

$$TM1 = 100 * \left(\left(1,12 * \frac{IPCF_F}{IPCP_A} \right) - 1 \right)$$

$$TM2 = 200 * \left[\left(1 + \frac{TRR}{100} \right) * \left(\frac{IPCF_F}{IPCP_A} \right) - 1 \right]$$