



# Benchmarking CASE STUDY

Featuring the ktMINE Benchmark App



A global transfer pricing firm needed to benchmark the Know-How being licensed from a parent company to their international subsidiaries.

## CHALLENGE

In order to appropriately Benchmark this transaction, the firm needed to identify licenses for the Know-How's use. However, the firm did not want to include transactions that contained the use of patents. How can the firm perform a benchmarking analysis for their client taking into account only select agreements for Know-How without patent grants to ensure a proper analysis?

## SOLUTION

The all-new ktMINE Benchmark App served as the perfect option to address the firm's research challenges to determine the proper arm's length benchmarks to support their intercompany transaction. The ktMINE team showed the firm how to use the Benchmark App to successfully and easily break the search into three requirements:

- ▶ **Solely identify licenses between third parties**
- ▶ **Limit the licenses to only those that grant rights to use of the Know-How**
- ▶ **Ensure patent grants are excluded from the transaction**

The enhanced data categorizations, filter types, and improved analytical views found in the ktMINE Benchmark App delivered detailed and accurate analyses in seconds. An added benefit for the firm was that the Benchmark App's Project Center allowed the firm to easily collaborate and update their project in the future.

## OUTCOME

By leveraging the dynamic features and functionalities of the ktMINE Benchmark App, the firm was able to quickly structure intercompany licensing benchmarks to support their client's transactions.

The firm was able to create a defensible analysis to document and support the arm's length rates for their client's intercompany transaction with concrete evidence from global data that excluded any potential noise which could have impacted the accuracy of the benchmarking analyses.

