ABBREVIATION

TRIPS - Trade Related Aspects of intellectual Property Rights
WIPO - World Intellectual Property Organizations
WCO - World Custom Organization
UNCITRAL - United Nations Commission on International Trade Law
E.U. - European Union
I.P. - Intellectual Property
P.C.T. - Patent Cooperation Treaty
I.C. - Integrated Circuit
UPOV - International Convention for the Protection of New varieties Plants.
CAFR - Comprehensive Annual Financial Reports
GASB - General Accounting Standards Board
SAO - State Auditor’s Office
AS-26 - Accounting Standard
IFRS - International Financial reporting Standard
IAS-38 - Intellectual Accounting Standard
IASC - International Accounting Committee
IASB - International Accounting Standard Board
FASB - The Financial Accounting Standards Board
FRS - Financial Reporting Standard
FRSSE - Financial Reporting Standard for similar entities
IASC - International Accounting Standards Committee
RBV - Resource based value
VRIO - Valuable, Rene, Inmita organizational support
GIT - Global Intangible Tracker 2007
TEV - Total enterprise value
B.T. - Business Today
CMIE - Center for monitoring Indian economy
ICAI - The Institute of Chartered Accounts of India
SEBI - The Securities & Exchange Board of India
PE - Private Equity
VC - Value Capital
SME - Small Medium enterprises
R&D - Research & Development
IPO - Initial Public Offering
CEAC - Copyright Enforcement Tariff & Trade
MTN - Multilateral trade Negotiations
SICLDR - The Semiconductor integrated Circuits Layout- Design Registry
SBB - State Biodiversity Boards
BMC - Biodiversity Management Committees
NBA - National Biodiversity Authority
ICRA - Indian Council of Agricultural Research
ISRO - Indian Space Research Organisation
TIFAC - Technology Information Forecasting Assessment Council
I.B. - Internal Bureau
PLT - The Patent Law Treaty
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>IP</td>
<td>Internet Protocol</td>
</tr>
<tr>
<td>IANA</td>
<td>Internet Assigned Number Authority</td>
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<tr>
<td>ICANN</td>
<td>Internet Corporation for Assigned Names and Number</td>
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<tr>
<td>IVS</td>
<td>International Valuation Standards</td>
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<tr>
<td>EBIT</td>
<td>Earning before Interest on Tax</td>
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<tr>
<td>PFI</td>
<td>Prospective financial information</td>
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<tr>
<td>CAC</td>
<td>Contributory Asset Change</td>
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<tr>
<td>CAPM</td>
<td>Capital Asset Pricing Model</td>
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<tr>
<td>CU</td>
<td>Currency Unit</td>
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<tr>
<td>DCF</td>
<td>Discounted Cash Flow</td>
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<tr>
<td>EBITDA</td>
<td>Earning before interest tax depreciation and amortization</td>
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<tr>
<td>GN</td>
<td>Guidance Note</td>
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<tr>
<td>USGAAP</td>
<td>US Generally Accepted Accounting Principles</td>
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<tr>
<td>IPR&amp;D</td>
<td>In-process Research &amp; Development</td>
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<tr>
<td>WACC</td>
<td>Weighted average cost of capital</td>
</tr>
<tr>
<td>WARA</td>
<td>Weighted average return of assets</td>
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