$$\mathrm{d}\sigma^{\ell p \to \ell h X} = \sum_q f_q(x, \boldsymbol{k}_\perp; Q^2) \otimes \mathrm{d}\hat{\sigma}^{\ell q \to \ell q}(y, \boldsymbol{k}_\perp; Q^2) \otimes D_q^h(z, \boldsymbol{p}_\perp; Q^2)$$