$\sum e \{(Nbru \times VaT) + (Nbru \times VaE)\}$

where:

Σe = the sum of the operation performed in the brace for each development development expense indicated in Schedule 1.

Nbru = the number of units of measurement corresponding to the development expense referred to in Schedule 1.

VaT = the value of the development expense referred to in Schedule 1 for the technical component.

VaE = the value of the development expense referred to in Schedule 1 for the execution component.