



[Royalty Range]

High-quality comparables for robust
benchmarking analysis

2025
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.

Enhance your experience

Use cases

[4]

Use our databases for:

A rectangular button with rounded corners, featuring a grayscale halftone pattern. The text "Transfer Pricing" is centered in the lower portion of the button.

Transfer Pricing

A plain, light gray rectangular button with rounded corners. The text "Patent Box" is centered in the lower portion of the button.

Patent Box

A plain, light gray rectangular button with rounded corners. The text "Technology Transfer & Licensing" is centered in the lower portion of the button.

Technology Transfer &
Licensing

A plain, light gray rectangular button with rounded corners. The text "IP Valuation" is centered in the lower portion of the button.

IP Valuation

A plain, light gray rectangular button with rounded corners. The text "Audit" is centered in the lower portion of the button.

Audit

A plain, light gray rectangular button with rounded corners. The text "Government & Research" is centered in the lower portion of the button.

Government & Research

[RR]

Intelligent All-in-One data platform

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.

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.

DATABASES

TNMM & CPM



CUP & CUT

Royalty Rates

CUP & CUT

Service Fees

CUP & CUT

Loan Rates

TOOLS

TNMM & CPM + Royalty Rates

Benchmarking Automation

Pillar I

BEPS

Functional Analysis

DEMPE Analytics

To calculate credit rating

Credit Rating Estimation

CompID

Companies' financials database

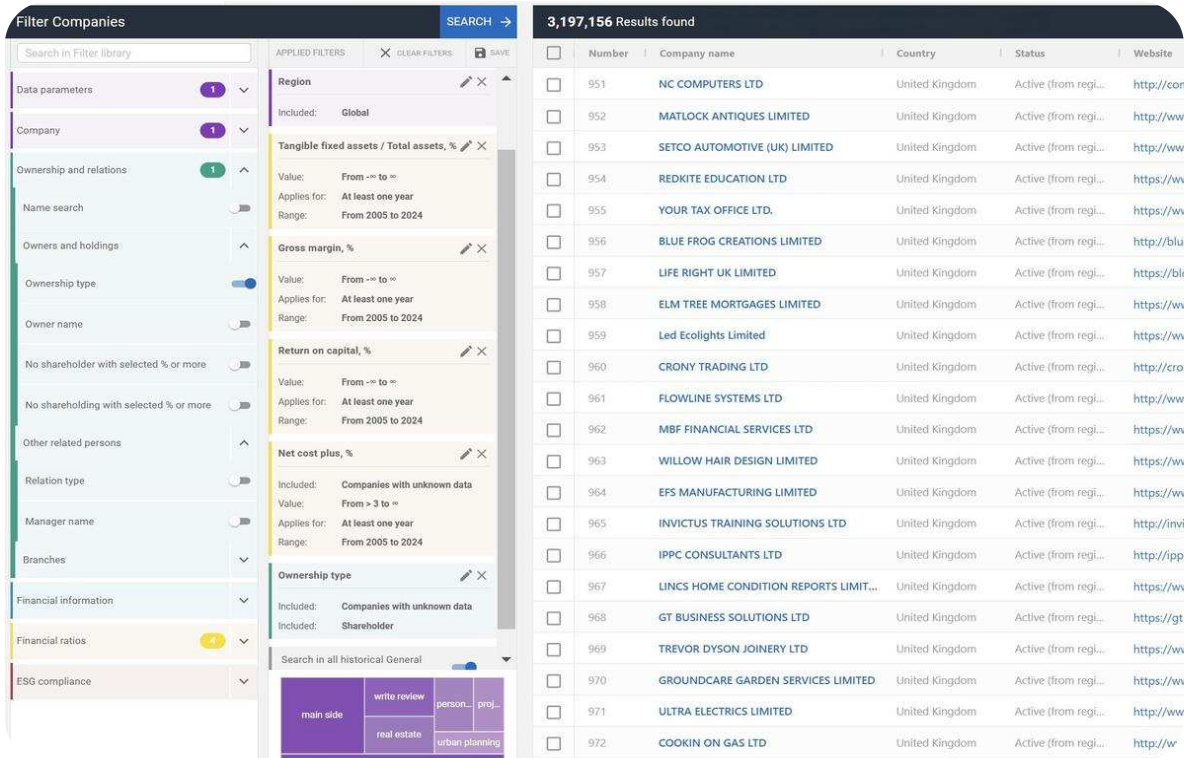
Our CompID financials database is specifically designed to support your transfer pricing analysis. Built for TNMM/CPM comparables searches, it lets you find relevant detailed financials from comparable companies, while saving time and achieving a higher-quality TNMM/CPM analysis.

100+ million private companies

72+ thousand public companies

65+ Search filters

Built-in TP benchmarking tool



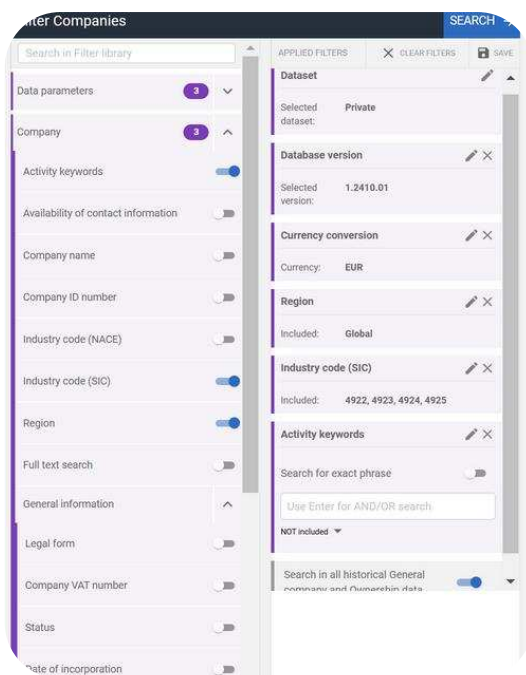
The screenshot displays the 'Filter Companies' interface. On the left, a sidebar contains various filter categories such as 'Data parameters', 'Company', 'Ownership and relations', 'Name search', 'Owners and holdings', 'Ownership type', 'Owner name', 'Other related persons', 'Financial information', 'Financial ratios', and 'ESG compliance'. The 'Region' filter is currently selected, showing 'Global' as the included option. Other filters like 'Tangible fixed assets / Total assets, %', 'Gross margin, %', 'Return on capital, %', and 'Net cost plus, %' are also visible with their respective value ranges and application periods.

The main area shows '3,197,156 Results found' and a table of results. The table has columns for 'Number', 'Company name', 'Country', 'Status', and 'Website'. The first few rows of the table are as follows:

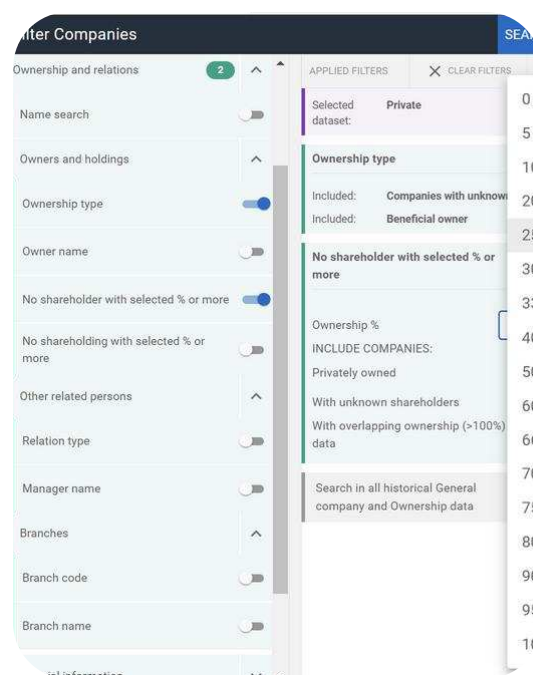
Number	Company name	Country	Status	Website
951	NC COMPUTERS LTD	United Kingdom	Active (from regi...	http://con
952	MATLOCK ANTIQUES LIMITED	United Kingdom	Active (from regi...	http://ww
953	SETCO AUTOMOTIVE (UK) LIMITED	United Kingdom	Active (from regi...	http://ww
954	REDKITE EDUCATION LTD	United Kingdom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

- 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

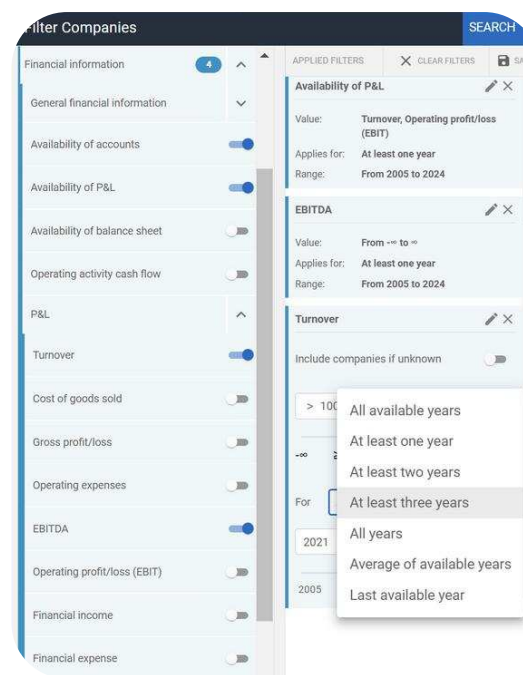
CompID database interface



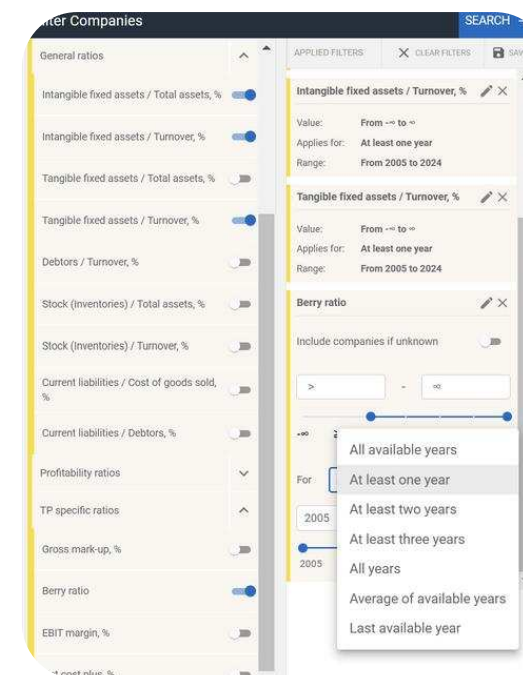
General company filters



Ownership filters



Financials filters



Financial Ratios filters

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

- Left Sidebar:** A list of search results with 'CUTE ZAGREB d.o.o.' highlighted in blue.
- Company Header:** 'CUTE ZAGREB d.o.o.' with details: Croatia • 92353011206 • Active (from registry) • Limited liability company. It includes buttons for 'DISCOVER OWNERSHIP' and 'EXPLORE CONNECTIONS'.
- Filters:** A row of tags: blouses, cherokee, comfy men, lab coat, live chat, male, pants, skirts, wellness, women, commerce development, medical clothing.
- Navigation Tabs:** ship, Financials, As-Reported Financial (COMING SOON), Ratios, Branches, Documents.
- General Information:**
 - COMPANY NAME: CUTE ZAGREB d.o.o. (with 'Show history' link)
 - ADDRESS: Ilica 49, Zagreb, Croatia, 10000 (with 'Show history' link)
 - COUNTRY: Croatia
 - EMAIL ADDRESS: cute@cute.hr, ivana@cute.hr, prijedlozi@cute.hr
 - COMPANY ID NUMBER: 92353011206
 - WEBSITE: https://cute.hr/kontakt/, https://evisitor.hr.cutestat.com/
 - STATUS: Active (from registry) (with 'Show history' link)
 - PHONE: +385977417219
 - LEGAL FORM: Limited liability company (with 'Show history' link)
 - SOCIAL MEDIA LINKS: https://www.facebook.com/cutekute.hr/, https://www.instagram.com/
- Activity of the company:**
 - NACE PRIMARY INDUSTRY CODE: G46.4.2 - Wholesale of clothing and footwear
 - NACE SECONDARY INDUSTRY CODE: -
 - SIC PRIMARY INDUSTRY CODE: 5136 - Men's and boy's clothing and furnishings
 - SIC SECONDARY INDUSTRY CODE: -
 - DESCRIPTION OF THE COMPANY: Cute - croatian brand of medical uniforms. Interesting design, good quality and comfort, simply Cute.
 - KEYWORDS: blouses, cherokee, comfy men, lab coat, live chat, male, pants, skirts, wellness, women, commerce development, medical clothing

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

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	16,441,000
Other operating income	1,513,193	1,428,338	416,210
Other operating expense	8,208,408	7,536,167	3,639,000
Cost of goods sold	29,962,287	23,265,275	9,472,000
Gross profit/loss	17,988,096	15,724,641	8,976,000
Operating expenses	11,048,499	9,618,825	4,978,000
EBITDA	3,204,408	2,846,433	2,130,000
Operating profit/loss (EBIT)	244,381	-2,013	774,310
Operating activity cash flow			
Financial income	16,138,676	23,721,901	7,088,000
Financial expense	28,947	7,309	38,771
Financing net result	16,109,729	23,714,592	7,049,000
Profit/loss before tax	16,354,110	23,712,579	7,823,000
Tax on profit	465,408	448,127	224,100
Profit/loss after tax	15,750,728	22,822,089	7,503,000
Dividends			
Retained earnings	92,095,698	93,519,158	93,000,000

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	56,849,736
Intangible fixed assets	2,071	736,930	753,789
Tangible fixed assets	17,627,651	15,141,661	12,633,532
Other fixed assets	42,570,661	43,269,976	43,462,421
Current assets	16,819,755	16,963,276	16,277,511
Stock (inventories)	7,039,622	4,321,170	3,477,388
Debtors	9,759,712	12,585,841	12,738,976
Other current assets	18,490	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	58,891,362	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	1,604,326
Current liabilities	15,810,547	14,943,210	10,881,724
Short term loans			
Creditors	11,562,296	8,038,188	6,243,789
Other current liabilities	4,248,261	6,905,022	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	68
Debtors / Turnover, %	20	32	69
Stock (inventories) / Total assets, %	9	6	5
Stock (inventories) / Turnover, %	15	11	19
Current liabilities / Cost of goods sold, %	53	60	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

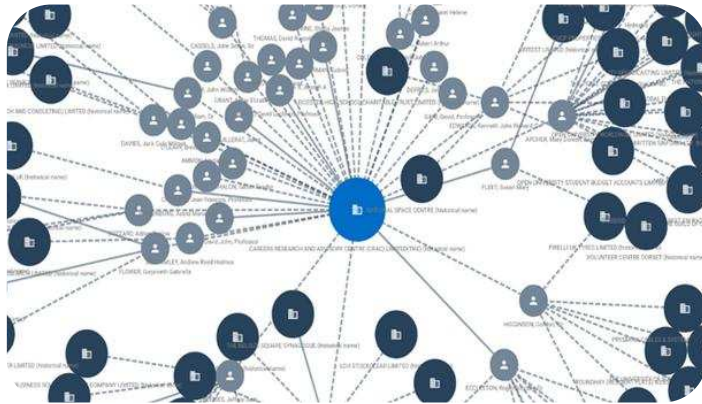
	2022	2021	2020
Gross mark-up, %	60	68	95
Berry ratio	1.83	1.63	1.8
EBIT margin, %	1	0	4
Net cost plus, %	1	0	4

Liquidity ratios

Financial ratios overview

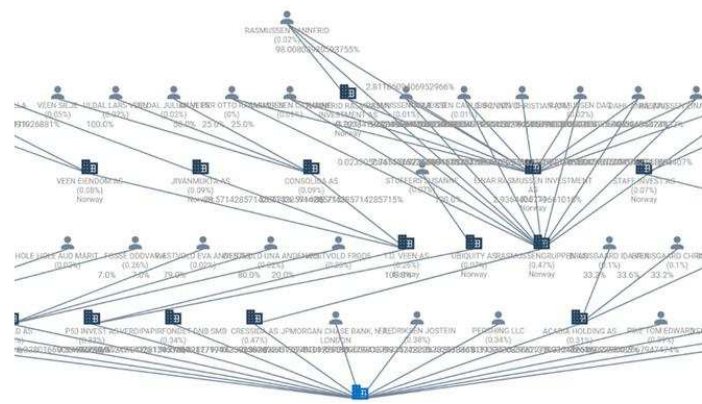
CompID

Ownership review



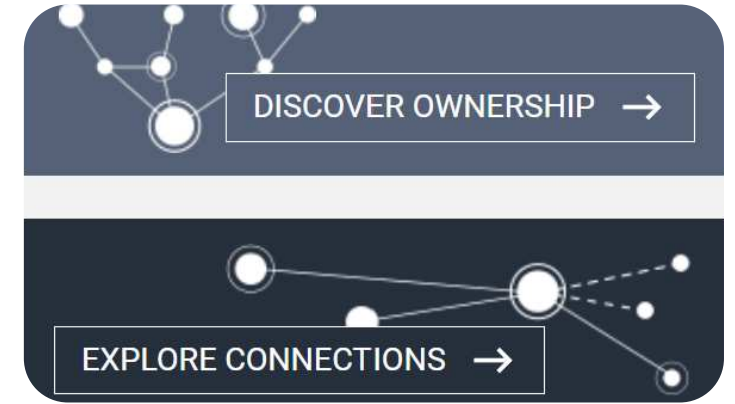
Connections visualization

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.



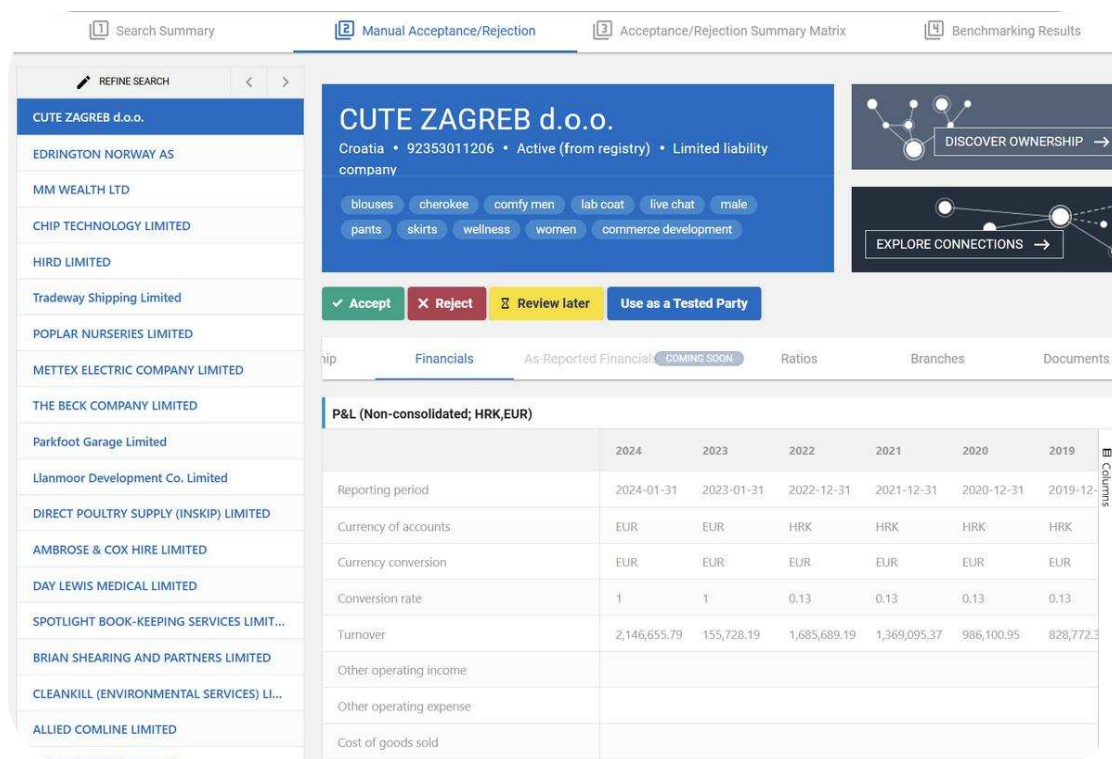
Ownership visualization

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.



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

Statistical analysis results	Selected year weighted average	2024	2023
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	9.92
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		6.94	2	6.84	7.04	
3	CITOKLAB SCANTOX A/S		3.6	2	8.53	-9.48	
4	PUBLIC FUTURES ApS		1.4	2	11.57	-15.76	
5	PAREXEL DENMARK A/S		7.25	2	7.14	7.36	
6	SERVIER DANMARK 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	
12	SYNTESE A/S		9.92	2	5.82	14.27	

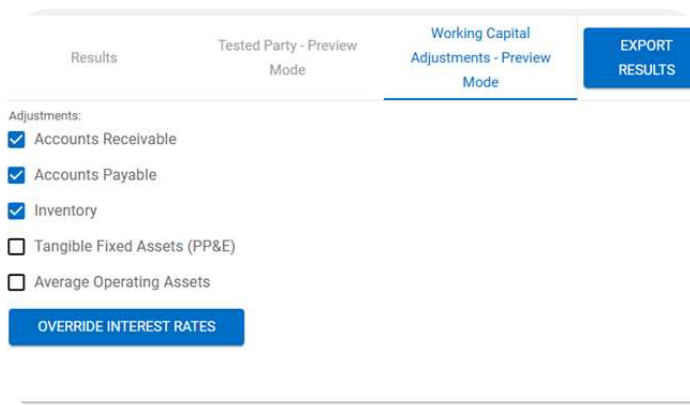
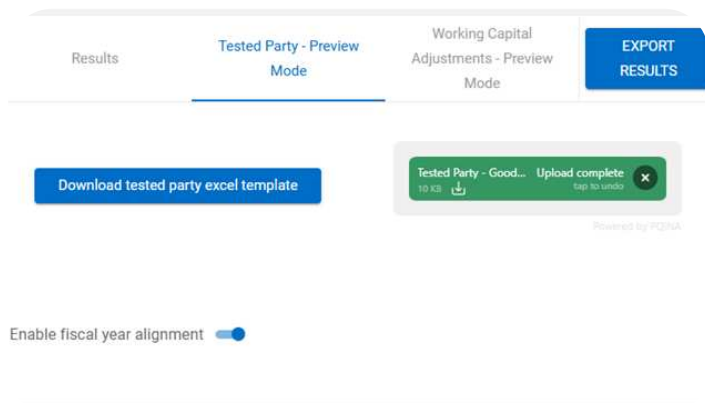
The final output report displays selected TP PLI results

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

CompID 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

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

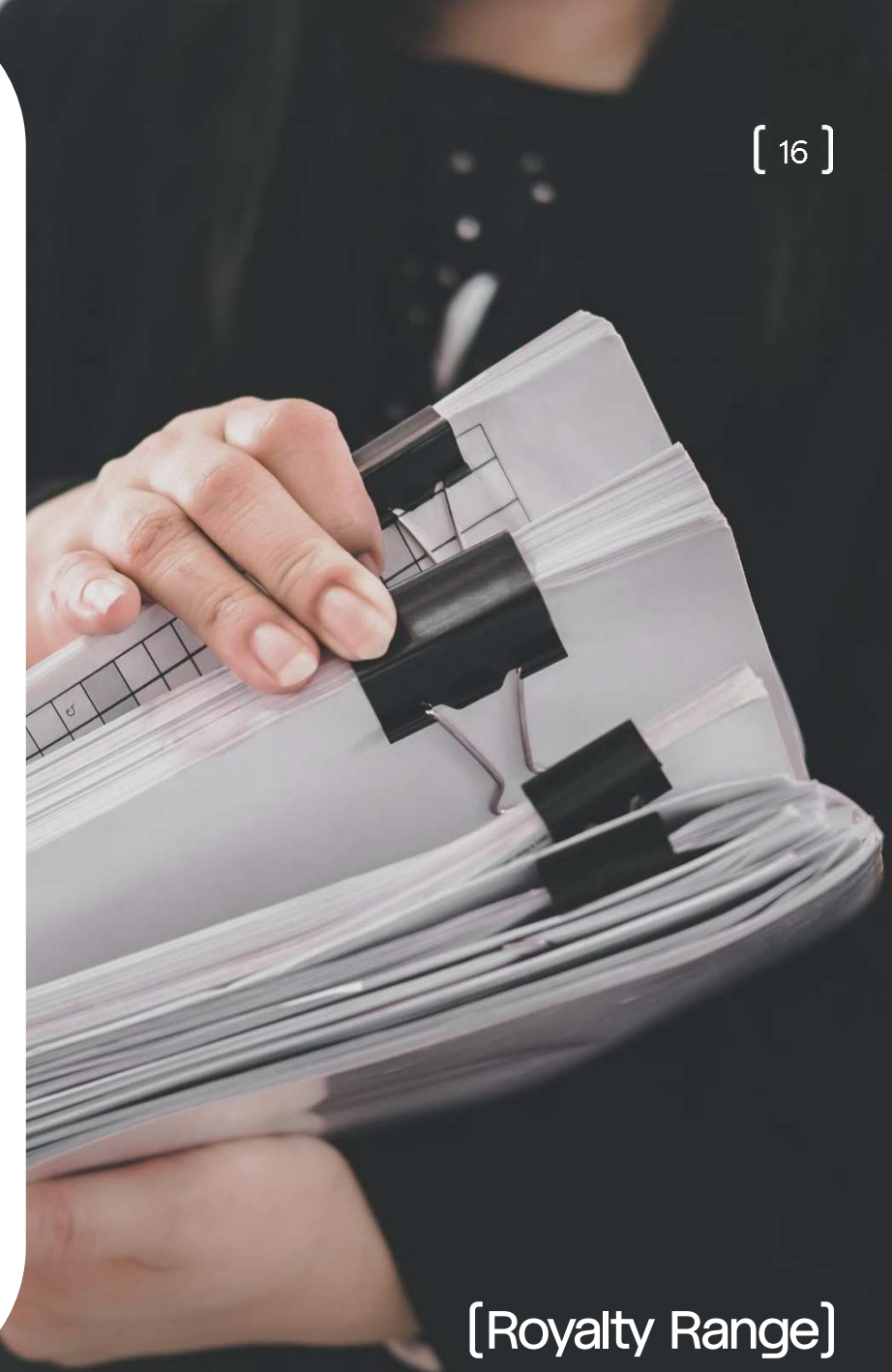
Our Royalty rates database provides detailed data on the third-party comparable license and franchise agreements involving intellectual property and royalty rates, with in-depth overview of functional analysis.

50 comparability factors

20+ data sources globally

Built for CUP/CUT analysis

DEMPE functional, risk, cost
and asset analysis



Royalty Rates

Main features

Database

[17]

The screenshot displays the Royalty 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 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' field. Search options include 'Full text search', 'Exact search', and 'Exclude franchise agreements' (checked). Buttons for 'SEARCH', 'SAVE SEARCH', and 'RESET' are present.

On the left, there is a 'TYPE IN' dropdown set to 'Any' and an 'Exclude' dropdown. Below this are fields for 'LICENSE START' and 'LICENSE END' (both 'dd/mm/yyyy'), 'LICENSOR', 'LICENSEE', and 'EXCLUSIVITY' (with options for 'ANY', 'NON-EXCLUSIVE', and 'EXCLUSIVE').

The main area shows 'NARROW RESULTS' with three action buttons: '+ ADD TO REVIEW (387)', 'DOWNLOAD (387)', and '+ SEND TO BENCHMARKING TOOL (387)'. Below these is a table with columns: 'ACTIONS', 'TYPE', 'INDUSTRY DESCRIPTION', and 'OBJECT DESCRIPTION'. The table contains four rows of results, each with a 'For review' status and a 'download' icon.

ACTIONS	TYPE	INDUSTRY DESCRIPTION	OBJECT DESCRIPTION
<input type="checkbox"/> ✓ For review	Know-how, License, Trademark, Copyright, Trade secret, Patent, Trade name	Giant King Grass, Fast-growing, High yield, Low carbon, Nonfood, Energy, Crop, Plant, Harvest, Farming, Biomass, Biofuel, Agriculture, Seed, Farm	License under know-how, trade secret, copyright, patent, trade name to commercialize fast-growing, high yield, low carbon, nonfood energy crop King Grass, which can be burned in biomass power plants to generate energy
<input type="checkbox"/> ✓ For review	Know-how, License, Trademark, Technology, Patent	Farming, Agriculture, Fruit growing, Vegetable growing, Crop production, Food, Plant growing, Fruit, Vegetable, Herb, Spice, Specialized equipment, Nutrient delivery system, High efficiency lighting, Software, Vertical Farming	License under 'TerraSphere' trademark, technology, system (including s equipment, nutrient delivery system, lighting equipment and software), know-how related to growing plants in a controlled environment to grow market, sell and distribute fruits, vegetables, herbs and spices.
<input type="checkbox"/>	License, Trademark	Hansen's, Fresh brewed coffee, Flavored drink, Beverage, Coffee bean, Ground coffee, Food spread, Bakery, Food	License to use trademark in conjunction with the manufacture, sale and fresh brewed coffee, coffee flavored drinks, coffee beans and/or ground spreads and baked goods.
<input type="checkbox"/> ✓ For review	License, Technology, Patent	AeroGarden 3, AeroGarden 7, AeroGarden Extra, AeroGarden Ultra, Aeroponic, Hydroponic, Seed, Garden, Gardening, Indoor, Seed kit, Plant, Herb, Planting, Horticulture,	License under licensor's Hydroponic technology and patent to make, use, distribute, offer to sell and import AeroGarden 3, AeroGarden 7, AeroGarden Ultra and any additional aeroponic or hydroponic production seed kits.

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

[RR]

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.

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	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.

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	<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"/>
Researching 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 in diverse industries, in-depth overviews of services and remuneration.

30+ service types

20+ comparability factors

60 fee types

30 fee bases



Service Fees

Main features

- Data compiles 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 'Search', 'Search history', 'Agreements for review', 'Downloads', and 'Help'. Below this is a search form with 'KEYWORDS' (containing '(property estate tenant landlord premise facilit*)'), 'NACE 2.0', and 'SIC' fields. There are 'SEARCH', 'SAVE SEARCH', and 'RESET' buttons. A left sidebar contains filters for 'TYPE IN' (set to 'Lease'), 'GEOGRAPHICAL SCOPE' (set to 'Any'), 'AGREEMENT START', 'AGREEMENT END', and 'SERVICE RECIPIENT'. The main area shows 'NARROW RESULTS' with 258 items, including 'ADD TO REVIEW (258)' and 'DOWNLOAD (258)' buttons. A table lists results with columns for 'INDUSTRY DESCRIPTION' and 'SERVICE DESCRIPTION'. The table contains several rows of data, including one about a shopping center and another about a pet insurance company.

INDUSTRY DESCRIPTION	SERVICE DESCRIPTION
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.
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.
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 over
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 of administrative use including the operation of a pet insurance company and call center.
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

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.

2015-2024 loan agreements

30 comparability factors

Detailed **interest rates** information

Credit ratings by S&P, Moody's & Fitch



Loan Rates

Main features

- 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
- Credit ratings assigned by credit rating agencies such as S&P, Moody's and Fitch
- 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 shows the Loan Rates database interface. It includes a search bar at the top with options for Search, Search history, Agreements for review, Downloads, and Help. Below the search bar, there are filters for Borrowers' Credit Rating (AA+, AA-, C, CCC-), Credit Rating Moody's, and Credit Rating Fitch. There are also checkboxes for 'Include agreements with contracts' and 'Include agreements without contracts'. The interface has a 'SEARCH' button, 'SAVE SEARCH', and 'RESET' options. On the left, there are filters for 'DATE OF AGREEMENT START' (05/11/2024), 'MATURITY DATE' (dd/mm/yyyy), 'TENOR (MONTHS)' (From, 19), 'BORROWING CURRENCY' (EUR), 'AMOUNT' (From, To), 'BORROWERS LOCATION' (Any), 'COLLATERAL' (ANY, YES, NO), and 'EARLY REPAYMENT OPTION' (ANY, YES, NO). The main area shows 'NARROW RESULTS' with a table of loan agreements. The table has columns for 'DESCRIPTION OF TRANSACTION', 'BORROWER', 'INTEREST RATE TYPES', 'BASE RATE', and 'EURODOLLAR'. The table contains several rows of data, including a real estate company, a clinical testing laboratory, an investment real estate trust, a risk management and investment company, and a global provider of industrial automation power.

DESCRIPTION OF TRANSACTION	BORROWER	INTEREST RATE TYPES	BASE RATE		EURODOLLAR
			MARGIN	MARGIN	
<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	1,7
<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 %	2
<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 %	0,9
<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 %	1,5
<input type="checkbox"/> A retailer of pharmaceutical products and medical service	CVS Health Corporation	Interest Rate - Alternate	0,0	Prime Rate; Federal	0,875 1

Loan Rates database interface

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

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 RoyaltyRange? ^[28]

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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