

# **XBRL INTERNATIONAL**

## **INTELLECTUAL PROPERTY RIGHTS POLICY**

As approved on 2009-06-22, effective 2009-08-01

### **1. IPR Generally**

#### **1.1 Purpose**

XBRL International ("XBRLI") has adopted this Intellectual Property Rights Policy (the "Policy") and related Process Documents, in order to minimize the possibility of inadvertent infringement of the IPR of Members and third parties using or implementing any XBRLI Recommendations or Other Work Product.

#### **1.2 Applicability**

All Members, Participants, and Representatives, and any third parties attending any meeting of a Technical Working Group or a Practice Working Group or otherwise participating in an XBRLI technical process are subject to this Policy and the Process Documents.

### **2. Definitions**

<b>Term</b>	<b>Definition</b>
Affiliate	Any entity that is directly or indirectly controlled by, under common control with, or that controls the subject party. For this purpose, "control" means beneficial ownership or the right to exercise more than 50% of the voting power for the entity. Any Member or potential Member that believes that the application of this definition would be unreasonably burdensome to it, as applied in its unique circumstances, may apply for a limited and fact-specific exemption on such form as XBRLI may from time to time make available for that purpose.
Call for Patents	See Section 3.3 below.
Charter	A document specifying the technical purpose and scope of a Working Group
Contribution	An affirmative and knowing electronic or written contribution of material with the intention that such material be considered for inclusion in a Recommendation or Other Work Product.
Contributor	Both a Participant as well as any representative(s) of a Participant, and any other person or entity making a Contribution.
Draft	A technical specification or other material that is produced

Recommendation	by a Working Group that could, if used or implemented as intended, infringe a claim(s) under an issued patent or a patent application anywhere in the world. A Draft Recommendation includes a technical specification draft before it becomes a Candidate Recommendation or Proposed Recommendation, as defined in the Technical Working Group Process Document.
Implementers	Anyone desiring to use or implement an XBRLI Recommendation, whether affiliated with XBRLI or otherwise.
IPR	An abbreviation of "Intellectual Property Rights." As used in this Policy, IPR means claims in patents and patent applications, copyrights, trademarks and trade secrets.
License	Either (a) an agreement to license Necessary Claim(s) to any Implementer, on a perpetual (except as provided below), non-exclusive and worldwide basis, with such license permitting the licensee to make, have made, use, reproduce, market, import, offer to sell and sell, and to otherwise distribute products that implement such Necessary Claim(s) without charge and upon non-economic terms that are reasonable and nondiscriminatory, or (b) a binding, perpetual (except as provided below), commitment, in a form acceptable to XBRLI, not to assert Necessary Claim(s) against any Implementer of the Recommendation to which such commitment relates; provided, that in either case, the foregoing commitment may be withdrawn with respect to any Implementer that asserts a Necessary Claim against any other Implementer of the same XBRLI Recommendation to which the License applies.
Member	An XBRLI member of any class, as defined in the XBRLI by-laws.
Necessarily Infringed	Unavoidable infringement by an implementation of a Required Element of an XBRLI Recommendation, there being no technically or economically reasonable alternative way to implement that element without resulting in such infringement.
Necessary Claims	Those claims under patents and/or patent applications (but not design patents or design registrations) anywhere in the world that would be Necessarily Infringed by the implementation of the Required Elements of a Final Recommendation. Necessary Claims do not include claims covering only specific reference implementations or implementation examples.
Other Work Product	Any Working Group deliverable that is not a Draft Recommendation or Recommendation. Unless the context

	otherwise requires, any reference to the adoption of Other Work Product shall also be deemed to apply to the adoption of an amendment to that Other Work Product as well. For the avoidance of doubt, Section 3 of this Policy does not apply to Other Work Product
Owned	With respect to any Necessary Claim(s), the word “Owned” includes any Necessary Claim(s) that are controlled but not Owned by the Participant in question, or any of its Affiliates, provided that the Participant in question is (i) entitled to sublicense such Necessary Claim(s), and (ii) would not incur an obligation to pay any royalty or other compensation to the true owner of such Necessary Claim(s) in connection with a sublicense.
Process Documents	The XBRLI Technical Working Group Process and Work Product Process document and the XBRLI Practice Working Group and Work Product Process document, each as from time to time amended
Participant	With respect to a given Working Group, any (i) Member or member organisation of a Member that has enrolled in that Working Group, (ii) any Observer (as defined in the Technical Working Group Process Document) that has registered for such Working Group, and (iii) any Representative that has executed a Participation Agreement and enrolled in such Working Group
Representative	Any individual that acts on behalf of a Member, members organisation of a Member, or Observer in connection with a Working Group, or in the completion of any form or notice to be delivered to XBRLI pursuant to the Policy or the Process Documents, including without limitation a Withdrawal Notice.
Required Element	Any element of a Draft Recommendation or Recommendation that has not been identified as “Optional.” For the avoidance of doubt, when a Draft Recommendation or Recommendation requires an Implementer to implement one of two or more alternative elements, then all such elements shall be deemed to be “Required Elements.”
Review Period	A period of not less than 45 days during which Participants may offer comments on Draft Recommendations prior to adoption as an XBRLI Recommendation.
XBRLI Recommendation	A Draft Recommendation that has been formally adopted by XBRLI. Unless the context otherwise requires, any reference to the adoption of an XBRLI Recommendation shall also be deemed to apply to the adoption of an amendment to an XBRLI Recommendation as well.
Withdrawal Notice	A notice of withdrawal from a Working Group in the form of

	Appendix A to this Policy, delivered to the Working Group Administrator of such Working Group in such manner and at such address as the Process Documents from time to time specify.
Working Group	A formally Chartered XBRLI Technical Working Group or Practice Working Group that is intended to produce a Recommendation or Other Work Product

### **3. Patents**

#### **3.1 License Obligations**

(a) Any Contributor making a Contribution to a Working Group shall be deemed, by taking such action, to have agreed that if the Draft Recommendation in connection with which the Contribution is made is finally approved by XBRLI, the Contributor will provide a License to all Implementers to all patent claims Owned by it and included in its Contribution that become Necessary Claim(s).

(b) Except as provided in Section 3.2.2 below, every Participant in a Working Group shall be deemed, by becoming a Participant in such Working Group, to have agreed to provide a License to all patent claims Owned by it that become Necessary Claim(s) in any Draft Recommendation developed by that Working Group, if the same becomes a Recommendation, to all Implementers.

#### **3.2 Withdrawal**

##### **3.2.1 Conditions and Procedure for Withdrawal**

A Participant may withdraw from a Working Group and certain of its obligations under this Policy only by the timely delivery of a Withdrawal Notice, as provided for below.

##### **3.2.2 Withdrawals That Terminate Certain Licensing Obligations**

If a Participant withdraws from a Working Group within 60 days of enrolling in such Working Group, then such Participant's obligations to provide a License under Section 3.1 (b) shall no longer apply with respect to any patent claims that become Necessary Claims upon any adoption of the Draft Recommendation under review as an XBRLI Recommendation, but only to the extent that such patent claims have been identified in the Withdrawal Notice submitted by such Member or member organisation of a Member.:

For the avoidance of doubt, a withdrawal under this Section 3.2.2 shall not release any Member or member organisation of a Member from its obligation to provide a License under Section 3.1(a), or any of its other obligations under this

Policy with respect to any such Draft Recommendation or resulting XBRLI Recommendation.

### **3.3 Patent Calls**

At the beginning of every in-person meeting and teleconference that occurs as a part of the technical process, and at any other appropriate time in the course of electronic collaboration as may be provided for under the Process Documents, a Patent Call shall be made. The text to be employed in making Patent Calls is set forth in Appendix B to this Policy.

### **3.4 Document Notations**

#### **3.4.1 Notation when no Necessary Claims have been Identified**

All Draft Recommendations that are subject to review and comment and all XBRLI Recommendations shall include the following introductory language:

"Recipients of this document are requested to submit, with their comments, notification of any relevant patent claims or other intellectual property rights of which they may be aware that might be infringed by any implementation of the [Draft or Final] Recommendation set forth in this document, and to provide supporting documentation."

All XBRLI Recommendations shall additionally include the following introductory language:

"THIS RECOMMENDATION IS BEING OFFERED WITHOUT ANY WARRANTY WHATSOEVER, AND IN PARTICULAR, ANY WARRANTY OF NON-INFRINGEMENT IS EXPRESSLY DISCLAIMED. ANY USE OF THIS RECOMMENDATION SHALL BE MADE ENTIRELY AT THE IMPLEMENTER'S OWN RISK, AND NEITHER XBRLI, NOR ANY OF ITS MEMBERS OR CONTRIBUTORS, SHALL HAVE ANY LIABILITY WHATSOEVER TO ANY IMPLEMENTER OR THIRD PARTY FOR ANY DAMAGES OF ANY NATURE WHATSOEVER, DIRECTLY OR INDIRECTLY, ARISING FROM THE USE OF THIS RECOMMENDATION."

#### **3.4.2 Notation when Necessary Claims or other IPR are Identified**

(a) When potential Necessary Claims or other IPR have been identified for Draft Recommendations, or thereafter with respect to already published XBRLI Recommendations, a notice substantially as follows shall also be included in the introductory language:

"XBRLI draws attention to the fact that it is claimed that compliance with this [Draft or Final] Recommendation may involve the use of a patent or other intellectual property right (collectively, "IPR") concerning [Subject Matter] given in [Subclause]. XBRLI takes no position concerning the evidence, validity or scope of this IPR.

The holder of this IPR has assured XBRLI that it is willing to license all IPR it owns, and any third party IPR it has the right to sublicense without charge, upon reasonable and non-discriminatory terms, to XBRLI and to those licensees (members and non-members alike) desiring to implement this [Draft or Final] Recommendation. The statement of the holder of this IPR to such effect has been filed with XBRLI. Information may be obtained from:

[Name of Holder of Right]  
[Address]

Attention is also drawn to the possibility that some of the elements of this Recommendation may be the subject of IPR other than those identified above. XBRLI shall not be responsible for identifying any or all such IPR.

(b) In the event that the owner of any IPR has asserted that infringement would result from the implementation of a Draft Recommendation or Recommendation, and such owner has refused to grant a License under the terms of this Policy, then the second paragraph of the above notice shall be replaced or supplemented, as appropriate, with the following:

"The holder of such IPR has refused a request by XBRLI that it agree to make an appropriate license available for the purpose of implementing this [Draft or Final] Recommendation. Information may be obtained from:

[Name of Holder of Right]  
[Address]"

### **3.5 Patent Searches**

In no event shall XBRLI or any Participant or non-Participant in a Working Group be obligated to conduct any patent searches regarding any Necessary Claims that may be infringed by any implementation of a Draft Recommendation or XBRLI Recommendation.

### **3.6 Patent Claims Revealed After Publication**

In the event that a Necessary Claim is first revealed by a non-Participant Member, member organisation of a Member or third party following adoption and publication of an XBRLI Recommendation, such holder will be asked to License

the Necessary Claim in the manner outlined in Section 3.1 above. If such request is refused, the XBRLI Recommendation in question shall be referred back to the Technical Committee for further consideration, as appropriate.

### **3.7 Assignment of Patents and Patent Applications**

Each Member and Participant, on its and its Affiliates (other than any of its Affiliates for which it has secured an exception, as provided in Section 2 of this Policy) behalf, agrees and warrants that it will not make any transfer or assignment of a patent or patent application:

(a) in anticipation of, or after becoming, a Participant in a Working Group for the purpose of avoiding an obligation to provide a License to any patent claims that it anticipates will become Necessary Claims; or

(b) that includes Necessary Claims with respect to which it has an obligation to provide a License, unless it secures the agreement of the transferee or assignee of such patent or patent application to assume such Member or Participant's related License obligations under this Policy.

## **4. Copyrights**

### **4.1 Copyright in Recommendations**

Subject to the retained rights of Contributors under Section 4.2 below, the copyright for all Draft Recommendations and XBRLI Recommendations and Other Work Product shall belong to XBRLI.

### **4.2 Contributions of Copyrighted Materials**

Each Contributor who contributes copyrighted materials to XBRLI shall retain copyright ownership of its original work, while at the same time granting XBRLI a non-exclusive, irrevocable, worldwide, perpetual, royalty-free license under the Contributor's copyrights in its Contribution to reproduce, distribute, publish, display, perform, and create derivative works of the Contribution based on that original work for the purpose of developing Draft Recommendations, XBRLI Recommendations and Other Work Product under XBRLI's own copyright.

## **5. Trade Secrets**

Participants and other Members will not be expected to reveal trade secret information in the course of participation in any XBRLI activity, nor will they be asked by XBRLI to sign non-disclosure agreements. XBRLI will not be held responsible for the disclosure of any Member or non-Member's trade secrets, regardless of the circumstances.

## **6. Trademarks**

### **6.1 XBRLI Trademarks**

Trademarks created by XBRLI, registered or otherwise, are the property of XBRLI. Use of XBRLI trademarks shall be governed by such policies, procedures and guidelines as may be established and approved by XBRLI from time to time, and applicable law.

### **6.2 Non-XBRLI Trademarks**

XBRLI's use of third-party trademarks, registered or otherwise, shall be governed by such policies, procedures and guidelines as may be established and approved by the owners of such trademarks, and applicable law.

## **7. Disclaimer and Limitation of Liability**

All Members and Participants acknowledge that all information provided to any Working Group, including without limitation all Contributions, is provided "AS IS," WITH NO WARRANTIES WHATSOEVER, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, AND THAT ANY WARRANTY OF MERCHANTABILITY, NONINFRINGEMENT, OR FITNESS FOR ANY PARTICULAR PURPOSE IS EXPRESSLY DISCLAIMED. ANY USE OF THIS RECOMMENDATION SHALL BE MADE ENTIRELY AT THE IMPLEMENTER'S OWN RISK, AND NEITHER XBRLI, NOR ANY OF ITS MEMBERS OR CONTRIBUTORS, SHALL HAVE ANY LIABILITY WHATSOEVER TO ANY IMPLEMENTER OR THIRD PARTY FOR ANY DAMAGES OF ANY NATURE WHATSOEVER, DIRECTLY OR INDIRECTLY, ARISING FROM THE USE OF ANY RECOMMENDATION OR OTHER WORK PRODUCT.

IN NO EVENT WILL ANY MEMBER OR PARTICIPANT BE LIABLE TO ANOTHER MEMBER, PARTICIPANT OR ANY THIRD PARTY FOR THE COST OF PROCURING SUBSTITUTE GOODS OR SERVICES, LOST PROFITS, LOSS OF USE, LOSS OF DATA OR ANY INCIDENTAL, CONSEQUENTIAL, INDIRECT, PUNITIVE OR SPECIAL DAMAGES, WHETHER UNDER CONTRACT, TORT, WARRANTY OR OTHERWISE, ARISING IN ANY WAY OUT OF THIS POLICY OR ANY RELATED AGREEMENT, WHETHER OR NOT SUCH PARTY HAD ADVANCE NOTICE OF THE POSSIBILITY OF SUCH DAMAGES.

## Appendix A

### XBRLI INTERNATIONAL

### WITHDRAWAL NOTICE

**NOTE:** All blanks must be completed in order for this Withdrawal Notice to be valid. This Withdrawal Notice is subject to the Intellectual Property Rights Policy (the "Policy") of XBRL International ("XBRLI"), and the XBRLI Processes Recommendation, each as from time to time amended (collectively, both such documents are referred to below as the "Policies and Procedures"). ***All capitalized terms used in this form are intended to have the meanings given to them in Exhibit A attached to this Withdrawal Notice.***

<b>Name of Member or Participant submitting this Withdrawal Notice (the "Submitter")</b>	
<b>Name of Representative Completing this Withdrawal Notice on its Behalf:</b>	
<b>Mailing Address of Representative:</b>	
<b>Email Address of Representative:</b>	
<b>Draft Recommendation to which this Withdrawal Notice relates:</b>	

The Representative hereby represents the following on behalf of him/herself and the Submitter, as the context requires:

1. The Representative is authorized to submit this Withdrawal Notice on behalf of the Submitter, and to make the following representations and warranties.
2. The Submitter has reviewed the Policies and Procedures and agrees that its Withdrawal Notice is being made in full compliance with the same.
3. Subject to paragraph 4 below, the Submitter hereby withdraws from any obligation under the Policy to provide a License to the patent claims Owned by it and identified in Exhibit B to this Withdrawal Notice, together with the portion of the Draft Recommendation to which they relate, to the extent that such patent claims become Necessary Claims under such Draft Recommendation by reason of its adoption as an XBRLI Recommendation.

4. The Submitter reaffirms its obligation to License any of its patent claims that become Necessary Claims under the Draft Recommendation, if it becomes an XBRLI Recommendation, to the extent that such patent claims become Necessary Claims under the XBRLI Recommendation that derives from any Contribution of the Submitter, regardless of whether such patent claims are referenced on Exhibit B to this Withdrawal Notice.

This Withdrawal Notice has been made and submitted on \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Name of Submitter

By: \_\_\_\_\_  
Signature of Representative

Name: \_\_\_\_\_

**Exhibit Index:**

- A: Defined Terms**
- B: Patent Claims (if any)**

## Exhibit A

### DEFINED TERMS

<b><u>Term</u></b>	<b><u>Definition</u></b>
Affiliate	Any entity that is directly or indirectly controlled by, under common control with, or that controls the subject party. For this purpose, "control" means beneficial ownership or the right to exercise more than 50% of the voting power for the entity. Any Member or potential Member that believes that the application of this definition would be unreasonably burdensome to it, as applied in its unique circumstances, may apply for a limited and fact-specific exemption on such form as XBRLI may from time to time make available for that purpose.
Charter	A document specifying the technical purpose and scope of a Working Group
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Contributor	Both a Participant as well as any representative(s) of a Participant, and any other person or entity making a Contribution.
Draft Recommendation	A technical specification or other material that is produced by a Working Group that could, if used or implemented as intended, infringe a claim(s) under an issued patent or a patent application anywhere in the world. A Draft Recommendation includes a technical specification draft before it becomes a Candidate Recommendation or Proposed Recommendation, as defined in the Technical Working Group Process Document.
Implementers	Anyone desiring to use or implement an XBRLI Recommendation, whether affiliated with XBRLI or otherwise.
IPR	An abbreviation of "Intellectual Property Rights." As used in this Policy, IPR means claims in patents and patent applications, copyrights, trademarks and trade secrets.
License	Either (a) an agreement to license Necessary Claim(s) to any Implementer, on a perpetual (except as provided below), non-exclusive and worldwide basis, with such license permitting the licensee to make, have made, use, reproduce, market, import, offer to sell and sell, and to otherwise distribute products that implement such

	Necessary Claim(s) without charge and upon non-economic terms that are reasonable and nondiscriminatory, or (b) a binding, perpetual (except as provided below), commitment, in a form acceptable to XBRLI, not to assert Necessary Claim(s) against any Implementer of the Recommendation to which such commitment relates; provided, that in either case, the foregoing commitment may be withdrawn with respect to any Implementer that asserts a Necessary Claim against any other Implementer of the same XBRLI Recommendation to which the License applies.
Member	An XBRLI member of any class, as defined in the XBRLI by-laws.
Necessarily Infringed	Unavoidable infringement by an implementation of a Required Element of an XBRLI Recommendation, there being no technically or economically reasonable alternative way to implement that element without resulting in such infringement.
Necessary Claims	Those claims under patents and/or patent applications (but not design patents or design registrations) anywhere in the world that would be Necessarily Infringed by the implementation of the Required Elements of a Final Recommendation. Necessary Claims do not include claims covering only specific reference implementations or implementation examples.
Other Work Product	Any Working Group deliverable that is not a Draft Recommendation or Recommendation. Unless the context otherwise requires, any reference to the adoption of Other Work Product shall also be deemed to apply to the adoption of an amendment to that Other Work Product as well. For the avoidance of doubt, Section 3 of this Policy does not apply to Other Work Product
Owned	With respect to any Necessary Claim(s), the word "Owned" includes any Necessary Claim(s) that are controlled but not Owned by the Participant in question, or any of its Affiliates, provided that the Participant in question is (i) entitled to sublicense such Necessary Claim(s), and (ii) would not incur an obligation to pay any royalty or other compensation to the true owner of such Necessary Claim(s) in connection with a sublicense.
Process Documents	The XBRLI Technical Working Group Process and Work Product Process document and the XBRLI Practice Working Group and Work Product Process document, each as from time to time amended
Participant	With respect to a given Working Group, any (i) Member or member organisation of a Member that has enrolled

	in that Working Group, (ii) any Observer (as defined in the Technical Working Group Process Document) that has registered for such Working Group, and (iii) any Representative that has executed a Participation Agreement and enrolled in such Working Group
Representative	Any individual that acts on behalf of a Member, members organisation of a Member, or Observer in connection with a Working Group, or in the completion of any form or notice to be delivered to XBRLI pursuant to the Policy or the Process Documents, including without limitation a Withdrawal Notice.
Required Element	Any element of a Draft Recommendation or Recommendation that has not been identified as "Optional." For the avoidance of doubt, when a Draft Recommendation or Recommendation requires an Implementer to implement one of two or more alternative elements, then all such elements shall be deemed to be "Required Elements."
Review Period	A period of not less than 45 days during which Participants may offer comments on Draft Recommendations prior to adoption as an XBRLI Recommendation.
XBRLI Recommendation	A Draft Recommendation that has been formally adopted by XBRLI. Unless the context otherwise requires, any reference to the adoption of an XBRLI Recommendation shall also be deemed to apply to the adoption of an amendment to an XBRLI Recommendation as well.
Withdrawal Notice	A notice of withdrawal from a Working Group in the form of Appendix A to this Policy, delivered to the Working Group Administrator of such Working Group in such manner and at such address as the Process Documents from time to time specify.
Working Group	A formally Chartered XBRLI Technical Working Group or Practice Working Group that is intended to produce a Recommendation or Other Work Product

**Exhibit B**

**NECESSARY CLAIMS**

List here all Necessary Claim(s) Owned by you

<b>Jurisdiction</b>	<b>Patent Number</b>	<b>Necessary Claim</b>	<b>Affected Portion of Recommendation</b>

## Appendix B

### PATENT CALL TEXT

Please be aware that this meeting is being held under the Intellectual Property Rights Policy adopted by XBRLI. If you do not have a copy of this policy, please see me during this meeting. You may also view and download a copy of that policy at the “Governing Documents” section of the XBRLI website.  
(<http://www.xbrl.org/GoverningDocuments/> )

At this time, I would ask that anyone in attendance inform me if they are personally aware of any claims under any patent applications or issued patents that would be likely to be infringed by an implementation of the Draft Recommendation or Other Work Product which is the subject of this meeting. You need not be the inventor of such patent or patent application in order to inform us of its existence, nor will you be held responsible for expressing a belief that turns out to be inaccurate.