Given the relation between the magnitude difference and flux ratio,

$$
m_{1}-m_{2}=2.5 \log f_{2} / f_{1}
$$

since the flux is inversely proportional to the distance square,

$$
f_{2} / f_{1} \propto d_{1} / d_{2}
$$

and $m_{2} \equiv M, d \equiv 10 \mathrm{pc}$
so,

$$
m-M=2.5 \log \left(d_{1} / 10\right)^{2}=5 \log d-5
$$

