## Annex C: disclosed arrangements flow chart

R&D Service agreement/Title to intangibles Goods price residual reward for IP of £Xm Goods price of £Xm Product price of £Xm Distribution agreement Licensing agreement Sales co Beta co Mfg co Ltd Sales agreement 3rd party (Laurania) Ltd (UK) Sarl UK Goods title IP licence Goods title (Maltovia) customers Contract manufacturing Contract manufacturing agreement/Goods title Goods shipped Mfg co (Panau) R&D service fee of £Xm  $\,$ TP Policies of each entity ● Mfg Co — X% total/net cost plus Financial flow ● Mfg Co Ltd — Earns X% operating Physical flow margin on sales ● UK Sales Co Ltd — Earns X% operating Contractual relationship and margin on sales and a X% total/net cost Legal title flow plus reward for R&D services provided

• Beta Co Sarl — Residual profit reward

Tax Residence