



Licensing Incentive Framework for Technologies ("LIFT"): Past Use 理論上の過去分支払債務("PUTL") 1/6

想定料率に基づく新規ライセンシーの

理論上の過去分支払債務の決定 Past Use Theoretical Liability ("PUTL")

Determination of new licensee Past Use Theoretical Liability based on the assumed royalty rate





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理論上の過去分支払債務("PUTL")

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係数「w」を使用し、 過去分の支払債務 (以下「PULP」)を計算

A liability coefficient "W" is used to determine the Past Use Liability Payable ("PULP")

ライセンス市場浸透率

係数W

Licensable Market Penetration ("LMP")	Coefficient W ("W")
0% ≤ LMP < 5%	10%
5% ≤ LMP < 15%	15%
15% ≤ LMP < 25%	30%
25% ≤ LMP < 35%	45%
35% ≤ LMP < 45%	60%
45% ≤ LMP < 55%	80%
55% ≤ LMP	100%





理論上の過去分支払債務("PUTL") 3/6 想定料率に基づく新規ライセンシーの

> 係数「w」を使用し、 過去分の支払債務 (以下「PULP」)を計算

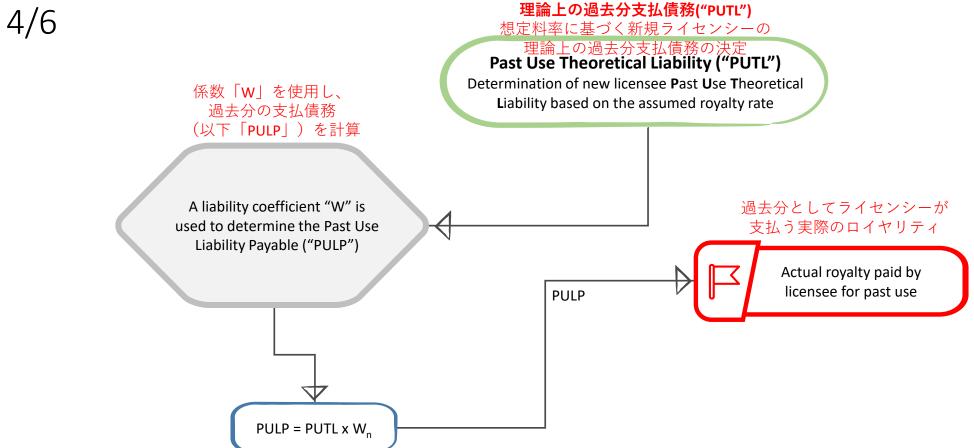
A liability coefficient "W" is used to determine the Past Use Liability Payable ("PULP")

PULP = PUTL x W_n

理論上の過去分支払債務の決定 Past Use Theoretical Liability ("PUTL") Determination of new licensee Past Use Theoretical Liability based on the assumed royalty rate

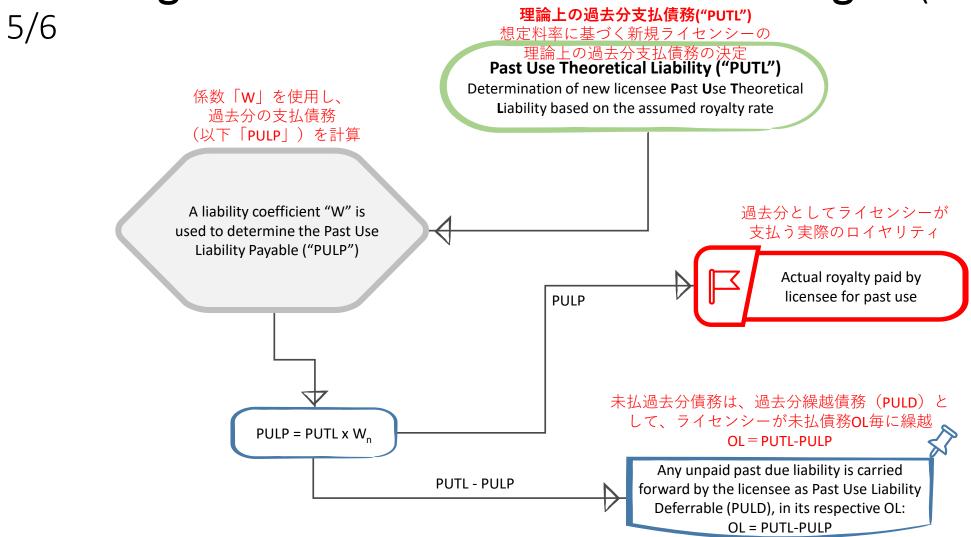






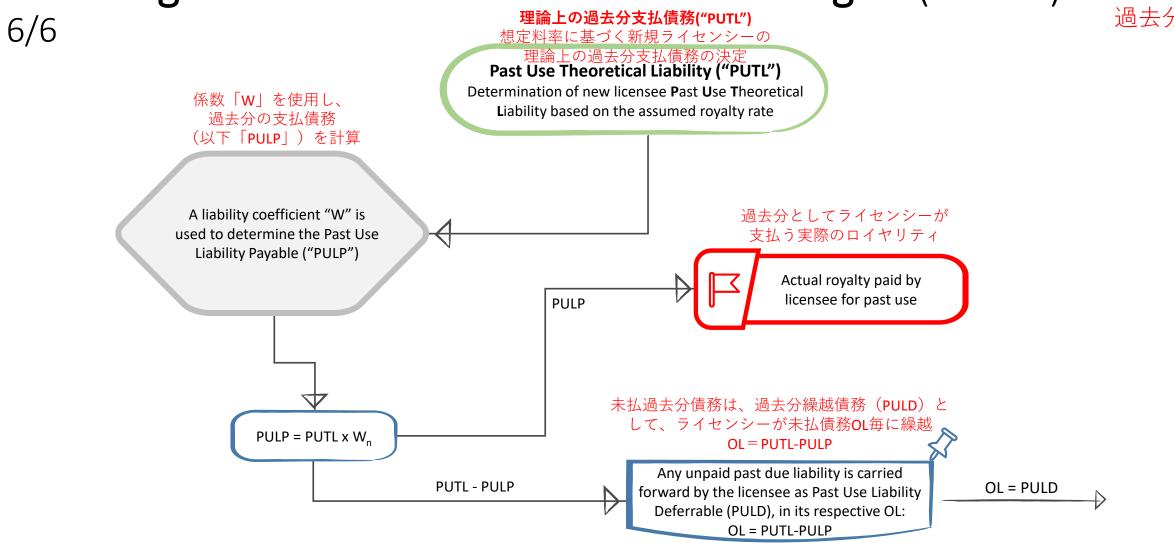
















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理論上のランニングロイヤリティ支払債務("RRTL") 想定料率に基づき、各四半期ごとに決定

Running Royalty Theoretical Liability ("RRTL")

based on the assumed royalty rate is determined in each quarter





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四半期ごとに決定される係数Wを使用し、 ランニングロイヤリティ(RRP)と 繰越ランニングロイヤリティ(RRD)を決定

> A liability coefficient "W" is determined quarterly. W is used to determine both Running Royalty Payable ("RRP") and **Running Royalty Deferrable** ("RRD")

理論上のランニングロイヤリティ支払債務("RRTL")

想定料率に基づき、各四半期ごとに決定

Running Royalty Theoretical Liability ("RRTL") based on the assumed royalty rate is determined in each quarter

ライセンス市場浸透率

係数W

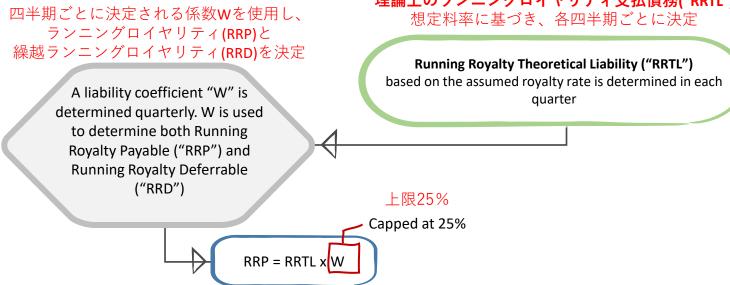
Licensable Market Penetration ("LMP")	Coefficient W ("W")
0% ≤ LMP < 5%	10%
5% ≤ LMP < 15%	15%
15% ≤ LMP < 25%	30%
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35% ≤ LMP < 45%	60%
45% ≤ LMP < 55%	80%
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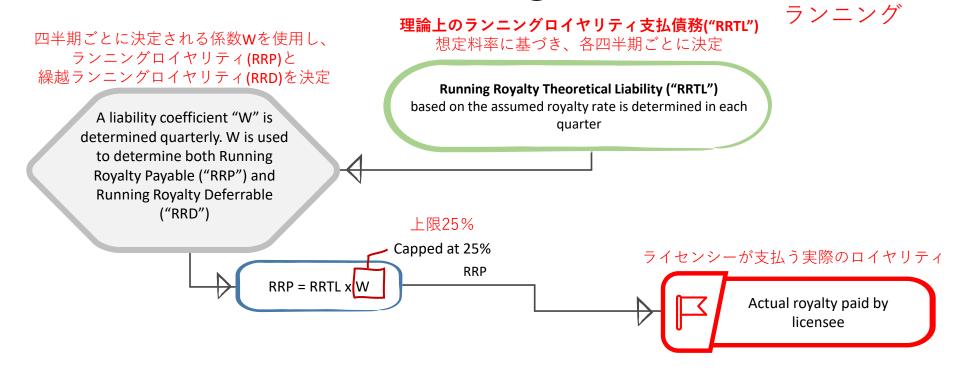
ランニング 理論上のランニングロイヤリティ支払債務("RRTL")







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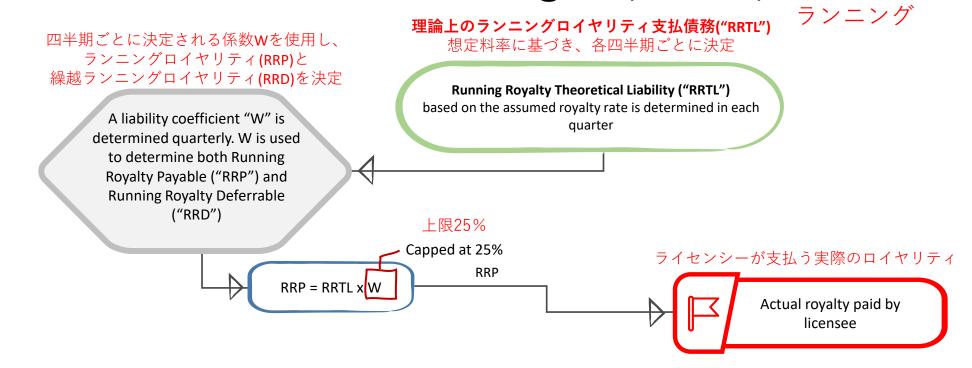






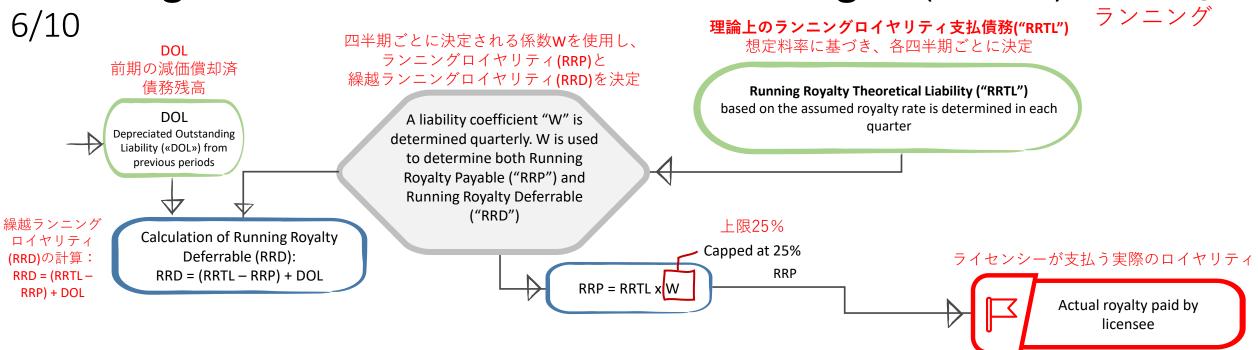
DOL 前期の減価償却済 債務残高

DOL
Depreciated Outstanding
Liability («DOL») from
previous periods







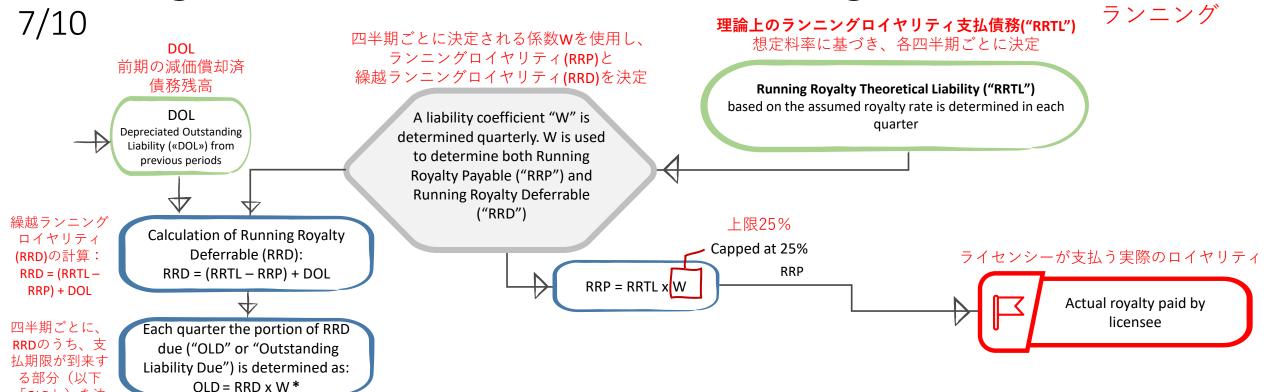




「OLD」)を決定: OLD=RRDxW*



Licensing Incentive Framework for Technologies ("LIFT"): Running



*RRDとOLDの差額が繰り越される ランニング

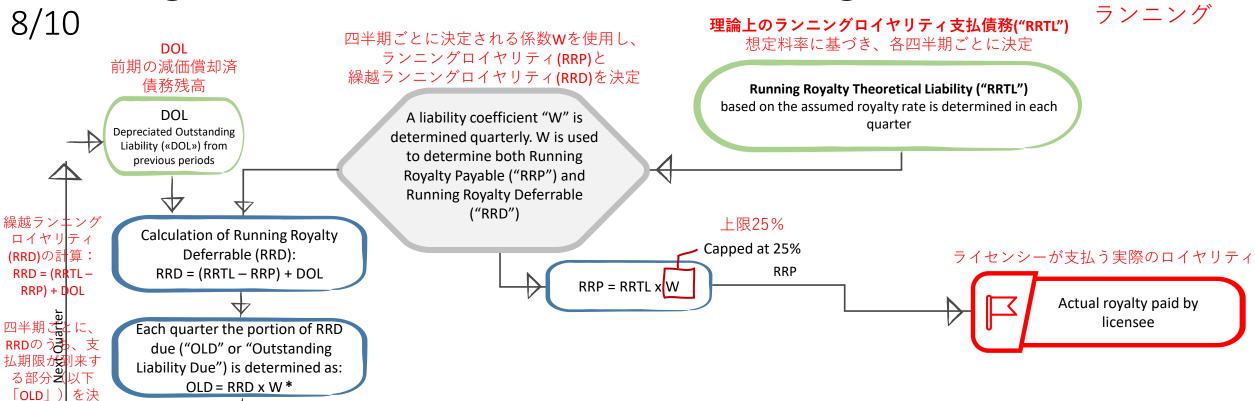
^{*} The difference between RRD and OLD is deferred



定: OLD = RRD x W*



Licensing Incentive Framework for Technologies ("LIFT"): Running



*RRDとOLDの差額が繰り越される ランニンク

繰越金額: OL=RRD-OLD Deferred amount: OL=RRD - OLD

Licensing Incentive Framework for Technologies - LIFT: Running

^{*} The difference between RRD and OLD is deferred





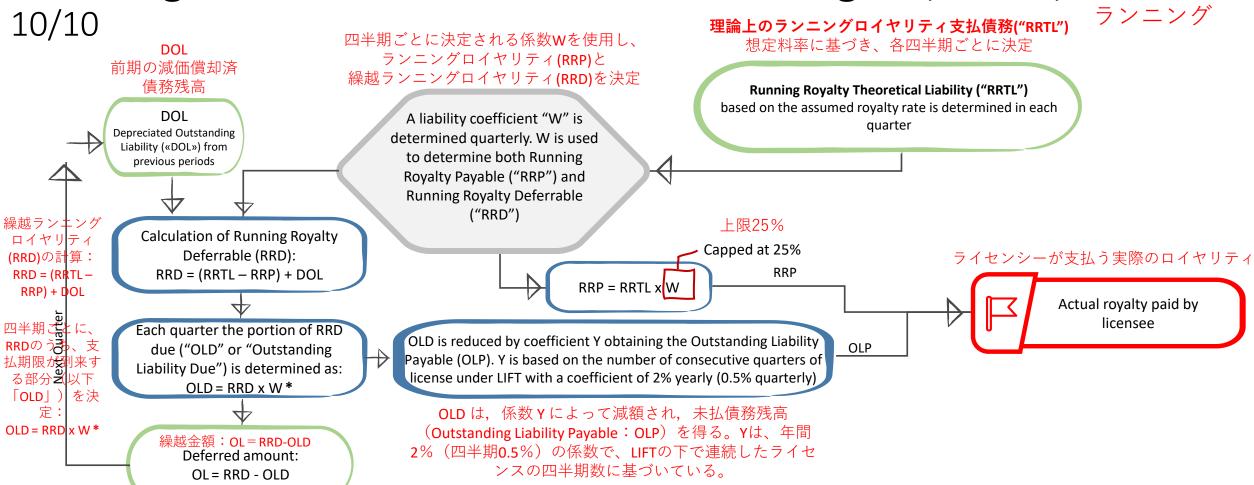
ランニング 9/10 理論上のランニングロイヤリティ支払債務("RRTL") 四半期ごとに決定される係数wを使用し、 想定料率に基づき、各四半期ごとに決定 DOL ランニングロイヤリティ(RRP)と 前期の減価償却済 繰越ランニングロイヤリティ(RRD)を決定 債務残高 Running Royalty Theoretical Liability ("RRTL") based on the assumed royalty rate is determined in each DOL A liability coefficient "W" is quarter **Depreciated Outstanding** determined quarterly. W is used Liability («DOL») from to determine both Running previous periods Royalty Payable ("RRP") and Running Royalty Deferrable V ("RRD") 繰越ランキング 上限25% Calculation of Running Royalty ロイヤリティ Capped at 25% (RRD)の計算: Deferrable (RRD): ライセンシーが支払う実際のロイヤリティ RRP RRD = (RRTL -RRD = (RRTL - RRP) + DOL $RRP = RRTL \times W$ RRP) + DOL Actual royalty paid by licensee 四半期ごに、 Each guarter the portion of RRD OLD is reduced by coefficient Y obtaining the Outstanding Liability RRDのうる、支 due ("OLD" or "Outstanding Payable (OLP). Y is based on the number of consecutive quarters of 払期限が到来す Liability Due") is determined as: license under LIFT with a coefficient of 2% yearly (0.5% quarterly) る部分と以下 OLD = RRD x W * [OLD] を決 OLD は、係数 Y によって減額され、未払債務残高 定 OLD = RRD x W * (Outstanding Liability Payable: OLP) を得る。Yは、年間 繰越金額:OL=RRD-OLD 2% (四半期0.5%) の係数で、LIFTの下で連続したライセ Deferred amount: ンスの四半期数に基づいている。 OL = RRD - OLD

*RRDとOLDの差額が繰り越される ランニング

^{*} The difference between RRD and OLD is deferred







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