

**XBRL INTERNATIONAL
INTELLECTUAL PROPERTY POLICY
("IP Policy")**

1. DEFINED TERMS

As used in this IP Policy, the following terms have the following meanings:

1.1. **"Adopter"** means any entity that uses or implements one or more XBRL Final Recommendations.

1.2. **"Affiliate"** means any entity that is directly or indirectly controlled by, under common control with, or that controls the subject party. For purposes of this definition, control means direct or indirect ownership of or the right to exercise: (a) greater than fifty percent (50%) of the outstanding shares or securities entitled to vote for the election of directors or similar managing authority of the subject entity; or (b) greater than fifty percent (50%) of the ownership interest representing the right to make the decisions for the subject entity.

1.3. **"Bylaws"** means the duly adopted bylaws of XBRL International.

1.4. **"Compliant Portion"** means only those specific portions of products (hardware, software, services, or combinations thereof) that both: (i) implement and are compliant with all required portions of a Final Recommendation; and (ii) are within the Scope.

1.5. **"Contribution"** means any idea, suggestion, comment, recommendation, feedback, edit, or other contributions made by a Member or Participant for the purpose of proposing a Draft Recommendation or for proposing additions to or modifications of a Draft Recommendation.

1.6. **"Draft Recommendation"** means all or any versions of specifications or taxonomies bearing the title "eXtensible Business Reporting Language" or "XBRL", or any other title collectively chosen by the Members for the purpose of identifying such recommendation, and any portion thereof, with the exception of the Final Recommendation.

1.7. **"Final Recommendation"** means a Draft Recommendation within the Scope that has been approved and adopted by XBRL International in accordance with the approval process set forth in the Rules and Procedures.

1.8. **"Member"** means a legal entity, association, or individual that has executed the XBRL International Membership Agreement and has otherwise completed all other actions necessary under the XBRL International Articles of Incorporation, Bylaws, and all other governing documents, to become a Member of XBRL International, and its Affiliates.

1.9. **"Membership Agreement"** means that certain membership agreement by and between XBRL International and each Member.

1.10. **"Necessary Claims"** means claims of a patent or patent applications, other than design patents and design registrations, that are: (i) owned or controlled by a Member or Participant or their Affiliates now or at any future time; and (ii) necessarily infringed by an implementation of the portions of a Final Recommendation within the bounds of the Scope, where such infringement could not have been avoided by another technically reasonable non-infringing alternative for implementing a Final Recommendation within the bounds of the Scope. Notwithstanding the foregoing, "Necessary Claims" does not include any claims: (w) that read solely on an optional implementation example included in a Final Recommendation;

(x) other than those set forth above, even if contained in the same patent as Necessary Claims; (y) that read solely on any implementations of any portion of a Final Recommendation that are not within the bounds of the Scope; or (z) that, if licensed, would require a payment of royalties by the licensor to non-Affiliate third parties.

1.11. “Participant” means a legal entity, association, or individual that has executed a Participation Agreement with a Member of XBRL International and has otherwise completed all other actions necessary under the XBRL International Articles of Incorporation, Bylaws, and all other governing documents, to become a member of a Member of XBRL International.

1.12. “Participation Agreement” means that certain membership agreement by and between a member and a Member of XBRL International.

1.13. “Recommendations” means both Draft Recommendations and Final Recommendations as such terms are defined herein.

1.14. “Review Period” shall have the meaning set forth in Section 8 below.

1.15. “Rules and Procedures” refers to the “XBRL Processes Recommendation” as initially approved by the XBRL International Steering Committee 2 April 2002 and such amendments to that document as may be subsequently approved by the Steering Committee.

1.16. “Scope” means: documents and data that define the syntax and semantics of XBRL, documents and data that define the syntax and semantics of business reporting definitions encoded in XBRL, and the common framework and infrastructure for applications processing data encoded in XBRL, solely to the extent disclosed with particularity in an XBRL Final Recommendation, and to the extent consistent with the relevant Working Group Charter, where the sole purpose of such disclosure is to enable products and data to interoperate, interconnect, or communicate as defined within such XBRL Final Recommendations. Notwithstanding the foregoing, the Scope does not include: (a) any enabling technologies that may be necessary to make or use any product or portion thereof that complies with the Final Recommendation, but are not themselves expressly set forth in the Final Recommendation (e.g., semiconductor manufacturing technology, compiler technology, object-oriented technology, basic operating system technology, application programming interfaces, etc.); or (b) the implementation of other published specifications developed elsewhere but referred to in the body of the Final Recommendation; (c) any portions of any product and any combinations thereof the purpose or function of which is not required for compliance with the Final Recommendation; or (d) any software code set out in a Recommendation for purposes of illustration, sample implementation, or reference.

1.17. “Trademarks” means any trademark, service mark, trade name, or similar rights in and to the names “XBRL” and “eXtensible Business Reporting Language”, whether registered or not.

1.18. “Working Group” means any committee or subcommittee of XBRL International created in accordance with the Rules and Procedures that is charged with developing Recommendations.

1.19. “XBRL” means the eXtensible Business Reporting Language set of Recommendations, administered by XBRL International.

1.20. “XBRL International” means the Delaware nonprofit corporation whose goal it is to develop and promote the adoption of XBRL Recommendations.

2. INTELLECTUAL PROPERTY AND OTHER OBLIGATIONS

Each Member and Participant will be bound to each of the terms of this IP Policy. Each Member and Participant further acknowledges and agrees, however, that the Board of Directors, Working Groups, and the Members and Participants of XBRL International have no obligation to incorporate any Contribution into a Draft Recommendation or a Final Recommendation, nor any obligation to utilize, publish, or disseminate any Contributions. The implementation and use of a Recommendation by a Member or Participant is voluntary; accordingly, no Member or Participant will have any obligation to implement any Recommendations adopted or published by XBRL International, or any obligation to use, commercialize, or otherwise market any technology that results from the Recommendation development process conducted by XBRL International and its Members and Participants.

3. CONFIDENTIALITY; PUBLICITY

3.1. No Confidentiality for Individual Contributions or Final Recommendation. Unless separately contractually bound otherwise, each Member and Participant acknowledges and agrees that Contributions are made on a non-confidential basis, and that no Member or Participant will have any obligation of confidentiality with regard to any Contribution or the Final Recommendation.

3.2. Publicity; Press Releases. Any Member or Participant may make press or other public announcements regarding its activities as a Member or Participant, and may state in such announcement the identity of all (as distinguished from some) of the other Members and Participants. Except for the foregoing, no Member or Participant will refer in any press release or other public announcement to the working group, committee or other activities of a particular Member or Participant occurring within XBRL International meetings and communication forums without the prior written consent of such Member or Participant.

4. COPYRIGHTS

4.1. Ownership of XBRL Recommendations. Subject to the ownership of the copyright in each Contribution by its respective Contributor in accordance with section 4.2 below, XBRL International will own the copyright in the Final Recommendation.

4.2. License From Members and Participants to XBRL International. Each Member or Participant that makes a Contribution grants to XBRL International a non-exclusive, perpetual, non-transferable, royalty-free, worldwide license under all copyrights contained in such Contributions, to edit, store, copy, reproduce, publish, publicly display, modify, and distribute such Contributions, and to prepare derivative works of the same, for the sole purpose of developing Draft Recommendations and Final Recommendations within the Scope. Each Member and Participant further grants to XBRL International the right to sublicense to XBRL Adopters (without the right to further sublicense) the right to store, copy, reproduce, publish, and distribute its Contributions, but only to the extent such Contributions have been incorporated into a Final Recommendation and are within the Scope. Notwithstanding the generality of the foregoing, and subject to the licenses granted herein, each Member and Participant reserves ownership of the copyright in its respective Contributions.

4.3. License From XBRL International to Members and Participants. Effective upon the adoption of a Final Recommendation, XBRL International hereby grants to each Member and Participant a non-exclusive, perpetual, non-transferable, royalty-free, non-sublicenseable, worldwide license under all copyrights contained in a Final Recommendation, to copy, reproduce, publish, perform, publicly display, and distribute such Final Recommendation for the sole purpose of implementing and using such Final Recommendation within the Scope.

5. TRADEMARKS

5.1. Selection of Trademarks. Each Member and Participant agrees not to assert against XBRL International or any other Member or Participant any rights they may have now or hereafter in the Trademarks. Before the adoption of a new name or logo, the Board of Trustees (or the Steering Committee, prior to establishment of a Board of Trustees) will communicate a proposed name or logo to the Members and Participants for comment and each Member and Participant will provide notice to the Board of Trustees if such Member or Participant believes it may have rights in such new name or logo.

5.2. Use of the Trademarks. Each Member and Participant hereby agrees that, to the extent it uses the Trademarks, it will only use the Trademarks to label and promote products in which all included features and functions of a Final Recommendation reasonably capable of being implemented have been so implemented. No Member or Participant will use or adopt any trademarks, service marks, or other designations for any product, service, or specification likely to cause confusion with any of the Trademarks. No Member or Participant will be obligated to use any of the Trademarks on any product, advertising, or on any other material in any manner.

6. PATENTS

6.1. Obligation to License Necessary Claims. Effective upon the adoption of a Final Recommendation pursuant to the Rules and Procedures, each Member and Participant and their Affiliates agrees to grant to each other Member, Participant, and all Adopters a nonexclusive, nontransferable, non-sublicenseable worldwide license, on royalty-free and otherwise reasonable and non-discriminatory terms, to all Necessary Claims to make, have made, use, have used, sell, have sold, offer to sell, import, and distribute Compliant Portions; provided, however, that such license need not extend to any part or function of a software or hardware product in which a Compliant Portion is incorporated that is not itself a Compliant Portion.

6.2. Assignment of Necessary Claims. Each Member, Participant and their Affiliates agree and warrant that, after the Effective Date of this Agreement, any transfer or assignment of a patent or patent application having Necessary Claims to a third party will be subject to the terms of this Agreement and will not affect any license Member, Participant or their Affiliates has already granted nor the obligation to grant licenses pursuant to this Agreement.

6.3. XBRL International will not knowingly adopt a Recommendation, the use of which is or may be subject to payment of patent royalties or license fees to any entity.

7. NOTICES

All reproductions of Final Recommendations must include any copyright notices and disclaimers contained in the Final Recommendation. The Members agree that any publication of the Final Recommendation will include, in addition to the notices required under this IP Policy, appropriate copyright notices and other prominent notices reasonably designed to prevent a third party from claiming that any rights have been granted by implication or estoppel because of such publication. The following notices will be included in (a) any document submitted by members for incorporation into an official document of XBRL International (b) Working drafts, Recommendations, and other documents submitted and signed by officers of members:

Each formal XBRL document, and each non-normative XBRL related material that the contributor wishes for XBRL International to distribute via e-mail, its web site, conference proceedings or media, will contain an appropriate copyright notice as follows:

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Copyright © [Date], [Name of Submitting Company B]

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XBRL International encourages all interested parties to bring to its attention, at the earliest possible time, the existence of any intellectual property rights pertaining to the Scope. For this purpose, all drafts submitted for comment shall include on the cover page the following text:

Recipients of this draft are invited to submit, with their comments, notification of any relevant patent rights of which they are aware and to provide supporting documentation.

The following notice will be included in all formal XBRL International documents, Working drafts, Recommendations, and other documents submitted and signed by officers of Members and Participants:

The attention of users of this document is directed to the possibility that compliance with or adoption of XBRL International Recommendations may require use of an invention covered by patent rights. XBRL International shall not be responsible for identifying patents for which a license may be required by any XBRL International Recommendation, or for conducting legal inquiries into the legal validity or scope of those patents that are brought to its attention. XBRL International Recommendations are prospective and advisory only. Prospective users are responsible for protecting themselves against liability for infringement of patents. XBRL International takes no position regarding the validity or scope of any intellectual property or other rights that might be claimed to pertain to the implementation or use of the technology described in this document or the extent to which any license under such rights might or might not be available; neither does it represent that it has made any effort to identify any such rights. Members of XBRL International agree to grant certain licenses under the XBRL International Intellectual Property Policy (www.xbrl.org/legal).

8. RECOMMENDATION REVIEW PERIOD

Each Member will have the opportunity to review a Draft Recommendation before it is adopted as a Final Recommendation. XBRL International will notify all Members, and Members will notify their

Participants, in writing or by email when a Draft Recommendation has been released by a Working Group for review, and the review period will be no less than be sixty (60) days from the date of such notice (hereinafter, the “Review Period”). During the Review Period, any Member or Participant may identify with particularity any portions of a Draft Recommendation it finds objectionable. Any Member or Participant objecting to any portion of the Draft Recommendation will provide a reasonable explanation for its objection, and will identify all portions of a Recommendation that form the basis for its objection. No Member or Participant will have any duty to perform any patent search. At the end of the Review Period, the Steering Committee may vote to adopt or reject a Draft Recommendation pursuant to the Rules and Procedures.

9. WITHDRAWAL

9.1. Conditions and Procedure for Withdrawal. A Member or Participant may withdraw from a Working Group and certain of its obligations under this IP Policy at any time. The timing of such withdrawal will determine the effect on the licensing and other obligations of such Member or Participant as specified in this Section below. A Member or Participant that wishes to withdraw should provide written notice to the XBRL International Secretary of its decision to withdraw from the respective Working Group. The withdrawal of the Member or Participant will be deemed effective as of the date of such notice.

9.2. Effect of Withdrawal. The withdrawal of a Member or Participant from an XBRL International Working Group will have the following effects:

9.2.1. Withdrawals That Terminate Certain Licensing Obligations of This IP Policy. If a Member or Participant withdraws either: (i) before the Review Period with regard to a particular Working Group, as described in Section 8 above; or (ii) during the Review Period with regard to a particular Working Group (provided that in the case of (ii), the Member or Participant seeking withdrawal has both: (a) identified with reasonable particularity a Contribution of another Member or Participant in the relevant Draft Recommendation that reads on a Necessary Claim of such withdrawing Member or Participant, and (b) reasonably attempted to cooperate with the other Members and Participants to resolve its concerns before the end of the Review Period), then with regard to such withdrawing Member or Participant:

9.2.1.1 Sections 1 (definitions), 4 (copyrights), 5 (trademarks), 9 (withdrawal) and 10 (reservation of rights) will continue in full force and effect; and

9.2.1.2 with respect to Contributions made by withdrawing Member or Participant, the patent licensing obligations set forth in Section 6 will survive; and

9.2.1.3 all other rights, licenses, obligations, terms, and conditions of this IP Policy will terminate, including any patent licensing obligations withdrawing Member or Participant may otherwise have had arising out of Contributions made by others.

9.2.2. Withdrawals That Do Not Terminate Licensing Obligations of This IP Policy. If a Member or Participant withdraws in a manner that is inconsistent with Section 9.1 above, then with regard to withdrawing Member or Participant:

9.2.2.1 Sections 1 (definitions), 4 (copyrights), 5 (trademarks), 6 (patents), 9 (withdrawal), and 10 (reservation of rights) will continue in full force and effect; and

9.2.2.2 all other rights, licenses, obligations, terms, and conditions of this IP Policy will terminate with respect to such withdrawing Member or Participant.

10. RESERVATION OF RIGHTS

Each Member and Participant hereby agrees that all rights not expressly granted hereunder are expressly reserved, and no licenses are granted, nor will they be implied, except as expressly stated herein. Notwithstanding anything herein to the contrary, each Member and Participant reserves all underlying ownership of its intellectual property rights, and no assignment or transfer of such rights is contemplated hereunder or effected by this IP Policy.

11. CONTRIBUTIONS SUBJECT TO ADDITIONAL RESTRICTIONS OR CONDITIONS

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12. NO OTHER WARRANTY

All parties acknowledge that all information provided as part of the Final Recommendation development process, including the Initial Recommendation, Draft Recommendations and the Final Recommendation itself, are all provided "AS IS" WITH NO WARRANTIES WHATSOEVER, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, EXCEPT AS PROVIDED UNDER SECTION 11, AND THE PARTIES EXPRESSLY DISCLAIM ANY WARRANTY OF MERCHANTABILITY, NONINFRINGEMENT, FITNESS FOR ANY PARTICULAR PURPOSE, OR ANY WARRANTY OTHERWISE ARISING OUT OF ANY PROPOSAL, RECOMMENDATION, OR SAMPLE.

13. LIMITATION OF LIABILITY

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