

## MNE & Country-by-Country Reporting Questionnaire

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### Part A: Company Information

- **Company Name:**
  - **Company Registration Number:**
  - **Reporting Year:**
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### Part B: Income Determination

1. **Was income derived from any of the following in Seychelles?**
    - Activities conducted in Seychelles
    - Goods situated in Seychelles
    - Rights used in Seychelles
    - ☐ Yes      ☐ No
    - *If “Yes” – proceed to Part E.*
    - *If “No” – proceed to question 2 below*
  2. **Was the Company a member of a Multinational Group during the Reporting Year where its Ultimate Parent Entity (UPE):**
    - is required by Law or other statutes to prepare consolidated financial statements under accounting principles? or
    - would be required to do so if its equity were listed on a securities exchange in its jurisdiction?
    - ☐ Yes      ☐ No
    - *If “Yes” – proceed to question 3 below*
    - *If “No” – proceed to Part F.*
  3. **Did the Company receive any foreign income (from outside Seychelles) during the Reporting Year?**
    - ☐ Yes      ☐ No
    - *If “Yes” – proceed to Part C*
    - *If “No” – proceed to Part E (Country-by-Country Reporting).*
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### Part C: Nature of Income and Compliance Status

1. **What type of income did the Company generate during the Reporting Year?**
  - ☐ Active (*proceed to question 2 below*)
  - ☐ Passive (*proceed to question 3 below*)
  - ☐ Both Active and Passive [mixed] (*proceed to question 4 below*)

2. **If the Company had derived active income during the Reporting Year:**
- **Did it maintain a fixed place of business outside of Seychelles during the Reporting Year?**

☐ Yes      ☐ No

- *If “Yes” – Proceed to Part E (Country-by-Country Reporting)*
- *If “No” – Proceed to Part E (Country-by-Country Reporting)*

3. **During the Reporting Year, was the Company a Pure Equity or Real Estate holding company?**

☐ Yes      ☐ No

- *If “Yes” proceed to 5 a)*
- *If “No” – proceed to Question 6*

4. **If the Company had derived a mix of both active and passive income during the Reporting Year:**

**(a) Did the Company’s passive income derived in the Reporting Year exceed 50% of its overall income?**

☐ Yes      ☐ No

- *If “Yes” – Proceed to Part D: Economic Substance Arrangements.*
- *If “No” – Proceed to 4(b)*

**(b) Did it maintain a fixed place of business outside of Seychelles during the Reporting Year?**

☐ Yes      ☐ No

- *If “Yes” – Proceed to Part E (Country-by-Country Reporting)*
- *If “No” – Proceed to Part E (Country-by-Country Reporting)*

5. **(a) During the Reporting Year, did the Company have a Registered Agent and Registered Office in Seychelles?**

☐ Yes      ☐ No

- *If “Yes” proceed to 5 b)*
- *If “No” – proceed to Part D: Economic Substance Arrangements*

**(b) During the Reporting Year, did the Company comply with its filing requirements under the IBC Act 2016 or Companies Act 1972 (where applicable)?**

☐ Yes ☐ No

- If “Yes” – Proceed to Part E (Country-by-Country Reporting)
- If “No” – proceed to Part D: Economic Substance Arrangements.

**6. During the Reporting Year, did the Company earn other foreign sourced passive income from activities other than pure equity holding, real estate holding or intellectual property right (e.g. interest, dividends, royalties etc..)**

☐ Yes ☐ No

- If “Yes” – Proceed to Part D: Economic Substance Arrangements
- If “No” – Proceed to Part E (Country-by-Country Reporting)

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**Part D: Economic Substance Arrangements (If applicable)**

**a) Did the Company comply with filing requirements under the IBC Act 2016 or Companies Act 1972 (where applicable)?**

☐ Yes ☐ No

**b) Does the company have adequate Human Resources in Seychelles?**

☐ Yes ☐ No

**c) Does the company have adequate premises in Seychelles?**

☐ Yes ☐ No

**d) Does the company make strategic decisions in Seychelles for the conduct of its core income generating activities?**

☐ Yes ☐ No

**e) Does the company bear principal risks in Seychelles relating to acquisition, holding or disposal of its assets in relation to its core income generating activities?**

☐ Yes ☐ No

**f) Does the company have adequate expenditures in Seychelles relating to acquisition, holding or disposal of its assets in relation to its core income generating activities?**

☐ Yes ☐ No

- If the answer is “No” proceed to Part E (Country-by-Country Reporting)

- *If the answer is “Yes” proceed to Part E (Country-by-Country Reporting)*
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### **Part E: Country-by-Country (CbC) Reporting**

- 1. During the Reporting Year, was the Company part of a Multinational Group (MNG) whose annual consolidated group revenue is equal to or exceeds EUR 750 million?**

☐ Yes      ☐ No

### **Part F: Declaration**

*I, the undersigned being the Director as per records held at the registered office, hereby declare the information stated herein are true and correct.*

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Declarant Name:

Director

Date: