Related transaction A Purchase of raw materials Cost of sales 50 B regular price ? C non-special relationship special relationship Comparison transaction 1 D Purchase of raw materials Cost of sales 100 B Supply price 200 E non-special relationship non-special relationship － Cost addition rate of B: (200-100)/100=1 － Regular price: 50 (cost of sales) + 50 × 1 = 100 Comparable transactions 2 G Purchase of raw materials Cost of sales 300 F Supply price 600 H Non-special relationship Non-special relationship - F's cost addition rate: (600-300)/300=1 － Regular price: 50 (cost of sales) + 50 × 1 = 100