Related transaction A Regular price? income B Sales 200 sale C Gross profit? Operating expenses 50 special relationship non-special relationship Comparison transaction 1 D purchase B Sales 100 E Gross profit 30 non-special relationship non-special relationship Operating expenses 25 - B's Berry ratio gross profit (30)/operating cost (25) = 1.2 - Normal gross profit＝Operating cost(50)×1.2＝60 ➜ Normal gross profit is 140