**.

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Our Microsoft backed Pillar 2 Power Platform

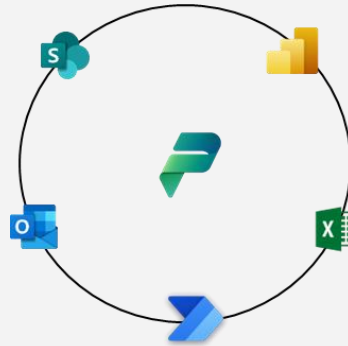
Your Challenges

Heterogenous ERP, processes and methods across Constituent Entities

Being **compliant** among a complex regulatory framework with limited resources and diverging capabilities

New requirements and various new or adjusted processes **challenging the global organization**

Cost efficiency in implementation and operation



Our solution

Highly flexible data collection from various sources **and transformation** into a Common Pillar 2 Data Model

Process automation based on standardized Pillar 2 **workflows** from data collection to documentation

Transparent and traceable Pillar 2 calculation facilitating review, validation and documentation

Top-down view enabling central judgement and globally aligned application of Pillar 2 rules

From customized data input...

...to a common Pillar 2 data model

Tailored data input

ETL process*

Pillar 2 Core Engine

Pillar 2 dashboards

Pillar 2 reporting, filing and documentation

Workflow



Data collection



Data transformation



Top-down view



Transparent



Traceable

*Extract, transform and load – i.e. automatic data transformation

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