



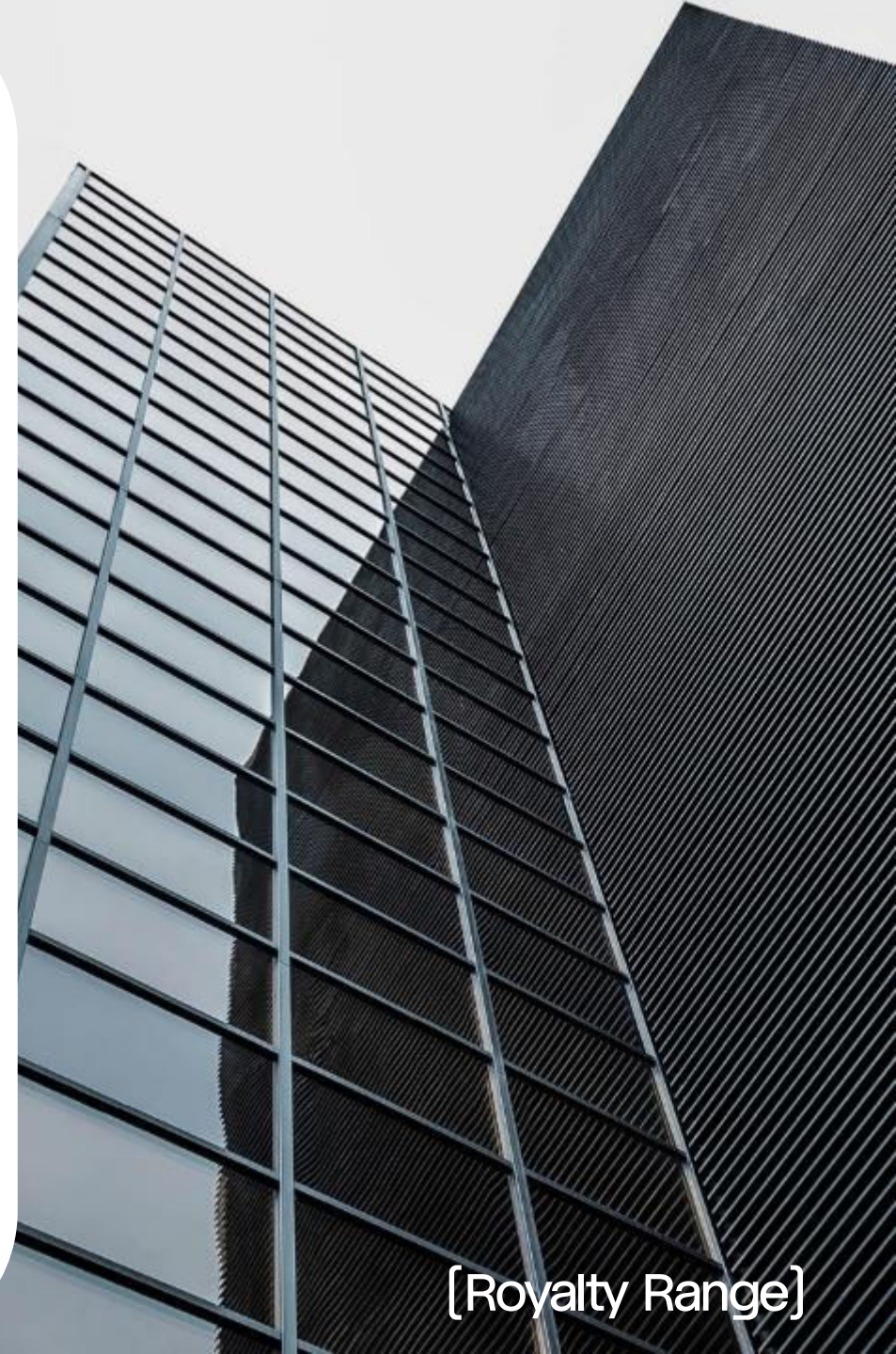
[Royalty Range]

High-quality comparables for robust
benchmarking analysis

2026
royaltyrange.com

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About us



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.

CompID Companies' data and financials	Royalty rates License and franchise IP agreements
Service fees Third party service agreements	Loan rates Third party loan agreements

DATABASES

CompID [AI] End-to-end benchmarking	TP Benchmarking TNMM/CPM	Royalty Benchmarking CUT/CUP
DEMPE analytics Functional analysis	Pillar One automation BEPS	Creditworthiness 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

CompID

Main features

Filter Companies

SEARCH →

3,197,156 Results found

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://wn
955	YOUR TAX OFFICE LTD.	United Kingdom	Active (from regi...	https://wn
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://wn
959	Led Ecolights Limited	United Kingdom	Active (from regi...	https://wn
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://wn
963	WILLOW HAIR DESIGN LIMITED	United Kingdom	Active (from regi...	https://wn
964	EFS MANUFACTURING LIMITED	United Kingdom	Active (from regi...	https://wn
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://wn
968	GT BUSINESS SOLUTIONS LTD	United Kingdom	Active (from regi...	https://gt
969	TREVOR DYSON JOINERY LTD	United Kingdom	Active (from regi...	https://wn
970	GROUND CARE GARDEN SERVICES LIMITED	United Kingdom	Active (from regi...	https://wn
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

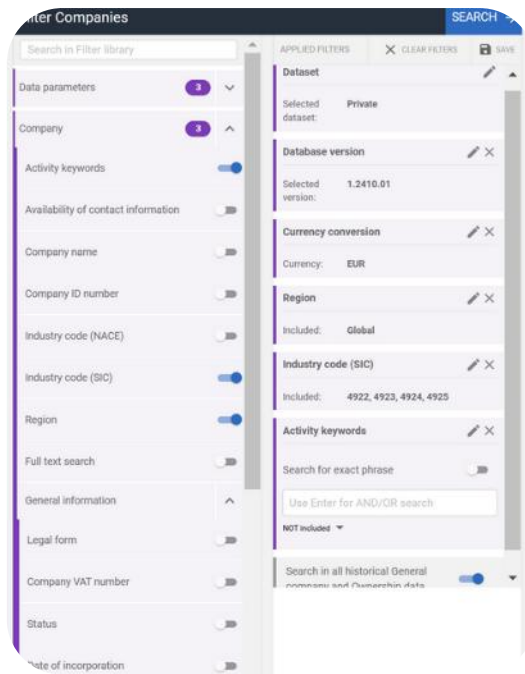
- Global TNMM & CPM benchmarking capabilities
- 100+ million private companies worldwide
- 72+ thousand public companies worldwide
- 65+ search filters
- AI-assisted activity keyword search, NACE/SIC code search
- Detailed historical ownership data
- Detailed historical P&L and Balance Sheet data
- Visual 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

CompID

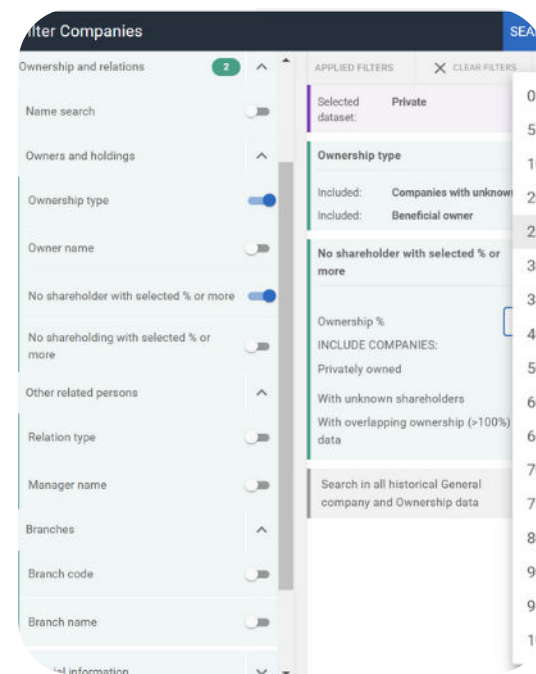
65+ filters for detailed search

Search filters

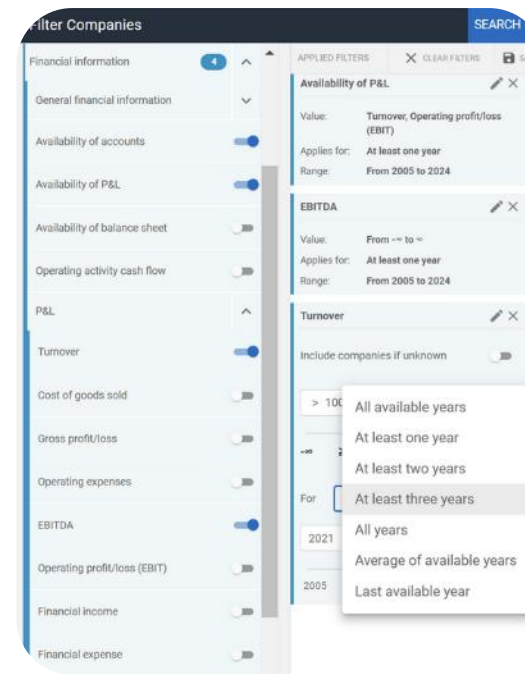
[7]



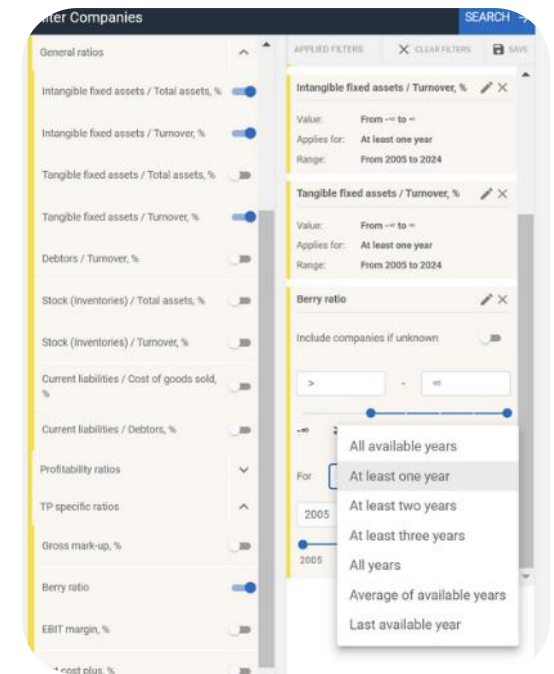
General company filters



Ownership filters



Financials filters



Financial Ratios filters

CompID

Data overview

Data

[8]

The screenshot displays the CompID database interface for the company CUTE ZAGREB d.o.o. The interface is divided into several sections:

- Navigation:** A sidebar on the left lists various companies, with "CUTE ZAGREB d.o.o." selected and highlighted in blue.
- Company Header:** The main header for "CUTE ZAGREB d.o.o." includes its location (Croatia), ID (92353011206), status (Active), and legal form (Limited liability company). It also features a "DISCOVER OWNERSHIP" button and a network diagram.
- Filters:** A row of tags below the header lists categories such as "blouses", "cherokee", "comfy men", "lab coat", "live chat", "male", "pants", "skirts", "wellness", "women", "commerce development", and "medical clothing".
- Navigation Tabs:** A row of tabs at the top of the main content area includes "Ship", "Financials", "As-Reported Financial", "COMING SOON", "Ratios", "Branches", and "Documents".
- General Information:** A section on the left containing fields for Company Name, Address, Country, Email Address, Company ID Number, Website, Status, and Legal Form.
- Activity of the company:** A section on the right containing fields for NACE Primary Industry Code, NACE Secondary Industry Code, SIC Primary Industry Code, SIC Secondary Industry Code, and Description of the Company.
- Keywords:** A section at the bottom right listing relevant terms like "blouses", "cherokee", "comfy men", etc.

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

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	38,989,916	18,44
Other operating income	1,513,193	1,428,338	416,2
Other operating expense	8,208,408	7,536,167	3,638
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	11,040,499	9,618,825	4,978
EBITDA	3,204,408	2,846,433	2,130
Operating profit/loss (EBIT)	244,381	-2,013	774,3
Operating activity cash flow			
Financial income	16,138,676	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	465,408	449,127	224,1
Profit/loss after tax	15,750,728	22,822,089	7,503
Dividends			
Retained earnings	92,095,888	93,519,158	99'

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	58,148,570	56,849,736
Intangible fixed assets	2,071	736,930	753,789
Tangible fixed assets	17,627,851	15,141,661	12,633,532
Other fixed assets	42,570,661	43,269,976	43,462,421
Current assets	16,818,755	16,963,276	16,277,511
Stock (inventories)	7,039,602	4,321,170	3,477,368
Debtors	9,798,712	12,588,841	12,738,976
Other current assets	16,490	35,715	34,974
Cash and cash equivalents	1,932	20,549	26,173
Total assets	77,020,140	76,112,754	73,127,247
Shareholders funds	59,891,362	60,602,993	60,616,670
Share capital	13,843,413	13,843,413	13,843,413
Other shareholders funds	46,047,949	46,759,578	46,773,257
Non-current liabilities	116,244		16,187
Long term debt	116,244		16,187
Other non-current liabilities			
Provisions	1,197,627	1,466,548	1,804,326
Current liabilities	15,810,547	14,043,210	10,881,734
Short term loans			
Creditors	11,562,296	8,038,188	6,243,789
Other current liabilities	4,248,261	6,005,022	4,637,935
Total shareholders funds and liabilities	77,020,140	76,112,754	73,127,247

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, %	37	39	88
Debtors / Turnover, %	20	32	69
Stock (inventories) / Total assets, %	9	6	5
Stock (inventories) / Turnover, %	15	11	18
Current liabilities / Cost of goods sold, %	53	80	115
Current liabilities / Debtors, %	162	112	85

Profitability ratios

	2022	2021	2020
Gross margin, %	38	40	49
Return on capital, %	26	38	12
Return on total assets, %	20	30	10
Net profit margin, %	33	59	41
Profit/loss before tax / Number of employees			

TP specific ratios

	2022	2021	2020
Gross mark-up, %	60	68	95
Empty ratio	1.83	1.63	1.8
EBIT margin, %	1	0	4
Net cost plus, %	1	0	-4

Liquidity ratios

Financial ratios overview

CompID

Ownership review

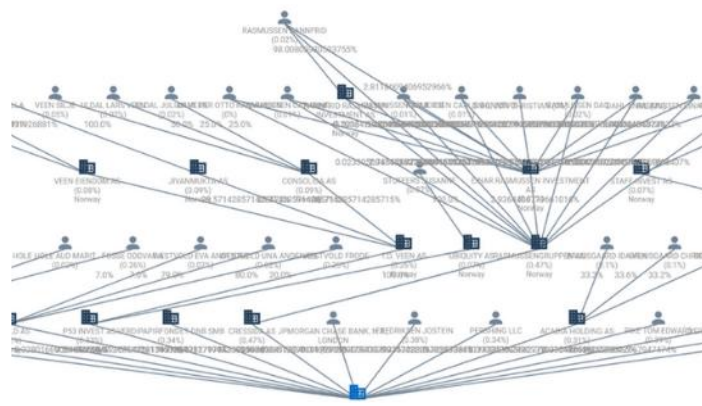
Data

[10]



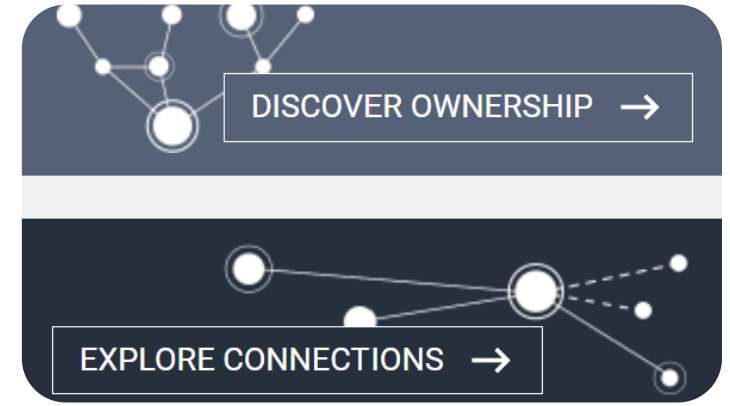
Connections visualization

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

The screenshot displays the TP Benchmarking tool interface. On the left, a search results list includes companies like CUTE ZAGREB d.o.o., EDINGTON NORWAY AS, MM WEALTH LTD, CHIP TECHNOLOGY LIMITED, HIRD LIMITED, Tradeway Shipping Limited, POPLAR NURSERIES LIMITED, METTEX ELECTRIC COMPANY LIMITED, THE BECK COMPANY LIMITED, Parkfoot Garage Limited, Llanmoor Development Co. Limited, DIRECT POULTRY SUPPLY (INSKIP) LIMITED, AMBROSE & COX HIRE LIMITED, DAY LEWIS MEDICAL LIMITED, SPOTLIGHT BOOK-KEEPING SERVICES LIMIT..., BRIAN SHEARING AND PARTNERS LIMITED, CLEANKILL (ENVIRONMENTAL SERVICES) LI..., and ALLIED COMLINE LIMITED. The main view shows details for CUTE ZAGREB d.o.o., including its location (Croatia), registration number (92353011206), status (Active), and company type (Limited liability company). It features tags such as 'blouses', 'cherokee', 'comfy men', 'lab coat', 'live chat', 'male', 'pants', 'skirts', 'wellness', 'women', and 'commerce development'. Action buttons include 'Accept', 'Reject', 'Review later', and 'Use as a Tested Party'. Below this, a P&L table is shown for the period 2019-12-31 to 2024-01-31, with columns for Reporting period, Currency of accounts, Currency conversion, Conversion rate, Turnover, Other operating income, Other operating expense, and Cost of goods sold.

	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	2,146,055.79	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

CompID

Benchmarking results

Search Summary | Manual Acceptance/Rejection | Acceptance/Rejection Summary Matrix | **Benchmarking Results**

Results | Tested Party | Working Capital | **EXPORT RESULTS**

Choose TP PLI:

- EBIT Margin (=EBIT / Turnover), %
- Net Cost Plus (=EBIT / (Turnover - EBIT)), %
- Gross Profit Mark-up (=Gross profit / Cost of goods sold), %
- Gross Margin (=Gross profit / Turnover), %
- Berry Ratio (=Gross profit / Operating expenses)
- Return on Operating Assets (= EBIT / Operating assets), %
- Return on Capital Employed (= EBIT / Capital employed), %

EBIT Margin (=EBIT / Turnover), %		2024	2023
Statistical analysis results	Selected year weighted average		
Maximum	117.24	280798.32	100
Upper quartile	47.36	45.96	51.79
Median	18.91	17.6	17.41
Lower quartile	7.6	5.47	5.97
Minimum	-87.79	0.07	0.02
Number of observations	221.71	286	286

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.

Statistical analysis results	Company weighted average 2023-2021	2023	2022	2021
Selected PLI	EBIT Margin (=EBIT / Turnover), %			
Tested party	7.63	10.55	3.9	
Maximum	73.14	7.26	70.59	80.22
Upper quartile	9.43	6.98	11.01	9.52
Median	5.17	6.26	5.82	4.3
Lower quartile	0.73	4.71	3.55	0.7
Minimum	-25.79	1.96	-15.91	-111.73
Number of observat	37	4	47	60

No.	Company name	Notes	Company weighted average 2023-2021	Number of observations	2023	2022	2021
1	Tested Party		7.63	2	10.55	3.9	
2	International Rectifier HiRel Denmark		6.54	2	6.84	7.04	
3	CITOXLAB SCANTOX A/S		3.6	2	8.53	-9.48	
4	PUBLIC FUTURES ApS		1.4	2	11.57	-15.76	
5	PARETEL DENMARK A/S		7.25	2	7.14	7.36	
6	SERVIER DENMARK A/S		7.63	2	10.55	3.9	
7	FOM TECHNOLOGIES A/S		6.51	1		6.51	
8	ASTELLAS PHARMA A/S			0			
9	Dahua Technology Denmark ApS		0.02	2	7.9	0.01	
10	SMALL PLANET S.M.B.A.		1.38	1		1.38	
11	IRIS GROUP ApS		5.01	2	5.76	4.25	
**	SYNTESE A/S		9.92	2	5.82	14.27	

EBIT Margin (=EBIT / Turnover), %

Company weighted average 2023-2021

Legend: Tested party (blue), Upper quartile (orange), Median (grey), Lower quartile (yellow)

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.

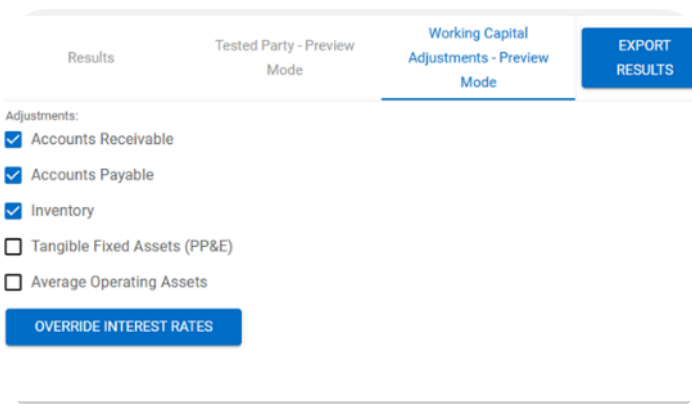
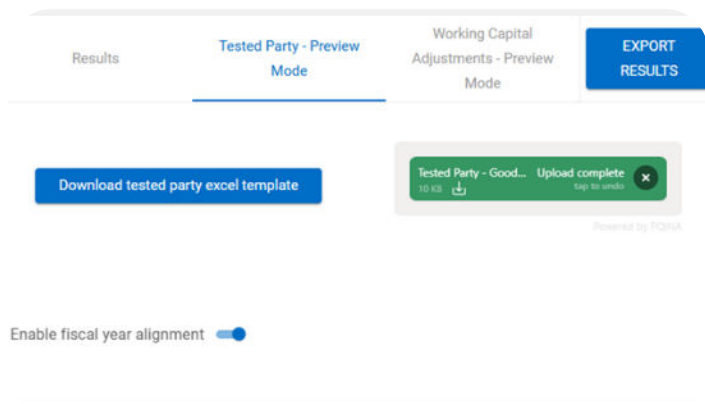
CompID

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.



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

- User-friendly and intuitive
- End-to-end full benchmarking process in minutes
- Prompt-based search process
- Automatic acceptance or rejection of companies with reasoning provided
- Effortless adjusting and refinement of results
- Real-time updates when search parameters change
- Transparent, traceable and repeatable search process
- Extensive final report with full analysis and methodology
- Expert-grade accuracy with minimal manual intervention

Why CompID AI?

CompID AI enables intelligence for smarter, faster and more confident decision-making. Bypass limitations and get instant access to expert-level results.

CompID [AI]

Precision meets limitless

AI

[15]

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 Slovakian sub-

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

[RR]

BEPS Pillar I

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



Royalty Rates

Main features

Database

[18]

The screenshot displays the Royalty Rates database interface. At the top, there is 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 menu, and a 'SIC' field. Search options include 'Full text search', 'Exact search', and 'Exclude franchise agreements' (checked). Action buttons for 'SEARCH', 'SAVE SEARCH', and 'RESET' are present.

On the left side, there is a 'TYPE IN' dropdown menu set to 'Any' and an 'Exclude' filter. Below this are date pickers for 'LICENSE START FROM', 'LICENSE START TO', 'LICENSE END UP TO', and 'LICENSE END AFTER', each with a calendar icon. A 'LICENSOR' field is also visible.

The main area shows 'NARROW RESULTS' with three action buttons: '+ ADD TO REVIEW (420)', 'DOWNLOAD (420)', and '+ SEND TO BENCHMARKING TOOL (420)'. Below these is a table with the following columns: ACTIONS, UNIQUE CODE, TYPE, RELATED INDUSTRIES, and OBJECT DESCRIPTION. The table contains four rows of results, each with a 'For review' status.

ACTIONS	UNIQUE CODE	TYPE	RELATED INDUSTRIES	OBJECT DESCRIPTION
<input type="checkbox"/> ✔ For review	RR20170523T01002	License, Technology, Patent	Agriculture	License under licensor's Hydroponic technology and distribute, offer to sell and import AeroGarden 3, Aer AeroGarden Ultra and any additional aeroponic or hydroponic seed kits.
<input type="checkbox"/> ✔ For review	RR20130405T01002	License, Patent	Agriculture, Electricity generation and storage, Petroleum, Waste management	License for a patented one-step enzyme process which converts human and animal wastes into ethanol and fertilizer.
<input type="checkbox"/> ✔ For review	RR20140701T05003	License, Trademark	Agriculture, Food and beverage	License to use "S&W", "IL CLASSICO" and "S&W and D" with the production, manufacture, distribution and sale of ground coffee at the retail distribution level.
<input type="checkbox"/> ✔ For review	RR20141003T05001	Know-how, License, Trademark, Technology, Patent	Agriculture, Consumer (household) electronics, Food and beverage, Furniture	License under 'TerraSphere' trademark, technology, equipment, nutrient delivery system, lighting equipment, know-how related to growing plants in a controlled environment, market, sell and distribute fruits, vegetables, herbs

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

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	DIFFERENT CHARACTERIZATION OF TRANSACTION (E.G. SALE OF IP)	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"/>		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 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 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"/>		27		License, Technology	Net sale realization	16,00 %
<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 %

Benchmarking tool interface

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.

rs. You can also use 'AND' or 'NOT' criteria.

Agreement count in Step 4
Not reviewed in Steps 1, 2 and 3

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	RR20140110T06001	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	RR20140909T05001	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.

The following table provides the results of the analysis

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 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.

- Does not contribute
- Somewhat contributes
- Fully contributes

WHAT DEMPE FUNCTIONS ARE PERFORMED AND WHICH ENTITY PERFORMS THEM				
DEMPE FUNCTIONS	ENTITIES			
(D) Development	German	UK	Swiss	
Initial brand development	●	○	○	
Acquiring technology license	●	○	○	
Establishing product quality standards	ⓘ	●	○	
Establishing enhancement strategy	ⓘ	○	●	
Setting up sales process and experience	○	●	○	
Setting up client connection platform	○	●	○	
(E) Enhancement	German	UK	Swiss	
Promoting brand	●	○	○	
Searching for latest technologies	ⓘ	○	○	

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



Service Fees

Main features

- 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 is a search bar with the following filters: KEYWORDS (containing "serviceTypeComments:(\"IT service\") OR (software web network server) AND (maintz"), NACE 2.0, and SIC. There are also checkboxes for "Full text search" and buttons for "SEARCH", "SAVE SEARCH", and "RESET".

On the left side, there is a sidebar with several filter sections:

- TYPE IN:** A dropdown menu set to "Technical services" with an "Exclude" option.
- GEOGRAPHICAL SCOPE:** A dropdown menu set to "Any".
- AGREEMENT START FROM:** A date input field with a calendar icon.
- AGREEMENT START TO:** A date input field with a calendar icon.
- AGREEMENT END UP TO:** A date input field with a calendar icon.
- AGREEMENT END AFTER:** A date input field with a calendar icon.
- SERVICE RECIPIENT:** A partially visible section at the bottom.

The main area shows "NARROW RESULTS" with two buttons: "+ ADD TO REVIEW (245)" and "DOWNLOAD (245)". Below this is a table with the following columns: SERVICE TYPE, SERVICE DESCRIPTION, and checkboxes for selection.

<input type="checkbox"/>	SERVICE TYPE	SERVICE DESCRIPTION
<input type="checkbox"/>	Technical service, Consulting service	Service recipient appoints the Service provider to provide the following technical consul transfer as well as technical advisory services, 2) provide staff-related vocational training, research and development consulting and services, 4) provide network and software m and maintenance services, 6) provide overall security services for the system, 7) provide services of the system network, including the installation of the server system and 7x24 services related to the main business.
<input type="checkbox"/>	Administrative service	Service recipient appoints Service provider to perform the following services: 1) admini 2) human resource services, 3) data processing, including, but not limited to, computer computer operations, 4) maintenance and repair of computer systems and office equip server maintenance and updates and email archiving, 6) disaster recovery and business third party information technology support, 8) stockholder communication services anc
<input type="checkbox"/>	Consulting service, Technical service	Party B appoints Party A to provide such technical services as: 1) development of the bu software of the internet users, 3) electronic advertising, design, website programming, r system and of some other online payments, 6) supervision and maintenance of office ir other necessary services related to design, operation, maintenance, etc.
<input type="checkbox"/>	Technical services, IT service	License to use licensor's software for licensee's internal use; Licensor shall provide soft

Service Fees database interface

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 interest rates database covers high-quality third-party comparable loan agreements with in-depth overviews of texts of agreements including: financing terms, rating-level triggers, currencies, interest rates, fees, collateral, repayment terms and other comparability factors

2015-2025 loan agreements

30 comparability factors

Detailed **interest rates** information

Rating-level triggers mentioned in the agreement



Loan Rates

Main features

- Data that is compliant with the OECD's guidelines and US Treas. Reg. §1.482
- Recent third-party loan agreements
- Manually analysed agreements on up to 30 comparability factors
- Overviews of texts of agreements including: financing terms, rating-level triggers, currencies, interest rates, fees, collateral, repayment terms
- Built-in creditworthiness estimation tool
- Rating-level triggers mentioned in the agreement
- 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. At the top, there is a navigation bar with 'Search', 'Search history', 'Agreements for review', 'Downloads', and 'Help'. Below this is a search bar with 'SEARCH', 'SAVE SEARCH', and 'RESET' buttons. The main area is divided into a left sidebar for search filters and a right section for results.

Search Filters (Left Sidebar):

- SEARCH RATING-LEVEL TRIGGERS WITHIN CLAUSE (OPTIONAL)
- Agreement contains rating-level triggers
- Include agreements without rating-level triggers
- DATE OF AGREEMENT START FROM: 08/02/2023
- DATE OF AGREEMENT START TO: dd/mm/yyyy
- MATURITY DATE UP TO: dd/mm/yyyy
- MATURITY DATE AFTER: dd/mm/yyyy
- TENOR (MONTHS): From To
- BORROWING CURRENCY: ny

Results (Right Section):

< NARROW RESULTS

+ ADD TO REVIEW (459) DOWNLOAD (459)

ACTIONS	TRANSACTION TYPE	DESCRIPTION OF TRANSACTION	AGREEMENT DATE	EFFECTIVE DATE
<input type="checkbox"/>	REVOLVING, Loan, Credit, Revolving loan, Revolving credit, Swing line loan	The borrower, who is company that provide retail and wholesale financing alternatives for Caterpillar products and services, primarily comprised of installment sale contracts and other equipment-related loans, working capital loans, finance leases, operating leases and revolving charge accounts, inventory and rental fleet financing, entered into revolving credit facility (USD 4.395 billion) agreement with 27 lenders; The proceeds of the loan will be used for general corporate purposes.	29/08/2024	29/08/2024, t
<input type="checkbox"/>	REVOLVING, Loan, Credit, Revolving loan, Revolving credit, Swing line loan	The borrower, who is company that provide retail and wholesale financing alternatives for Caterpillar products and services, primarily comprised of installment sale contracts and other equipment-related loans, working capital loans, finance leases, operating leases and revolving charge accounts, inventory and rental fleet financing, entered into revolving credit facility (USD 4.395 billion) agreement with 27 lenders; The proceeds of the loan will be used for general corporate purposes.	29/08/2024	29/08/2024, t
<input type="checkbox"/>	REVOLVING, Loan, Credit, Revolving loan, Revolving credit, Swing line loan	The borrower, who is company that provide retail and wholesale financing alternatives for Caterpillar products and services, primarily comprised of installment sale contracts and other equipment-related loans, working capital loans, finance leases, operating leases and revolving charge accounts, inventory and rental fleet financing, entered into revolving credit facility (USD 4.395 billion) agreement with 27 lenders; The proceeds of the loan will be used for general corporate purposes.	29/08/2024	29/08/2024, t

Loan Rates database interface

Loan Rates

Comparability factors

Comparability factors

- Transaction type
- Transaction description
- Lender
- Borrower
- Borrower's industry, location
- Ratings-related triggers disclosed in contracts
- 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

Creditworthiness estimation tool

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 **3.082**

	2017	2013	2004-2010	1996-2001	1992-1995
	4.20	4.13	4.18	6.20	4.80
	3.85	4	3.71	4.22	3.87
	3.10	3.01	3.26	3.74	2.75
	2.45	2.69	2.48	2.81	2.25
	1.65	1.66	1.74	1.80	1.87

Creditworthiness estimation tool

Transparent data

An intuitive solution which allows you to calculate the creditworthiness 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 RoyaltyRange? ^[29]

Based on the feedback received from our Clients during the interviews

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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