

**CASE BLUEEX
COMPANY SOLUTION**

Financial Impact per Unit Sold / Bought

Description	Seller	Purchaser
Market Value	+ 3 600 000	- 3 600 000
Variable Selling (Distribution) Costs	- 180 000	- 100 000
Financial Costs		
Stock	- 25 000 (1)	- 30 833 (2)
Term receipts / Term Payments	- 30 000 (3)	+ 30 000 (3)
Subtotal	3 365 000	3 700 833
Quantity sold / bought	200 000	200 000
Selling Price / Transfer price setting (average price)	16.825	18.504165

$$(1) - \frac{10 \times 200\,000}{12} \times 1.5 \times 0.1$$

$$(2) - \frac{3\,700\,000}{12} \times 1 \times 0.1$$

$$(3) - \frac{3\,600\,000}{12} \times 1 \times 0.1$$

Average of the Selling Price / Transfer price setting (average price): 17.665 €