



LESSONS LEARNED FROM A GLOBAL SHARE PLAN ROLLOUT

CERTAINTY

INGENUITY

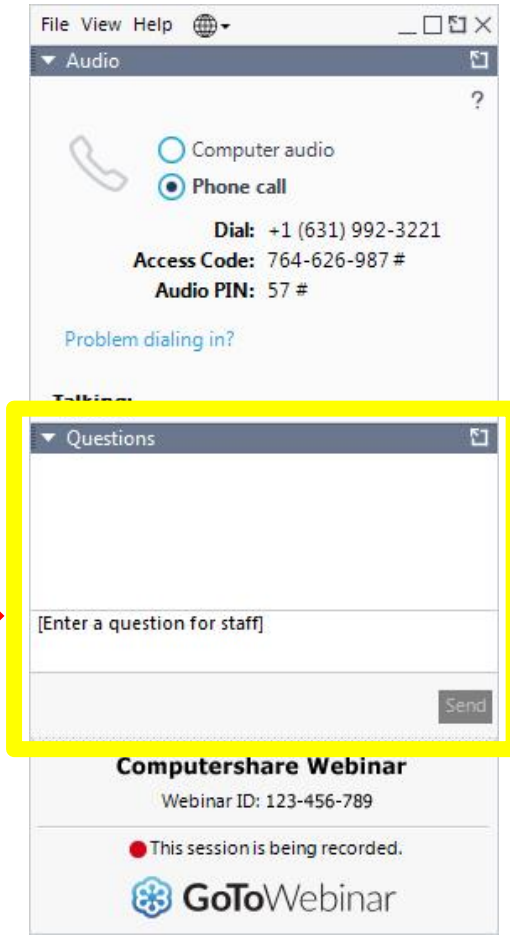
ADVANTAGE

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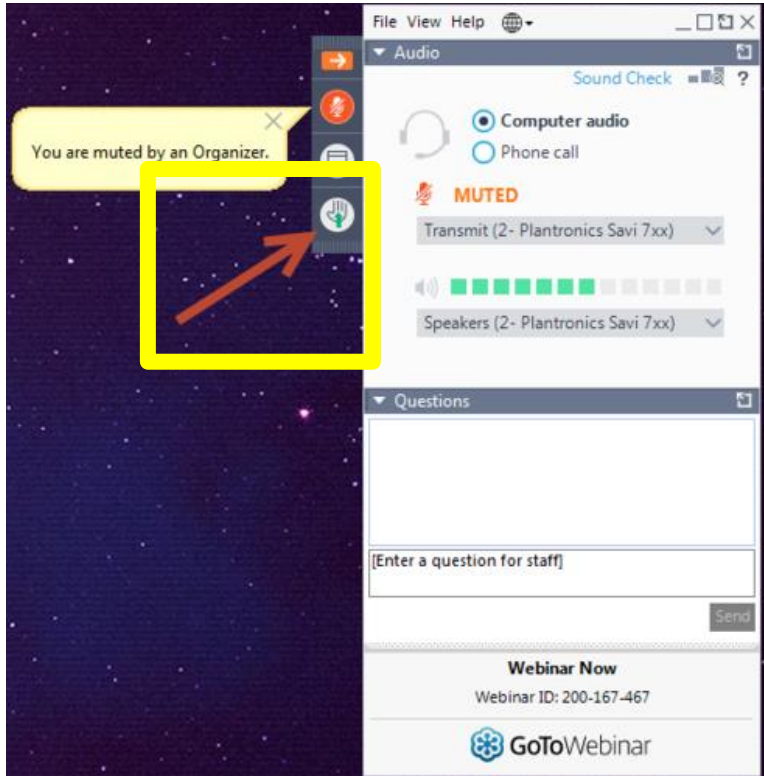
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Introductions

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About Computershare

North America
500+ plan clients



Europe, Middle East
and Africa
650+ plan clients



Asia and Pacific
300+ plan clients



1,200+
Equity experts

35+
Years of equity
experience

4.7m
Participants

US\$165bn
Equity assets
under
administration

About Tapestry



Specialist, boutique
law firm



Network of over 150
global law firms



Multi-award winning



Leading online
database, 'OnTap'

What we will cover today

- › Plan to share – award type
- › Location, location, location
- › Is consistency really key? – tax-qualified plans
- › To translate or not to translate?
- › Due diligence – timing and process



...lessons learned from a global plan

Plan to share

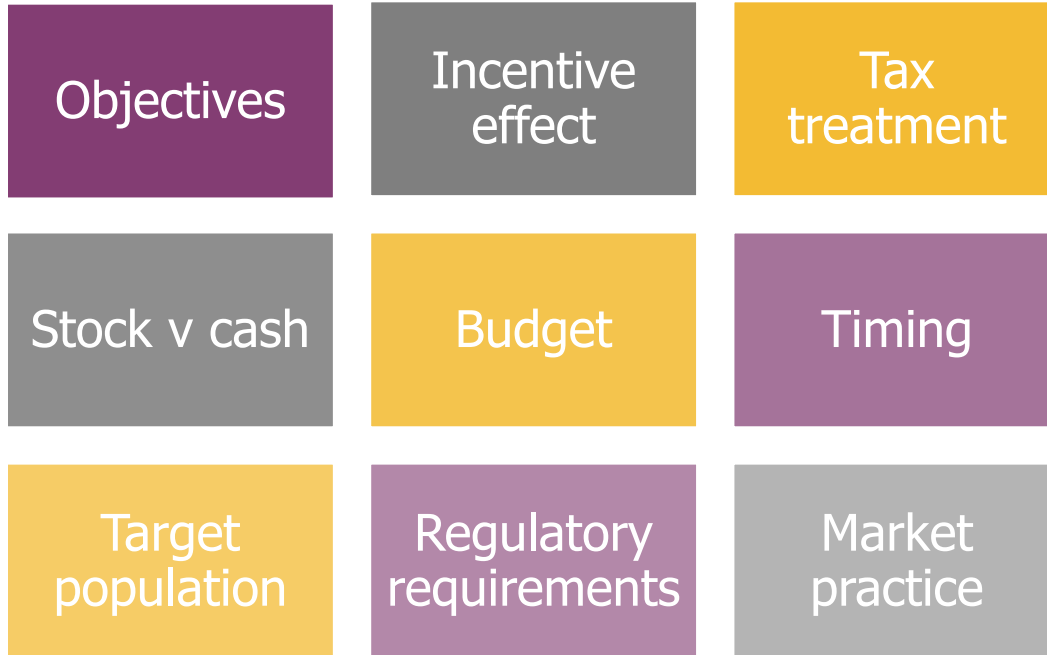
Plan to share – introduction

The decision-making process starts here!

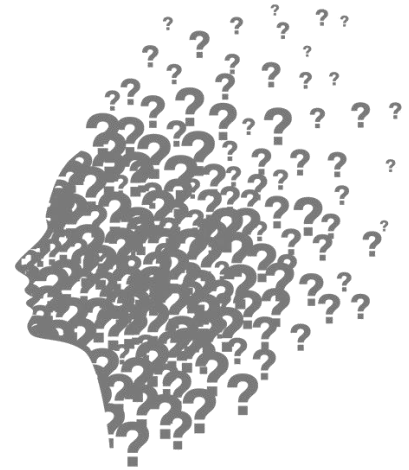
- › What type of award do you want to offer?
- › What are you trying to achieve?



Plan to share – considerations



What are the main considerations when deciding on award type?



Location, location, location

Location, location, location - introduction

Your global footprint is critical...

- › Where do you want to deliver your plan?

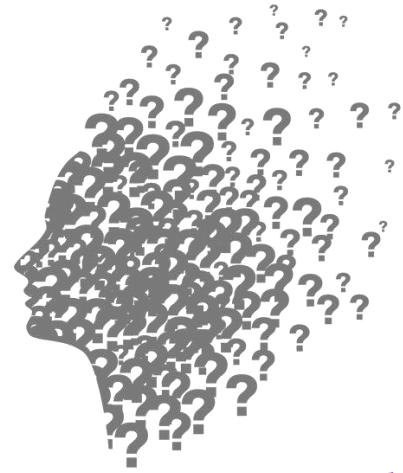


Location, location, location - considerations



Location, location, location – market practice

How does a company really decide where to offer its stock plans?



Is consistency really key?

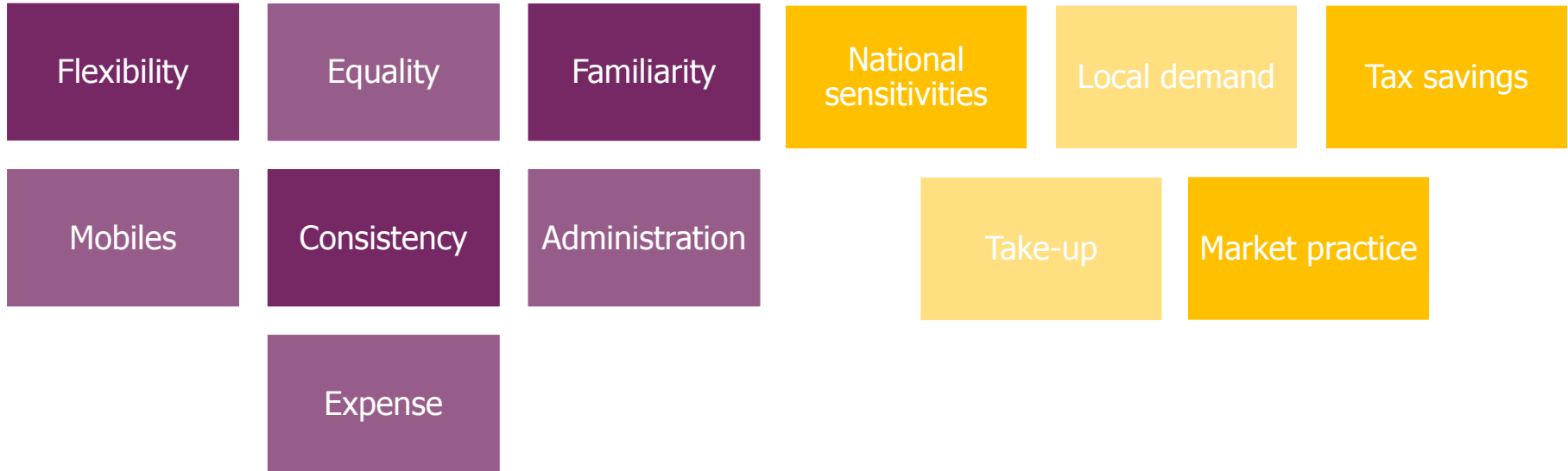
Is consistency really key? - introduction

There is a balance to be struck between global consistency and local differences...

- › Should global plans be amended to take advantage of local tax-qualified opportunities
- › If so, where?

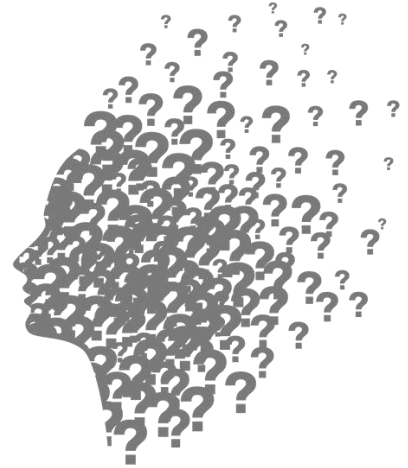


Is consistency really key? - considerations



Is consistency really key? – market practice

Where do companies decide to 'go local', and why?



To translate or not to translate?

To translate or not to translate? - introduction

Translations are sometimes legally 'required' or 'recommended'...

- › Where should you translate?
- › What are the risks?



To translate or not to translate? - considerations

- > Responsibility
- > No. of documents
- > Administration
- > Updating
- > Accuracy
- > Cost



- > Participant understanding
- > Legal compliance
- > Enforceability

To translate or not to translate? – market practice

Do companies actually translate, and is there any employee demand for it?

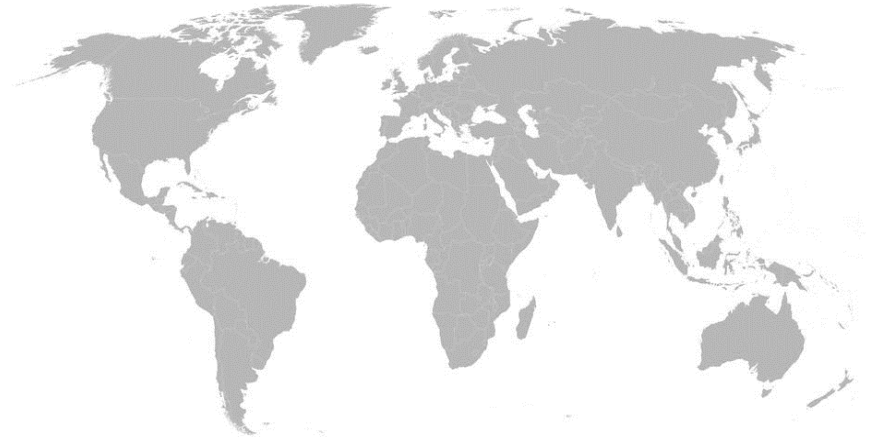


Due diligence

Due diligence - introduction

Managing your global legal and tax compliance can be overwhelming...

- › What are the risks?
- › What approaches could you take?



Due diligence - considerations

Pre-launch

- Identify footprint – which employees, which countries
- Agree timeline and budget
- Global due diligence approach

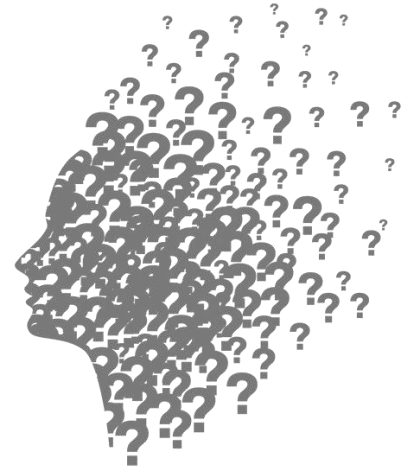
During plan

- How will leavers be treated?
- Impact of corporate events?
- How will accurate reporting be done?

On maturity

- Review and update due diligence?
- Check tax requirements
- How will awards be settled?

How often do companies actually do due diligence?



Lessons learned from a global plan rollout

Thinking about your global plans:

- › If you could go back, would you have done something different?
- › Should you rethink your steps going forward?

WHAT HAVE YOU
LEARNED ?



Questions?

Thank You

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