

A low-angle, upward-looking photograph of several modern skyscrapers. The buildings are constructed with dark, metallic-looking panels and glass facades. The perspective creates a sense of height and scale, with the buildings converging towards the top of the frame. The sky is a pale, clear blue.

# [Royalty Range]

High-quality comparables for robust  
benchmarking analysis

2025  
[royaltyrange.com](https://royaltyrange.com)



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# About us

Company

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## Expert assistance

Since 2012

We have been delivering high-quality data since 2012. Our experts, located in Europe, North America, LATAM, Africa & Middle East, provide immediate support. Support is easy to reach and willing to assist.



## Reliable partner

Gained trust

We have gained the trust of tax authorities, Big 4 companies, international organizations and consulting firms, multinational enterprises, law firms and universities globally.



## Global data provider

100+ countries & 1700+ B2G, B2B clients

Our databases are currently utilized by over 1700 governmental & business organizations and institutions across 100+ countries worldwide.

# Intelligent All-in-One data platform

Activate all our solutions, or just the ones you need - with tailored options you can decide which tools will be the most useful for you.

Start achieving increasing returns from using a single platform for all your transfer pricing analyses. With one powerful login, you will have all the tools and data you need at your fingertips.

ComplID

Companies' data and financials

Royalty rates

License and franchise IP agreements

Service fees

Third party service agreements

Loan rates

Third party loan agreements

DATABASES

ComplID [AI]

End-to-end benchmarking

TP Benchmarking

TNMM/CPM

Royalty Benchmarking

CUT/CUP

DEMPE analytics

Functional analysis

Pillar One automation

BEPS

Credit rating estimation

Value creditworthiness

TOOLS



# CompID

## Companies' financials database

Our CompID financials database is specifically designed to support your transfer pricing analysis. Built for TNMM/CPM comparables searches, it lets you find relevant detailed financials from comparable companies, while saving time and achieving a higher-quality TNMM/CPM analysis.

100+ million private companies

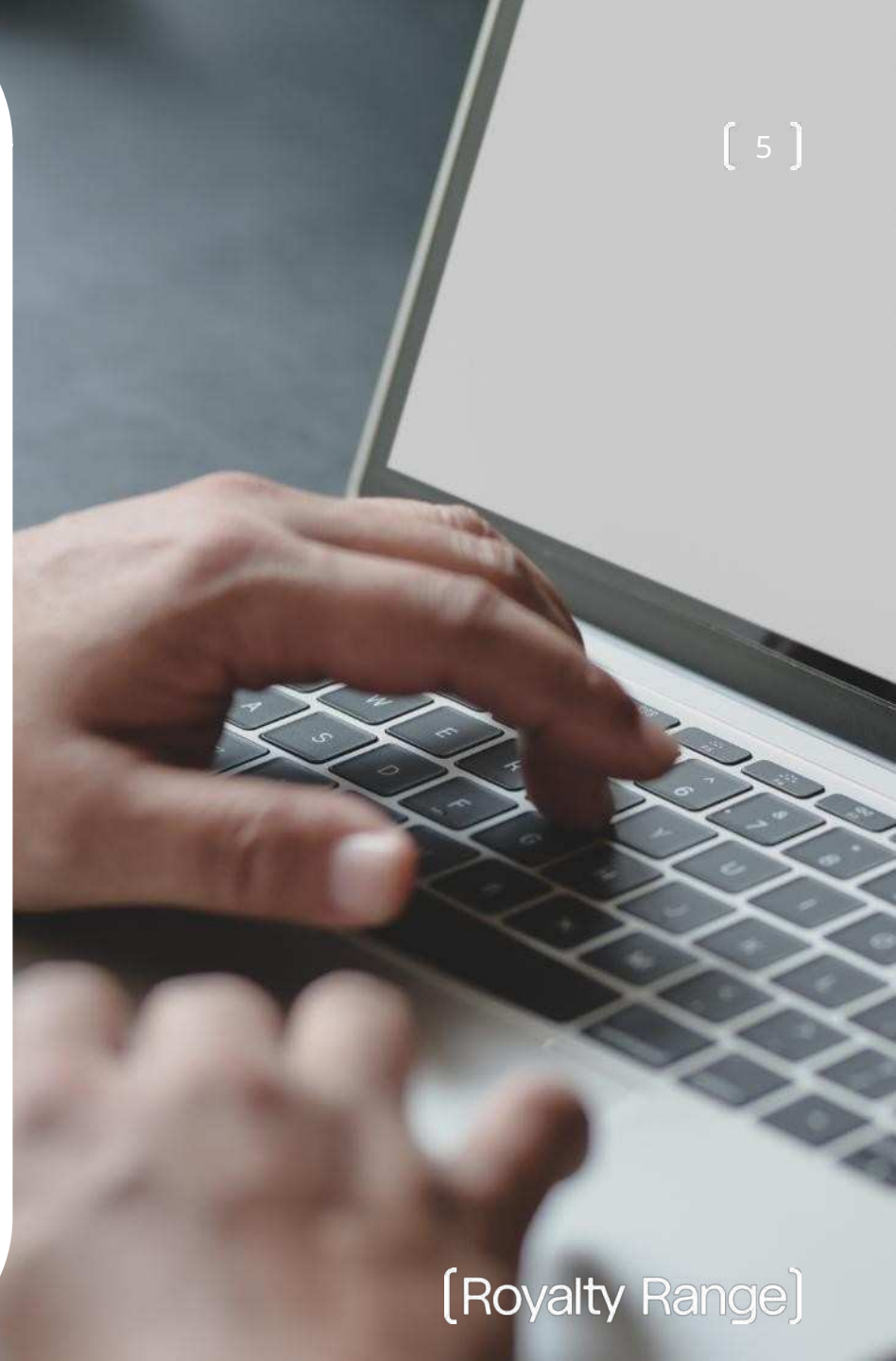
72+ thousand public companies

65+ Search filters

Built-in TP benchmarking tool

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[Royalty Range]



# CompID

## Main features

Database

[ 6 ]

The screenshot displays the CompID database interface. On the left, a 'Filter Companies' sidebar contains various filter categories: Data parameters, Company, Ownership and relations, Name search, Owners and holdings, Ownership type, Owner name, No shareholder with selected % or more, No shareholding with selected % or more, Other related persons, Relation type, Manager name, Branches, Financial information, Financial ratios, and ESO compliance. The 'Region' filter is set to 'Global'. The 'Tangible fixed assets / Total assets, %' filter is set to 'From - to ='. The 'Gross margin, %' filter is set to 'From - to ='. The 'Return on capital, %' filter is set to 'From - to ='. The 'Net cost plus, %' filter is set to 'From - to ='. The 'Ownership type' filter is set to 'Companies with unknown data'. The 'Search in all historical General' dropdown is set to 'main role'. The 'Search' button is visible. The main area shows '3,197,156 Results found' and a table of results.

Number	Company name	Country	Status	Website
951	NC COMPUTERS LTD	United Kingdom	Active (from regi...	http://cor
952	MATLOCK ANTIQUES LIMITED	United Kingdom	Active (from regi...	http://ww
953	SETCO AUTOMOTIVE (UK) LIMITED	United Kingdom	Active (from regi...	http://ww
954	REDKITE EDUCATION LTD	United Kingdom	Active (from regi...	https://w
955	YOUR TAX OFFICE LTD.	United Kingdom	Active (from regi...	https://w
956	BLUE FROG CREATIONS LIMITED	United Kingdom	Active (from regi...	http://blu
957	LIFE RIGHT UK LIMITED	United Kingdom	Active (from regi...	https://bl
958	ELM TREE MORTGAGES LIMITED	United Kingdom	Active (from regi...	https://w
959	Led Ecoights Limited	United Kingdom	Active (from regi...	https://w
960	CRONY TRADING LTD	United Kingdom	Active (from regi...	http://cro
961	FLOWLINE SYSTEMS LTD	United Kingdom	Active (from regi...	http://ww
962	MBF FINANCIAL SERVICES LTD	United Kingdom	Active (from regi...	https://w
963	WILLOW HAIR DESIGN LIMITED	United Kingdom	Active (from regi...	https://w
964	EPS MANUFACTURING LIMITED	United Kingdom	Active (from regi...	https://w
965	INVICTUS TRAINING SOLUTIONS LTD	United Kingdom	Active (from regi...	http://inv
966	IPPC CONSULTANTS LTD	United Kingdom	Active (from regi...	http://ipp
967	LINCS HOME CONDITION REPORTS LIMIT...	United Kingdom	Active (from regi...	https://w
968	GT BUSINESS SOLUTIONS LTD	United Kingdom	Active (from regi...	https://gt
969	TREVOR DYSON JOINERY LTD.	United Kingdom	Active (from regi...	https://w
970	GROUND CARE GARDEN SERVICES LIMITED	United Kingdom	Active (from regi...	https://w
971	ULTRA ELECTRICS LIMITED	United Kingdom	Active (from regi...	http://ww
972	COOKIN ON GAS LTD	United Kingdom	Active (from regi...	http://w

CompID database interface

- Global TNMM & CPM benchmarking capabilities
- 100+ million private companies worldwide
- 72+ thousand public companies worldwide
- 65+ search filters
- AI-assisted activity keyword search, NACE/SIC code search
- Detailed historical ownership data
- Detailed historical P&L and Balance Sheet data
- Visual ownership charts showing connected entities
- Transfer Pricing ratio filtering, e.g. Berry ratio
- Rich data – COGS, gross profit, FTE, inventories
- Export options in different views and formats
- Access to original accounts for numerous countries

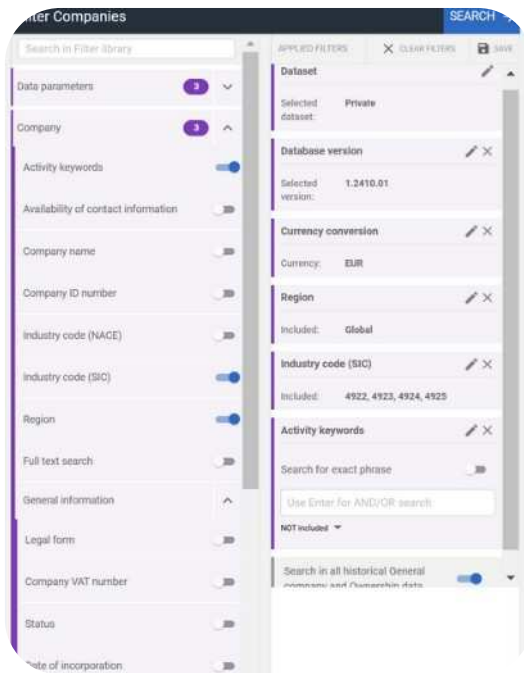
[RR]

# CompID

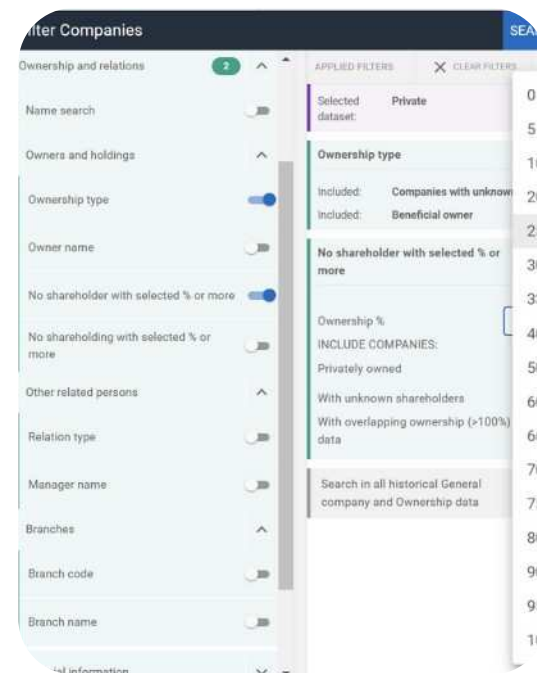
65+ filters for detailed search

Search filters

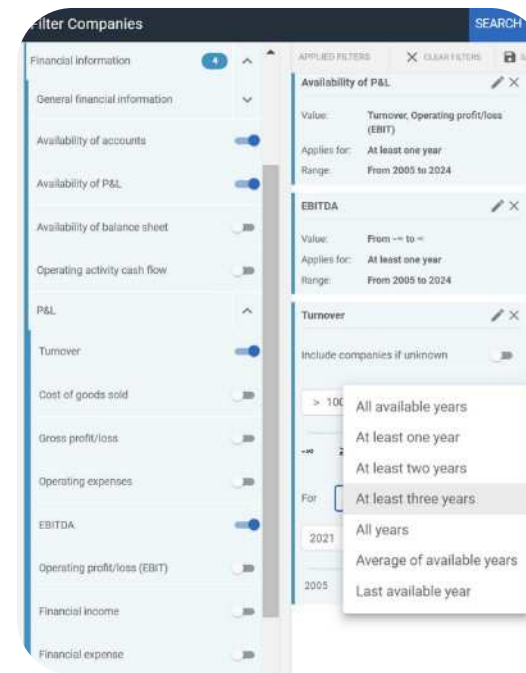
[ 7 ]



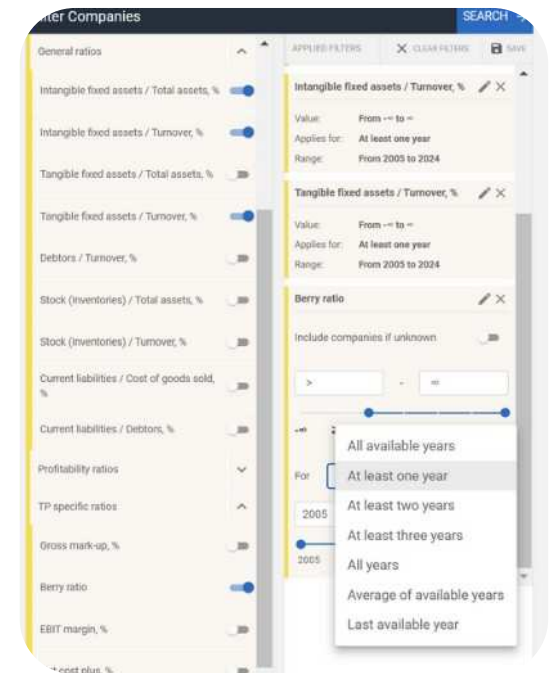
General company filters



Ownership filters



Financials filters



Financial Ratios filters

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# CompID

## Data overview

Data

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The screenshot displays the CompID database interface. On the left, a sidebar lists various companies, with 'CUTE ZAGREB d.o.o.' highlighted. The main area shows the detailed profile for 'CUTE ZAGREB d.o.o.', including its status as an active limited liability company in Croatia, its company ID (92353011206), and its primary industry code (G46.4.2 - Wholesale of clothing and footwear). The profile is organized into tabs: General information, Activity of the company, Financials, As-Reported Financial, Ratios, Branches, and Documents. The General information tab is currently selected, showing details such as the company name, address, country, email address, website, and phone number. The Activity of the company tab shows the primary and secondary industry codes and a description of the company's activities.

## Easy-to-review company data

Company information on each entity is displayed following the same logic as in the filters section. The data is arranged into company, ownership, financials and financial ratio data tabs.

## Detailed financials

Detailed and structured information tabs provide both current and historical information that can be downloaded in multiple customizable formats and includes precalculated PLIs and ratios.

CompID database - companies review

[RR]



# CompID

## Detailed financials

Financials

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P&L (Non-consolidated; EUR)

	2022	2021	2020
Reporting period	2022-09-30	2021-09-30	2020-09-30
Currency of accounts	EUR	EUR	EUR
Turnover	47,950,383	38,988,916	18,444
Other operating income	1,513,193	1,428,338	416,2
Other operating expense	8,206,406	7,536,167	3,639
Cost of goods sold	29,962,287	23,285,275	9,472
Gross profit/loss	17,988,096	15,724,641	8,976
Operating expenses	11,048,499	9,818,625	4,976
EBITDA	5,204,408	2,846,433	2,130
Operating profit/loss (EBIT)	344,381	-2,013	774,8
Operating activity cash flow			
Financial income	16,138,678	23,721,901	7,088
Financial expense	28,947	7,309	38,77
Financing net result	16,109,729	23,714,592	7,049
Profit/loss before tax	16,354,110	23,712,579	7,823
Tax on profit	468,438	448,127	224,1
Profit/loss after tax	15,750,728	22,832,069	7,503
Dividends			
Retained earnings	92,095,898	93,519,158	93

Profit and Loss statements

Balance sheet

	2022	2021	2020
Reporting period	2022-09-30	2021-09-30	2020-09-30
Currency of accounts	EUR	EUR	EUR
Fixed assets	60,200,385	59,148,570	58,849,738
Intangible fixed assets	2,971	776,930	753,709
Tangible fixed assets	17,427,851	15,141,681	12,633,532
Other fixed assets	42,570,661	43,288,676	43,462,421
Current assets	16,818,755	16,963,276	16,277,311
Stock (inventories)	7,099,622	4,321,170	3,477,388
Debtors	6,798,712	12,588,841	12,738,916
Other current assets	15,490	35,715	34,974
Cash and cash equivalents	1,532	20,549	26,173
Total assets	77,020,140	76,112,754	75,127,047
Shareholders funds	99,891,362	60,602,993	60,610,670
Share capital	13,843,413	13,843,413	13,843,413
Other shareholders funds	46,047,949	46,759,579	46,767,257
Non-current liabilities	118,244		16,187
Long term debt	118,244		16,187
Other non-current liabilities			
Provisions	1,197,827	1,486,548	1,804,326
Current liabilities	15,810,547	14,943,210	10,881,724
Short term loans			
Creditors	11,962,298	8,038,188	8,243,789
Other current liabilities	4,240,261	6,905,022	4,637,935
Total shareholders funds and liabilities	77,020,140	76,112,754	75,127,047

Balance Sheet overviews

General ratios

	2022	2021	2020
Intangible fixed assets / Total assets, %	0	1	1
Intangible fixed assets / Turnover, %	0	2	4
Tangible fixed assets / Total assets, %	23	20	17
Tangible fixed assets / Turnover, %	17	39	38
Debtors / Turnover, %	20	32	68
Stock (inventories) / Total assets, %	9	8	5
Stock (inventories) / Turnover, %	15	11	18
Current liabilities / Cost of goods sold, %	53	80	115
Current liabilities / Debtors, %	162	112	92

Profitability ratios

	2022	2021	2020
Gross margin, %	38	40	48
Return on capital, %	26	38	10
Return on total assets, %	20	30	10
Net profit margin, %	23	59	41
Profit/loss before tax / Number of employees			

TP specific ratios

	2022	2021	2020
Gross mark-up, %	80	89	95
Early ratio	1.83	1.62	1.8
EBIT margin, %	1	0	4
Net cost plus, %	1	0	4

Liquidity ratios

Financial ratios overview

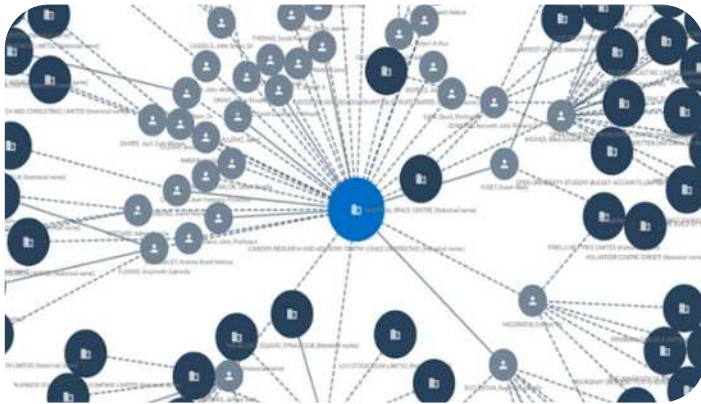
[RR]

# ComplD

## Ownership review

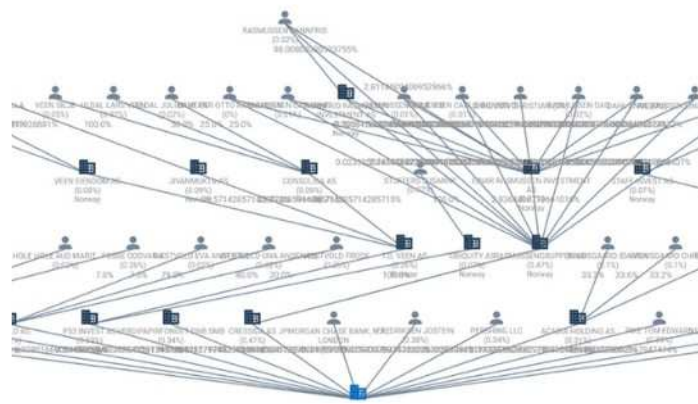
Data

$\begin{bmatrix} 1 \\ 0 \end{bmatrix}$



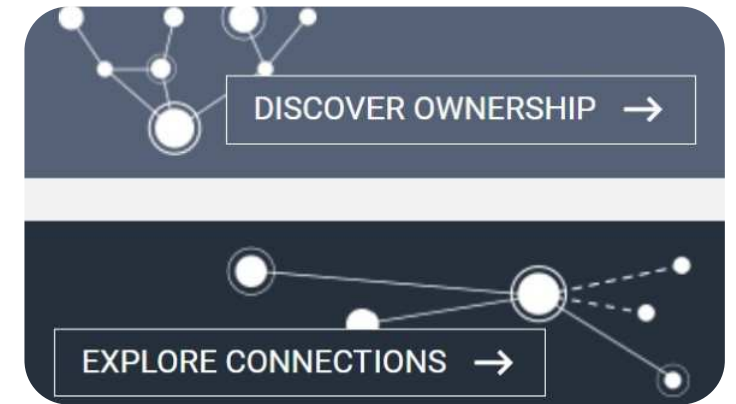
### Connections visualization

Each company within the database is connected to other companies and the connections are displayed visually, offering a clear view of corporate linkage and the relationships between parent companies, subsidiaries, and affiliates.



### Ownership visualization

The displayed connecting entities are clickable, and the connections can be followed without any limit, with the connection path displayed. Each connecting entity can be individually reviewed in detail.



### Visualization panel

The direct and indirect ownership is displayed from the target company up to the ultimate owners. The direct ownership percentage and the calculated indirect ownership percentage are displayed.



# CompID

## TP Benchmarking tool

TNMM & CPM

[ 1  
1 ]

The screenshot displays the TP Benchmarking tool interface. On the left is a search results list. The main panel shows the profile for 'CUTE ZAGREB d.o.o.', including its location (Croatia), registration number (92353011206), status (Active), and company type (Limited liability company). Below this are tags for various categories like 'blouses', 'cherokee', 'comfy men', etc. Action buttons for 'Accept', 'Reject', 'Review later', and 'Use as a Tested Party' are visible. A tabbed interface at the bottom shows 'Financials' selected, displaying a P&L table for the period 2019-2024.

	2024	2023	2022	2021	2020	2019
Reporting period	2024-01-31	2023-01-31	2022-12-31	2021-12-31	2020-12-31	2019-12-31
Currency of accounts	EUR	EUR	HRK	HRK	HRK	HRK
Currency conversion	EUR	EUR	EUR	EUR	EUR	EUR
Conversion rate	1	1	0.13	0.13	0.13	0.13
Turnover	2,146,655.79	155,728.19	1,685,689.19	1,369,095.37	986,100.95	828,772.3
Other operating income						
Other operating expense						
Cost of goods sold						

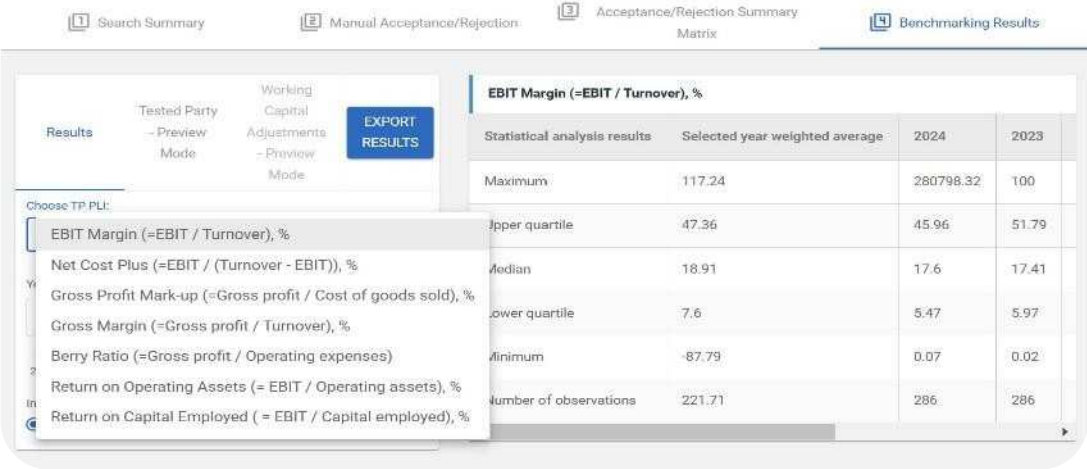
TP Benchmarking tool interface

- User-friendly and intuitive
- Built into the CompID database
- Single-source for comparability review
- Suitable for TNMM & CPM benchmarking
- Automated acceptance and rejection matrix
- Option to select transfer pricing profit level indicators, that are automatically calculated for the accepted companies
- Easy to update the analysis for the upcoming fiscal year
- Report-ready Excel output for Local Files
- Tested party data upload
- Fiscal-year alignment
- Working capital adjustments
- Statistical adjustments

[RR]

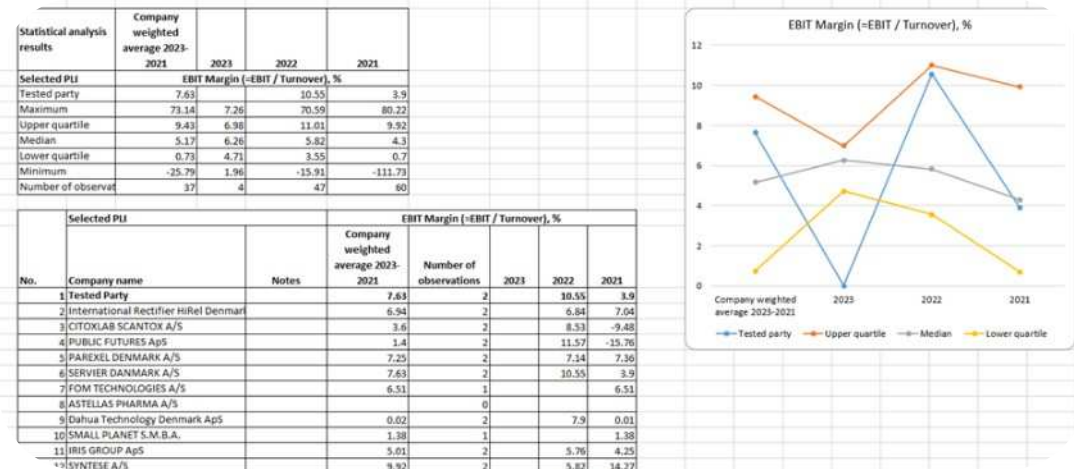
# CompID

## Benchmarking results



Different TP PLI's that can be selected in the final benchmarking step

TP Benchmarking tool offers the option to select various transfer pricing profit level indicators, which are automatically calculated for the companies that have been accepted during the analysis.



The final output report displays selected TP PLI results

The final report presents statistical analysis results for the selected profit level indicator, including visual graphics and calculations based on the interquartile range.



# CompID

## Working Capital Adjustments

CompID incorporates Working Capital Adjustments to ensure the comparability of financial data across companies with varying operational structures. Tested Party results can be uploaded directly into the database.

WCAs account for differences in working capital management, such as accounts receivable, accounts payable, and inventory levels, between the tested party and comparables.

By aligning the working capital levels of comparables with the tested party, CompID enhances the accuracy of profitability comparisons, providing a more precise arm's length profitability evaluation.

Results

Tested Party - Preview Mode

Working Capital Adjustments - Preview Mode

EXPORT RESULTS

Download tested party excel template

Tested Party - Good... Upload complete

Enable fiscal year alignment

Results

Tested Party - Preview Mode

Working Capital Adjustments - Preview Mode

EXPORT RESULTS

Adjustments:

☒ Accounts Receivable

☒ Accounts Payable

☒ Inventory

☐ Tangible Fixed Assets (PP&E)

☐ Average Operating Assets

Override interest rates

EBIT Margin (=EBIT / Turnover), %			
Statistical analysis results	Selected year weighted average	2023	2022
Tested party	5.49	-4.58	6.82
Maximum	70.71	75.95	103.41
Upper quartile	22.49	22	20.62
Median	15.18	13.78	13.58
Lower quartile	4.69	4.93	3.54
Minimum	-45.4	-28.56	-2600
Number of observations	153	148	152

# CompID [AI]

## End-to-end benchmarking

### 1 Text Prompt

Simply enter a prompt, and CompID AI will start the analysis.

### 2 Strategy generation

A repeatable benchmarking strategy is built in seconds – based on your input.

### 3 Company

#### evaluation

CompID AI instantly analyzes and evaluates comparable companies.

### 4 Calculations

Interquartile range is automatically calculated for accepted companies.

### 5 Benchmarking study report

Easily revisit and adjust any previous step – the entire study will update automatically.

#### Benchmarking study report

##### Table of contents

1. Introduction
2. Description of the Tested Party
3. Industry Analysis
4. Functional Analysis
5. Transfer Pricing Method Selection
6. Selection and Analysis of Comparables
7. Benchmarking Results
8. Conclusion
9. Produced Benchmark

#### 1. Introduction

Introduction to Transfer Pricing Documentation

Purpose and Scope of the study

This transfer pricing study has been prepared to document and evaluate the arm's length nature of inter-company transactions undertaken by TSMC's Siemkian with

AI

[ 1 ]  
[ 4 ]

CompID AI  
covers the full  
benchmarking  
process – from  
strategy to final  
report – in  
minutes.

[RR]



# BEPS Pillar I

Tool

[ 1  
5 ]

## What is Pillar One solution?

Automation Technology that simplifies the complexities of Pillar One, enabling businesses and tax authorities to navigate it efficiently.

## Integration for enhanced efficiency

Integrating our technology with your ERP will assist in identifying and collecting relevant data from your accounting systems, facilitate the calculation of Amount A, and streamline tax reporting and compliance processes.

## Pillar One solution can assist in:

- Evaluating if the group is currently in scope of the rules, or whether it may be in scope in the future
- Initiating the impact assessment of the rules
- Determining the change in effective tax rate and cash tax obligations
- Identifying items requiring attention (e.g., the impact of transition rules, tax losses, and quantifying liabilities and risks as part of the due diligence of restructurings)
- Preparing for self-assessments, assisting with provisioning and accounting disclosures by computing Amount A reallocations to market jurisdictions, and generating supporting work papers

# Royalty Rates

## Intellectual property agreements database

Our Royalty rates database provides detailed data on the third-party comparable license and franchise agreements involving intellectual property and royalty rates, with in-depth overview of functional analysis.

50 comparability factors

20+ data sources globally

Built for CUP/CUT analysis

DEMPE functional, risk, cost  
and asset analysis

[ 1  
6 ]

[Royalty Range]





# Royalty Rates

## Main features

Database

[ 1 / 7 ]

The screenshot displays the Royalty Rates database interface. At the top, there's a navigation bar with links for Search, Search history, Agreements for review, Downloads, and Help. Below this is a search section with a 'KEYWORDS' field containing 'agricultur\* seed plant fertilizer coffee bean fruit biomass green herb farm', a 'NACE 2.0' dropdown, and a 'SIC' dropdown. There are also checkboxes for 'Full text search', 'Exact search', and 'Exclude franchise agreements'. A 'SEARCH' button is present. Below the search section, there's a 'TYPE IN' dropdown set to 'Any'. To the left, there are input fields for 'LICENSE START' and 'LICENSE END' (both with date pickers), a 'LICENSOR' field, a 'LICENSEE' field, and an 'EXCLUSIVITY' dropdown set to 'ANY'. Below these are checkboxes for 'INCLUDE AGREEMENTS WITH:'. The main area shows 'NARROW RESULTS' with three buttons: '+ ADD TO REVIEW (387)', '+ DOWNLOAD (387)', and '+ SEND TO BENCHMARKING TOOL (387)'. Below these buttons is a table with four columns: 'ACTIONS', 'TYPE', 'INDUSTRY DESCRIPTION', and 'OBJECT DESCRIPTION'. The table contains four rows of results, each with a checkbox, an eye icon, a person icon, and a 'For review' status. The first row is for 'Know-how, License, Trademark, Copyright, Trade secret, Patent, Trade name' in the 'Giant King Grass' industry. The second row is for 'Know-how, License, Trademark, Technology, Patent' in the 'Farming, Agriculture, Fruit growing' industry. The third row is for 'License, Trademark' in the 'Hansen's, Fresh brewed coffee' industry. The fourth row is for 'License, Technology, Patent' in the 'AeroGarden 3, AeroGarden 7' industry.

Royalty Rates database interface

- High-quality data that complies with the requirements of the OECD and US IRS guidance
- Manually analyzed agreements for up to 50 comparability factors with detailed summaries provided
- No duplicates or redacted agreements - every royalty rate is expressed as a percentage
- Detailed DEMPE functional, risk, cost and asset analysis
- Parties to the agreements are checked for independence
- Marketing and technical intangibles
- Trademark and Patent images are displayed
- Built-in Royalties Benchmarking automation tool saves 40% of analysts time
- Export in Excel and Word format
- Original agreements available in PDF and online formats
- Data is collected from 20+ official sources worldwide

# Royalty Rates

## Comparability factors

- Type of intellectual property
- Industry description
- Licensor/Licensee
- Activities of the parties
- Object description
- Geographical scope
- Agreement dates and terms
- Product limitation
- Exclusivity
- Usage restrictions
- Legal protection
- Useful life
- Development stage
- Enhancements
- Future benefits
- R&D functions
- Marketing functions
- R&D control
- Protection of intangibles
- Quality control
- Unsuccessful R&D risks
- Unsuccessful marketing risks
- Product obsolescence risks
- Infringement risks
- Product liability risks
- Functions costs
- Risks costs
- Other party costs
- R&D costs
- Marketing costs
- Employee knowledge
- Transfer types+
- Royalty rates
- Base
- Other payments
- Compensation details
- Document title
- Links to original sources
- Patent/trademark no, synopsis
- Patent/trademark image



# Benchmarking automation tool

Royalty rates

[ 1  
9 ]

## Prepopulated draft

The tool incorporates acceptance and rejection criteria, royalty rate selection, and calculations. It automatically rejects comparables that cannot be used in a transfer pricing analysis (i.e. a different base; related and non-profit parties; revenue splits; remuneration in shares; complex arrangements, etc.).

ACCEPTED	REJECTED	DIFFERENT CHARACTERIZATION OF TRANSACTION (E.G. SALE OF IPI)	DIFFERENT ROYALTY CALCULATION BASE (NOT SALES BASED)	AGREEMENT WITH INDIVIDUAL, NON-PROFIT OR RELATED PARTY	DIFFERENT TYPE OF PRODUCT (NOT APPLIED AUTOMATICALLY)	DIFFERENT TYPE OF INTANGIBLE (NOT APPLIED AUTOMATICALLY)	NOT REVIEWED	COMMENTS	NO.	PREVIEW	TYPE	BASE	ROYALTY RATE
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		24		Sublicense, Know-how, Copyright, Trade secret, Technology	Revenue	8,00 %
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		25		License, Trademark, Technology	Sale revenue, Sublicense revenue	10,00 %, 20
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		26		Know-how, License, Trade secret, Technology, Patent	Gross profit	35,00 %
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		27		License, Technology	Net sale realization	16,00 %
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		28		License, Patent	Gross sale	4,00 %

## Fully customizable

You can add or remove rejection criteria, change any selections and calculations, and download a detailed benchmarking study in a convenient Excel format, without having to spend weeks on a study from scratch.

CALCULATION INPUT	VALUES USED IN CALCULATION	UNIQUE CODE	OBJECT DESCRIPTION
Suggested value	3,00	RR20140206T05001	License under licensor's know-how, technology and other technical information to assemble, manufacture and sell licensed products (lower tilt, collapsible steering column and universal joint assembly) necessary for electronic-controlled power steering systems.
Suggested value	3,00	RR20140410T06001	License under know-how and patent rights to make, use sell and otherwise dispose of any automotive product or component which features as part of its manufacture the essential encapsulation of a magnesium part.
Suggested value	3,00	RR20140108T03001	License under the patents and know-how to make any automotive product or component which does not feature as part of its manufacture the essential encapsulation of a magnesium part.
Suggested value	3,00	RR20140623T05001	License to use licensor's technology embodied in technical documentation (drawings, specifications, standards, etc.) to manufacture and/or sell licensed manual gear assembly for incorporation into motor vehicle known as Matiz.
Values added user	4,00	RR20140909T03001	License to use licensor's acoustic and thermal investigation/service technologies and know how in connection with manufacture and sale of heat shields for automobiles.

Range	Royalty rate	Royalty rate (IRS)
Maximum	6,00 %	6,00 %
Upper quartile	4,00 %	4,00 %
Median	3,00 %	3,00 %
Lower quartile	3,00 %	3,00 %
Minimum	1,00 %	1,00 %

Based on the royalty rates used in the analysis, the royalty rates for licensing agreements range from 1,00 % to 6,00 % with an interquartile arm's length royalty rate range of 3,00 % to 4,00 % and median of 3,00 %.

**Disclaimer**

The RoyaltyRange benchmarking study does not follow any specific requirements under the legislation of any specific country and should not be considered legal or tax advice.

Benchmarking tool interface

Benchmarking tool calculations

# DEMPE analytics tool

## Real-time calculations

The tool carries out real-time calculations and shows you (as a percentage) how much each entity within your organization contributes to the profit-generating value of a given intangible. This means you can simplify the process of determining what proportion of the resulting income each group entity is entitled to.

## Fully customizable

The tool is easy-to use and allows you to fully customize your profit drivers, DEMPE functions and parties according to your specific needs. The full analysis can then be exported in a convenient PDF format.

PROFIT DRIVERS	
Super-premium brand legacy	50%
Semi-professional technology	15%
Product quality	20%
Constant innovation and enhancements	5%
Great product purchase experience	7%
Smart online support	3%

Table 2

In the table below, identify the relevant DEMPE functions and which entities perform them. We have used German, UK and Swiss entities as examples but you can change these by clicking on a cell and entering your own. You can also edit the DEMPE functions in this way. Once you have done this, use the circles to show whether an entity does not contribute, somewhat contributes or fully contributes to each of the DEMPE functions. There is a key at the top of the table that explains what each circle means.

<input type="radio"/>	Does not contribute
<input checked="" type="radio"/>	Somewhat contributes
<input type="radio"/>	Fully contributes

WHAT DEMPE FUNCTIONS ARE PERFORMED AND WHICH ENTITY PERFORMS THEM			
DEMPE FUNCTIONS	ENTITIES		
(D) Development	German	UK	Swiss
Initial brand development	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Acquiring technology license	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Establishing product quality standards	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Establishing enhancement strategy	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Setting up sales process and experience	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Setting up client connection platform	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
(E) Enhancement	German	UK	Swiss
Promoting brand	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Searching for latest technologies	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

DEMPE analytics tool interface



# Service Fees

## Service agreements database

Our Service fees database provides detailed data on third-party comparable agreements for the provision of various services across different industries, with in-depth overviews of services and remuneration.

30+ service types

20+ comparability factors

60 fee types

30 fee bases

[<sub>1</sub><sup>2</sup>]



[Royalty Range]

# Service Fees

## Main features

Database

[ 22 ]

- Data complies with the OECD guidelines and US Treas. Reg. §1.482.
- Manually analyzed agreements for up to 20 comparability factors
- 30+ service types, including distribution, management, agency and procurement
- 60 types of fees, including commission, management, and agent fees
- 30 fee bases, including sales, cost, EBITDA and asset value
- Parties are checked for independence
- Detailed summaries of terms and comparability factors
- Export in Excel and Word format
- Original agreements available in PDF and online formats

The screenshot displays the Service Fees database interface. At the top, there is a navigation bar with links for Search, Search history, Agreements for review, Downloads, and Help. Below this, a search bar contains the text "(property estate tenant landlord premise facility)". To the right of the search bar are dropdown menus for "NACE 2.0" and "SIC". A "Full text search" checkbox is located below the search bar. To the right of the search bar are buttons for "SEARCH", "SAVE SEARCH", and "RESET".

Below the search bar, there is a "TYPE IN:" section with a dropdown menu showing "Lease" and an "Exclude" button. To the right of this section are buttons for "ADD TO REVIEW (258)" and "DOWNLOAD (258)".

Below the "TYPE IN:" section, there are filters for "GEOGRAPHICAL SCOPE" (set to "Any"), "AGREEMENT START" (set to "dd/mm/yyyy"), "AGREEMENT END" (set to "dd/mm/yyyy"), and "SERVICE RECIPIENT".

Below the filters, there is a "NARROW RESULTS" section with a table of results. The table has two columns: "INDUSTRY DESCRIPTION" and "SERVICE DESCRIPTION".

INDUSTRY DESCRIPTION	SERVICE DESCRIPTION
<input type="checkbox"/> Landlord, Tenant, Rent, Lease, Land, Property, Real estate, Building, Equipment, Fixture	Landlord leases to Tenant the land within the shopping center and building of 42,535 square feet, including the lot areas adjacent to or used in connection with the building.
<input type="checkbox"/> Business, Interest, Royalty, Claim, Mining, Title, Property	Service provider grants to Service recipient the exclusive right and option to acquire an undivided 100 % of the right mining claim; One of the parties to the agreement is an individual.
<input type="checkbox"/> Business, Option, Oil, Gas, Exploration, Industry, Interest, Royalty, Property, Mineral	Optionor grants to Optionee the exclusive rights and option to acquire 100 % of rights, title and interest in, to or on
<input type="checkbox"/> Business, Lease, Real estate, Property, Building, Office, Administration, Pet, Insurance, Call center	Landlord leases to Tenant certain real property consisting of certain portions of a building to be used for the purpose administrative use including the operation of a pet insurance company and call center.
<input type="checkbox"/> Business, Lease, Real estate, Property, Building, Improvement	Landlord leases to Tenant certain real property, including the building that Landlord will construct along with rel

Service Fees database interface

[RR]



# Service Fees

## Comparability factors and types of services

### Comparability factors

- Service type
- Service recipient/provider
- Activities of the parties
- Service description
- Geographical scope
- Agreement dates
- Duration terms
- Exclusivity
- Fee
- Base
- Fee type
- Fee summary
- Other payments
- Remuneration details
- Document title
- Links to original sources

### Types of services

- Accounting services
- Administrative services
- Advertising distribution services
- Advisory services
- Agency services
- Architectural services
- Asset management services
- Broker services
- Buying agency services
- Building construction services
- Construction management services
- Construction services
- Consulting services
- Distribution services
- Executive services
- Financial advisory services
- Investment banking services
- Investment management services
- Leasing services
- Management consulting services
- Management services
- Placing agency services
- Procurement services
- Property management services
- Reinsurance brokerage services
- Reseller services
- Sales agency services
- Solicitation agency services
- Sourcing services
- Technical services
- Technology outsourcing services
- Underwriting services

# Loan Rates

## Loan agreements database

Our Loan rates database covers third-party comparable loan agreements with in-depth overviews of credit ratings, financing terms, currencies, interest rates, fees, collateral, repayment terms and other comparability factors.

2015-2025 loan agreements

30 comparability factors

Detailed [interest rates](#) information

Contractual credit ratings



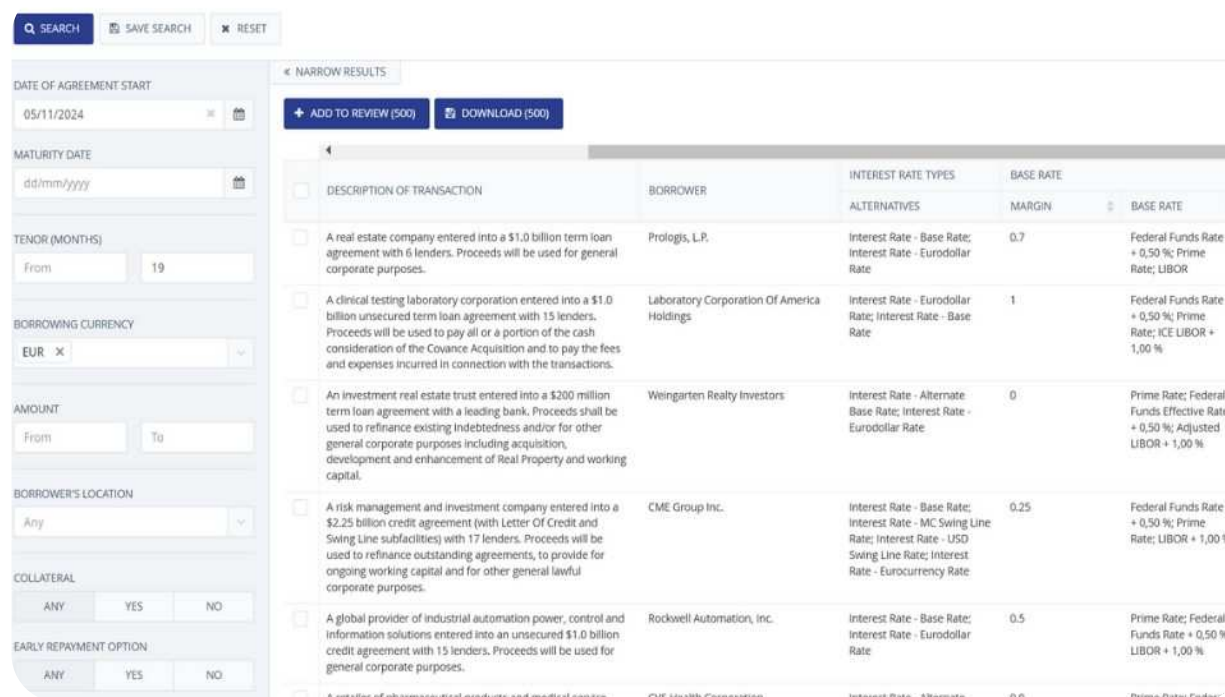
# Loan Rates

## Main features

Database

[ 25 ]

- Data that is compliant with the OECD's guidelines and US Treas. Reg. §1.482
- Recent data - 2015–2024 third-party loan agreements
- up to 30 comparability factors
- Contractual credit ratings
- Built-in credit rating estimation tool
- Detailed summaries of terms and comparability factors
- Export in Excel format
- Original agreements available in PDF and online formats



The screenshot displays the Loan Rates database interface. On the left, there are search filters for DATE OF AGREEMENT START (05/11/2024), MATURITY DATE (dd/mm/yyyy), TENOR (MONTHS) (From 19), BORROWING CURRENCY (EUR), AMOUNT (From To), BORROWER'S LOCATION (Any), COLLATERAL (ANY, YES, NO), and EARLY REPAYMENT OPTION (ANY, YES, NO). On the right, there is a table of results with columns: DESCRIPTION OF TRANSACTION, BORROWER, INTEREST RATE TYPES, BASE RATE, and ALTERNATIVES. The table lists several loan agreements with their respective terms and interest rates.

DESCRIPTION OF TRANSACTION	BORROWER	INTEREST RATE TYPES	BASE RATE	
			MARGIN	BASE RATE
<input type="checkbox"/> A real estate company entered into a \$1.0 billion term loan agreement with 6 lenders. Proceeds will be used for general corporate purposes.	Prologis, L.P.	Interest Rate - Base Rate; Interest Rate - Eurodollar Rate	0.7	Federal Funds Rate + 0.50 %; Prime Rate; LIBOR
<input type="checkbox"/> A clinical testing laboratory corporation entered into a \$1.0 billion unsecured term loan agreement with 15 lenders. Proceeds will be used to pay all or a portion of the cash consideration of the Covance Acquisition and to pay the fees and expenses incurred in connection with the transactions.	Laboratory Corporation Of America Holdings	Interest Rate - Eurodollar Rate; Interest Rate - Base Rate	1	Federal Funds Rate + 0.50 %; Prime Rate; ICE LIBOR + 1.00 %
<input type="checkbox"/> An investment real estate trust entered into a \$200 million term loan agreement with a leading bank. Proceeds shall be used to refinance existing indebtedness and/or for other general corporate purposes including acquisition, development and enhancement of Real Property and working capital.	Weingarten Realty Investors	Interest Rate - Alternate Base Rate; Interest Rate - Eurodollar Rate	0	Prime Rate; Federal Funds Effective Rate + 0.50 %; Adjusted LIBOR + 1.00 %
<input type="checkbox"/> A risk management and investment company entered into a \$2.25 billion credit agreement (with Letter Of Credit and Swing Line subfacilities) with 17 lenders. Proceeds will be used to refinance outstanding agreements, to provide for ongoing working capital and for other general lawful corporate purposes.	CME Group Inc.	Interest Rate - Base Rate; Interest Rate - MC Swing Line Rate; Interest Rate - USD Swing Line Rate; Interest Rate - Eurocurrency Rate	0.25	Federal Funds Rate + 0.50 %; Prime Rate; LIBOR + 1.00 %
<input type="checkbox"/> A global provider of industrial automation power, control and information solutions entered into an unsecured \$1.0 billion credit agreement with 15 lenders. Proceeds will be used for general corporate purposes.	Rockwell Automation, Inc.	Interest Rate - Base Rate; Interest Rate - Eurodollar Rate	0.5	Prime Rate; Federal Funds Rate + 0.50 %; LIBOR + 1.00 %
<input type="checkbox"/> A retailer of pharmaceutical products and medical service	CVS Health Corporation	Interest Rate - Alternate	0.0	Prime Rate; Fed

Loan Rates database interface

[ RR ]



# Loan Rates

## Comparability factors

### Comparability factors

- Transaction type
- Transaction description
- Lender
- Borrower
- Borrower's industry
- Borrower's location
- Borrower's credit rating
- Amount
- Base currency
- Optional currencies
- Term of the agreement
- Maturity date
- Tenor
- Interest rate types
- LIBOR margin
- LIBOR base
- Base rate margin
- Base rate
- Eurodollar margin
- Eurodollar base rate
- Other margins
- Other base rates
- Fixed rate
- Facility fee rate
- Compensation details
- Collateral
- Early repayment option
- Repayment terms
- Late payment interest
- Other details

### Types of agreements

- Competitive bid loan
- Convertible loan
- Credit
- Intracompany loan
- Loan
- Other
- Promissory note
- Revolving credit
- Revolving loan
- Senior
- Subordinated
- Swing line loan
- Term loan

# Credit rating estimation tool

Loan rates

[ 27 ]

X1 = working capital / total assets	0.25
X2 = retained earnings / total assets	0.1
X3 = earnings before interest and taxes / total assets	-0.75
X4 = market value of equity / total liabilities	4
X5 = sales / total assets	3

Z-score formula
$Z = 1.2X1 + 1.4X2 + 3.3X3 + 0.6X4 + 0.999X5$

Your Z-score	3.362
--------------	-------

What credit rating category does your Z-score indicate?

Credit rating grade	2017	2013	2004-2010	1996-2001	1992-1995
AAA/AA	4.20	4.13	4.18	6.20	4.80
A	3.85	4	3.71	4.22	3.87
BBB	3.10	3.01	3.26	3.74	2.75
BB	2.45	2.69	2.48	2.81	2.25
B	1.65	1.66	1.74	1.80	1.87

Credit rating estimation tool

## Transparent data

An intuitive solution which allows you to calculate the credit rating of the borrower in the tested transaction based on company financials.

It is based on Altman Z score model, which helps efficiently measure the entity's risk of bankruptcy.

Fully transparent and objective all calculations are based on actual financials i.e. current assets or retained earnings, etc.

The tool combines key ratios into a single score to give you an overall indication of the entity's financial performance.



# Why do more and more clients choose

Based on the feedback received from our Clients during the interviews

## RoyaltyRange?

### HIGH-QUALITY DATA

High-quality comparables for your in-depth benchmarking analysis

### ALL-IN-ONE PLATFORM

User-friendly database for smart data analysis

### TAILORED PRICING

Client-oriented pricing that removes limitations

### PROACTIVE SUPPORT

Get one-on-one support from our experts



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