



LM-0887 — selling below purchase price

LINDBERGH FORMATION — 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114

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87 units since 12/06/2026 · fictional document

Fictional document — demonstration example

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Fictional document, produced for demonstration. **None of the three options is applied.** A storefront price is an offer to the public: changing it is an act of the shop.

The gap

Item	Before 12/06	Since 12/06
Purchase price excl. tax	€26.44	€31.20 (+18%)
Selling price incl. tax	€24.90	€24.90 (unchanged)
Unit margin	−€1.54	−€6.30
Units sold	—	87
Cumulative loss	—	€548 before shipping

The reference was already selling at a loss before the increase, by €1.54 a unit. The supplier increase did not create the problem: it made it visible. That is the

line that matters for the decision, and it only appears if you look before 12/06.

The legal point

Reselling, or advertising the resale of, a product as-is below its effective purchase price is penalised by article L442-5 of the French commercial code, with a fine of up to **0.4% of annual net turnover made in France** in the last closed financial year. The article provides exceptions, including **goods in a formal sale period** within the meaning of article L310-3.

LM-0887 is not in a sale period: it sits in the permanent catalogue. The exception does not apply here. **This finding is not legal advice** — it says where to look, and with whom.

Three options, costed

Option A — back to target margin (35%). Selling price €50.60 incl. tax. On the observed volume, a 103% price rise; nothing on file predicts what the volume becomes at that price.

Option B — back to the purchase-price floor. Selling price €37.45 incl. tax: the loss stops, the margin stays at zero. A holding measure, not a decision.

Option C — withdraw the reference. 87 sales in eight weeks: the demand exists. Withdrawing means leaving it to a competitor.

A fourth route is not costed here because it does not depend on the shop: renegotiating the purchase price. It is the only one that preserves both the displayed price and the margin.

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deployment chosen.