

Legend for Annex A:

Column A	Name & Bureau Van Dijk given ID number to Global Ultimate Owner
Column B	Registration of Global Ultimate Owner
Column C	Statistical Classification of Economic Activities in the European Community
Column D	Date of latest data, Orbis
Column E	Operating Revenue, thousand US \$
Column F	number of subsidiaries reported in the group
Column G	number of subsidiaries registered in low tax jurisdictions
Column H	Visibility: aggregated operating revenues, subsidiaries, available on Orbis as % of parent's consolidated figures
Column I	Visibility: aggregated net income, subsidiaries, available on Orbis as % of Parent's consolidated figures
Column J	Number of stand-alone subsidiaries registered in low tax jurisdictions
Column K	Aggregated operating revenues figures, stand-alone subsidiaries registered in low tax jurisdictions, as % of parent's consolidated accounts
Column L	Column K/column H
Column M	Aggregated net income revenues figures, stand-alone subsidiaries registered in low tax jurisdictions, as % of parent's consolidated accounts
Column N	Column M/column I
Column O	number of in-betweeners in a group
Column P	Aggregated operating revenues, in-betweeners, as % of Parent's consolidated accounts
Column Q	Column P/Column H
Column R	Aggregated net income revenues figures, conduits, as % of parent's consolidated
Column S	Column R/Column I
Column T	Threshold criteria: GUO where either on operating revenues, or on net income in OFC is more than 50% of the parent, AND OFC value is more than 50% of total observable, AND total observable is above the median observation (68% for operating revenues, 38 %for net income).

CORPORATE GROUP DEMOGRAPHIC					n		ALL VISIBLE SUBSIDIARIES		STAND-ALONE COHORT					OFCs WITH SUBSIDIARY HOLDINGS					EXCEPTION AL CASE THRESHOLD MET
GUO BVDID Number & Name	JUR	NACE Rev. 2 Core code (4 digits)	Latest Financial Year	Operating revenue (Turnover) th USD	Total Entities in >50% Corporate Group	All Possible OFCs Count	Operating Revenues as % of Parent	Net Income as % of Parent	Standalone OFCs Count	Operating Revenues as % of Parent	Operating	Net Income as % of All Values Observable	Net Income as % of All Values Observable	OFCs with Holdings Count	Operating Revenues as % of Parent	Operating	Net Income as % of Parent	Net Income as % of All Values Observable	
											Revenues as % of All Values Observable					Revenues as % of All Values Observable			
US710415188::WALMART INC.	US	4719	2017	500,343,000.00	683	92	32.62	33.26	41	0	0	0	0	24	23.9	73.67	21.68	64.88	FALSE
GB04366849::ROYAL DUTCH SHELL PLC	GB	0610	2017	305,406,000.00	1304	330	121.54	785.78	87	0.72	0.6	18.88	4.23	26	116.08	95.46	464.84	74.78	TRUE
DE2070000543::VOLKSWAGEN AG	DE	2910	2017	287,896,659.91	1311	152	144.34	-88.54	106	0.9	0.62	-1.26	1.66	20	38.16	26.47	-6	23.32	FALSE
JP1180301018771::TOYOTA MOTOR CORPORATION	JP	2910	2016	246,293,567.26	631	30	81.12	44.5	19	9.08	11.06	3.08	6.63	4	19.26	23.78	2.38	5.79	FALSE
GB00102498::BP PLC	GB	1920	2017	240,577,000.00	1449	122	106.12	1725.06	48	1.38	1.3	129.96	-27.74	31	30.36	28.69	518.44	137.7	TRUE
US135409005::EXXON MOBIL CORP	US	1920	2017	237,162,000.00	760	160	57.94	60.66	57	0	0	1.76	3.04	55	37.3	64.34	37.18	62.67	FALSE
US942404110::APPLE INC.	US	2620	2017	229,234,000.00	172	17	30.4	2.5	3	0	0	0	0	7	29.92	97.94	2.32	90.98	FALSE
KR1301110006246::SAMSUNG ELECTRONICS CO.,LTD.	KR	2611	2017	223,797,639.00	615	52	96.98	31.86	24	7.66	7.91	0.2	0.66	18	7.32	7.57	5.16	15.98	FALSE
US943207296::MCKESSON CORPORATION	US	4645	2017	208,357,000.00	681	147	30.78	62.86	24	0	0	0.02	-0.04	43	1.58	5.35	0.7	6.82	FALSE
GBJE107710::GLENCORE PLC	GBJE	0899	2017	205,476,000.00	701	151	70.06	88.3	19	0.14	0.2	-0.42	-0.79	33	69.46	99.11	91.04	102.74	TRUE
DE7330530056::DAIMLER AG	DE	2910	2017	200,005,990.64	530	82	53.68	26.22	43	1.48	2.79	0.82	3.83	8	4.08	7.67	2.2	11.55	FALSE
US050494040::CVS HEALTH CORPORATION	US	4773	2017	184,765,000.00	751	0	2.84	1.44	0	0	0	0	0	0	0	0	0	0	FALSE
US431301883::AT&T INC.	US	6190	2017	160,546,000.00	1339	18	2.48	-2.48	9	0.32	17.11	0.02	-0.41	3	0	0	0.04	-5.77	FALSE
TW04541302::HON HAI PRECISION INDUSTRY CO., LTD.	TW	2620	2017	157,868,481.13	930	374	106.06	68.06	9	0.04	0.04	0	0	196	102	96.1	67.82	99.84	TRUE
US380549190::FORD MOTOR CO	US	2910	2017	156,776,000.00	375	19	67.72	-1.8	6	0.1	0.15	0.02	1.25	6	4.94	7.26	-1.14	51.33	FALSE
US233079390::AMERISOURCEBERGEN CORP	US	4645	2017	153,143,826.00	147	6	2.22	9	1	0	0	-0.04	-0.72	1	0.16	17.94	-3.4	42.38	FALSE
FR542051180::TOTAL S.A.	FR	0610	2017	149,341,000.00	1351	247	125.56	246.34	94	1.58	1.27	1.28	0.47	29	32.84	26.16	9.42	3.96	FALSE
US270756180::GENERAL MOTORS COMPANY	US	2910	2017	145,588,000.00	716	35	48.56	-9.52	30	0.58	1.51	-1.12	-1.98	4	0.74	1.48	-4.28	27.73	FALSE
US940890210::CHEVRON CORPORATION	US	1920	2017	134,779,000.00	465	53	14.82	-36.82	31	0.28	1.88	-0.56	2.19	12	7.8	52.67	-48.5	47.53	FALSE
NL60372958::FIAT CHRYSLER AUTOMOBILES N.V.	NL	2910	2017	134,116,472.05	933	44	67.5	-254.48	24	0.42	0.61	-1.08	0.14	10	8.32	12.9	4.76	-5.12	FALSE
US310958666::CARDINAL HEALTH INC	US	4645	2017	129,976,000.00	394	18	2.5	12.7	7	0	0	0.7	6.43	6	2.28	87.89	3.5	30.68	FALSE
US911223280::COSTCO WHOLESALE CORP	US	4719	2017	129,025,000.00	162	2	6.88	6.42	2	0	0	0	0	0	0	0	0	0	FALSE
US232259884::VERIZON COMMUNICATIONS INC	US	6190	2017	126,034,000.00	508	23	1.96	24.38	12	0.26	26.43	1.16	62.95	6	0.26	19.98	-0.6	41.77	FALSE
JP6010401027577::HONDA MOTOR CO LTD	JP	3091	2016	124,937,087.15	386	24	36.32	26.46	18	0.26	0.73	0.36	1.33	4	1.46	4	1.4	6.8	FALSE
US310345740::KROGER CO	US	4711	2017	122,662,000.00	993	0	2.04	2.08	0	0	0	0	0	0	0	0	0	0	FALSE
US140689340::GENERAL ELECTRIC COMPANY	US	3030	2017	120,468,000.00	4805	645	110.66	-105.9	306	0.74	0.72	1.94	-4.37	96	57.12	51.66	-129.02	-476.16	TRUE
DE8170003036::BAYERISCHE MOTOREN WERKE AG	DE	2910	2017	118,773,832.60	346	54	64.52	98.9	8	0	0	0	0	8	38.22	60.04	84.92	85.2	TRUE
US471758322::WALGREENS BOOTS ALLIANCE, INC.,	US	4773	2017	118,214,000.00	965	80	38.54	146.5	36	0	0	0	0	14	38.14	98.79	143.9	96.89	TRUE
US611767919::ALPHABET INC.	US	6209	2017	110,855,000.00	328	34	51.16	4.22	13	0.1	0.2	0	0	5	46.22	90.4	3.16	70.19	FALSE
JP9020001031109::NISSAN MOTOR CO LTD	JP	2910	2016	104,596,532.93	229	23	54.94	64.9	5	0.12	0.22	0.28	0.52	8	14.66	27.11	6.7	9.72	FALSE
US453779385::PHILLIPS 66	US	1920	2017	102,601,000.00	192	17	33.38	15.5	15	9.78	28.98	0.3	-0.27	2	23.18	69.59	6.32	94.34	FALSE
JP7010001065142::NIPPON TELEGRAPH AND TELEPHONE CORPORATION	JP	6190	2016	101,660,120.48	1129	155	137.04	130.76	79	0.2	0.15	0.18	0.14	31	2.56	1.86	0.12	0.12	FALSE
US953261426::HOME DEPOT INC	US	4778	2017	100,904,000.00	216	1	0	0	1	0	0	0	0	0	0	0	0	0	FALSE
US452884094::EXPRESS SCRIPTS HOLDING COMPANY	US	4773	2017	100,064,600.00	200	6	0.32	-0.24	3	0	0	0	0	1	0.26	80	0.14	56.79	FALSE
DE2010000581::SIEMENS AG	DE	2811	2017	98,603,705.98	1665	157	70.12	67.7	82	0.18	0.26	0.04	0.13	25	29.54	42.36	35.3	51.9	FALSE
FR652014051::CARREFOUR SA	FR	4711	2017	97,113,283.00	498	52	102.44	248.26	21	0.18	0.2	0.3	0.12	6	40.86	39.85	86.62	40.53	FALSE
DE7330000658::ROBERT BOSCH GMBH	DE	2824	2017	94,613,942.68	815	89	117.18	117.6	46	3.32	2.79	1.3	1.15	14	29.92	26.18	17.26	16.34	FALSE
DE5030147137::DEUTSCHE TELEKOM AG	DE	6190	2017	94,092,247.37	162	21	64.36	67.16	5	0.18	0.31	-2.24	-2.76	9	50.06	82.74	67.64	266.98	TRUE
US741828067::VALERO ENERGY CORP	US	1920	2017	93,980,000.00	284	16	11.6	7.82	11	0	0	0	0	3	11.38	98.19	5.54	81.16	FALSE
CHCHE105909036::NESTLE S.A.	CH	1089	2017	92,905,772.21	10291														

US271284632::MARATHON PETROLEUM CORPORATION	US	1920	2017	75,359,000.00	225	3	17.68	49.08	1	0	0	0	0	1	0	0	19.4	58.84	FALSE
DE5030147191::DEUTSCHE POST AG	DE	5320	2017	73,983,591.41	997	142	52.26	45.52	83	3.5	6.7	1.26	2.93	17	24.02	45.96	25.56	54.34	FALSE
GB01833679::VODAFONE GROUP PUBLIC LIMITED COMPANY	GB	6190	2017	72,906,033.44	452	99	121.2	503.08	38	0.22	0.18	0	0	26	93.02	76.42	412.9	82.65	TRUE
FR441639465::RENAULT	FR	2910	2017	71,937,586.34	357	44	197.18	48.52	16	0.94	0.47	1.06	0.39	13	29.36	14.97	-5.02	-10.72	FALSE
US410215170::TARGET CORP	US	4719	2017	71,879,000.00	147	7	0.14	-0.06	3	0	0	0	0	3	0	0	0	0	FALSE
LULB82454::ARCELORMITTAL S.A.	LU	2452	2017	68,679,000.00	880	150	137.18	710.94	36	0.1	0.07	-6.06	-0.28	42	122.86	89.59	686.06	98.22	TRUE
JP5010401067252::SONY CORPORATION	JP	2640	2016	67,855,870.90	758	65	121.3	186.24	22	3.18	2.59	-1.06	-1.52	13	23.52	21.22	-3.62	-53.24	FALSE
JP5120001158218::PANASONIC CORPORATION	JP	2751	2016	65,539,556.65	509	89	93.5	24.96	42	1.52	1.66	1.62	-10.96	8	14.48	15.52	25.14	134.9	FALSE
US310411980::PROCTER & GAMBLE CO	US	2041	2017	65,058,000.00	633	58	55.18	44.78	23	0.7	1.34	1.72	4.78	14	35.72	63.72	26.72	56.94	FALSE
GB00041424::UNILEVER PLC	GB	1089	2017	64,420,376.61	277	40	30.84	31.86	16	0.32	1.06	0.1	0.11	8	14.64	47.89	11.26	11.9	FALSE
ESA28015865::TELEFONICA SA	ES	6190	2017	63,944,254.68	77	9	29.2	99.02	9	0.46	1.56	9.98	32.52	0	0	0	0	0	FALSE
FR476180625::AUCHAN HOLDING	FR	7010	2017	63,748,768.85	241	46	82.02	106.98	10	0	0	0.08	0.17	14	19.06	23.16	1.18	-3.91	FALSE
JP9010001008776::MARUBENI CORPORATION	JP	4690	2016	63,621,644.92	622	83	51.82	8.32	34	1.1	2.12	3.9	45.6	18	10.74	21.05	22.32	115.25	FALSE
US131584302::PEPSICO INC	US	1107	2017	63,525,000.00	1240	188	25.76	8.74	116	0.82	3.07	0.24	6.74	43	19.12	74.17	7.58	232.67	FALSE
US941672743::INTEL CORP	US	2611	2017	62,761,000.00	156	39	36.26	51.46	11	0	0	0.1	0.5	10	25.86	71.41	48.1	91.76	FALSE
US410129150::ARCHER DANIELS MIDLAND COMPANY	US	1061	2017	60,828,000.00	568	54	34.12	23.5	22	0	0	0	0	16	31.54	90.77	23.08	112.69	FALSE
US621721435::FEDEX CORP	US	5121	2017	60,319,000.00	720	58	82.06	11.28	12	1.28	2.23	-1.74	-1.93	18	31.56	45.83	-7.6	17.16	FALSE
DE5050314384::CECONOMY AG	DE	4719	2017	60,194,067.92	1043	126	67.9	83.5	58	0	0	3.7	4.43	7	1.6	2.36	0.4	0.48	FALSE
US060570975::UNITED TECHNOLOGIES CORPORATION	US	3030	2017	59,837,000.00	1299	140	43.62	66.34	17	0.14	0.32	0.08	0.13	34	36.64	84.02	61.04	91.28	TRUE
DE5330000056::BAYER AG	DE	2120	2017	59,508,045.56	487	47	74.94	82.88	22	2.94	3.75	10.72	14.08	9	18.64	25.37	55.44	64.9	TRUE
KR1101112487050::LG ELECTRONICS INC.	KR	2640	2017	57,352,903.42	125	20	48.66	326.02	14	0.58	1.18	2.52	0.76	3	10.16	21	49.52	18.24	FALSE
BE0417497106::ANHEUSER-BUSCH INBEV SA/NV	BE	1105	2017	57,148,000.00	1036	137	157.68	1005.18	47	0.28	0.18	2.88	0.44	33	105.48	66.18	947.26	62.6	TRUE
KR1746110000741::POSCO CO., LTD.	KR	2410	2017	56,660,531.29	222	12	76.42	-76.88	11	1.68	2.18	0.14	-0.26	1	1.34	1.77	1.9	7.97	FALSE
US381285128::DOW CHEMICAL COMPANY (THE)	US	2016	2017	55,508,000.00	1450	223	120.66	309.92	61	0.88	0.72	0.32	0.1	58	38	31.52	138.24	48.43	FALSE
US741648137::SYSCO CORP	US	4639	2017	55,371,139.00	727	36	14.4	18.1	23	0	0	0	0	7	14.3	98.94	18.02	93.06	FALSE
US954545390::WALT DISNEY CO	US	6020	2017	55,137,000.00	688	19	21.04	-4.06	17	0.42	1.96	0.48	-1	1	0.7	3.33	0	-0.17	FALSE
DE5110206610::RWE AG	DE	3511	2017	53,843,753.67	952	118	220.6	-17.86	32	0.14	0.06	-1.6	0.16	26	18.82	8.94	-26.74	93.16	FALSE
DE2190001578::CONTINENTAL AG	DE	2211	2017	53,214,481.18	564	59	158.48	114.58	25	1.44	0.91	1.42	1.35	12	51.22	32.31	90.5	79.01	TRUE
AU008984049::WESFARMERS LIMITED	AU	2059	2017	52,709,431.85	323	28	34.36	22.24	14	0.6	3.14	0.8	4.38	5	2.14	14.87	5.02	13.99	FALSE
US135315170::PFIZER INC	US	2120	2017	52,546,000.00	951	246	101.68	62.88	77	1.68	1.27	-0.06	-0.12	33	91.02	88.72	60.22	95.25	TRUE
CHCHE103867266::NOVARTIS AG	CH	2120	2017	52,104,000.00	419	92	99.28	14.1	50	1.92	2.07	0.24	3.08	21	76.64	74.93	4.52	49.66	TRUE
DE5110216866::THYSSENKRUPP AG	DE	2410	2017	51,444,641.86	898	77	71.14	32.86	41	0.44	0.62	-4.6	-140.68	11	32.68	45.75	54.9	287.96	FALSE
ESA78374725::REPSOL S.A.	ES	0610	2017	50,826,315.94	322	84	152.74	-187.14	32	1.76	1.13	-32.14	57	14	16.26	10.72	-201.2	-572.73	FALSE
DE5050056484::E.ON SE	DE	3511	2017	50,277,036.74	668	19	81.2	40.18	9	0.1	0.1	-0.68	2.78	5	0	0	-2.84	4.09	FALSE
FR380129866::ORANGE	FR	6190	2017	50,021,585.93	467	79	42.6	26.28	44	0.92	2.15	0.08	0.58	15	23.42	54.99	4.56	90.02	FALSE
KR1101110037998::KIA MOTORS CORPORATION	KR	2910	2017	50,009,975.93	32	3	47.18	17.22	3	1.56	3.31	0.54	2.74	0	0	0	0	0	FALSE
FR552037806::VINCI	FR	4120	2017	49,291,212.49	2947	222	174.28	287.3	141	0.9	0.51	3.82	-18.08	33	4.34	2.48	6.58	-13.64	FALSE
US770059951::CISCO SYSTEMS INC	US	2630	2017	48,005,000.00	572	70	91.62	-10.06	38	0.08	0.09	0.02	-0.04	15	87.12	95.19	-9.82	18.02	TRUE
DE5190000974::DEUTSCHE LUFTHANSA AG	DE	5110	2017	44,111,437.63	493	79	52.24	407.94	35	0.6	1.36	2.42	1.53	15	18.94	35.31	337.9	76.08	TRUE
FR395030844::SANOFI	FR	2120	2017	43,703,675.77	408	48	131.24	208.44	10	0.84	0.64	-0.3	-0.13	10	77.42	58.91	107.3	45.76	TRUE
US273865930::HCA HEALTHCARE, INC.	US	8610	2017	43,614,000.00	3793	10	3.88	19.7	9	0	0	0	0	1	0	0	4	2.33	FALSE
NL33173748::INGKA HOLDING B.V.	NL	6420	2017	43,281,865.17	308	54	74.28	35.48	5	2.54	3.42	1.2	3.72	23	64.04	86.12	32.4	90.9	TRUE