

| No. | Concept | Occur Parent rence | IFRST Team Comments | Reviewer's comments |
|----------|---|---|--|---------------------|
| APPROVED | | | | |
| 1 | Licence fee income | 7 Revenue [abstract] | | |
| 2 | Selling, general and administrative expense | 8 Material income and expense [abstract] | Unknown relation to "Distribution and administrative expense", however SG&A seems to be a common term and all companies use exactly the same wording. | |
| 3 | Current materials and supplies to be consumed in production process or rendering services | 11 Classes of current inventories, alternative [abstract] | This element already exists in IFRS for SMEs and is consistent with a classification of inventories based on definition in IAS 2.6. We suggest to add the SMEs classification of inventories as alternative to the current classification in full. | |
| 4 | Current inventories held for sale | derive Classes of current inventories, alternative [abstract] | as above | |
| 5 | Description of accounting policy for taxes other than income tax [text block] | 8 Disclosure of summary of significant accounting policies [text block] | | |
| 6 | Description of accounting policy for warrants [text block] | 6 Disclosure of summary of significant accounting policies [text block] | | |
| REJECTED | | | | |
| 1 | Net profit/loss for the year | 5 Equity | <u>discussed separately during the meeting</u> | |
| 2 | Patents and licences [member] | 5 Intangible assets other than goodwill [member] | This is a mix of parts of two existing elements ("Licences and franchises [member]" and "Copyrights, patents and other industrial property rights, service and operating rights [member]") and the count is border-line (even within an industry | |
| 3 | Laboratory equipment [member] | 4 Property, plant and equipment [member] | Count too low, however we do have "Office equipment [member]", "Computer equipment [member]" as well as "Communication and network equipment [member]" | |
| 4 | Maturity analysis in days [members] | 14 Maturity [axis] | It has been decided with the XQRT that members referring to equivalent monthly time bands shall be used. | |