



- b) The book value of common equity plus net working capital
- c) The value of long term debt plus the value of common stock
- d) The value of monetary plus tangible plus intangible assets

**Q5.** Which of the following are equivalent to the value of a business enterprise

- e) The total assets shown on the balance sheet
- f) The book value of common equity plus net working capital
- g) The value of long term debt plus the value of common stock
- h) The value of monetary plus tangible plus intangible assets

**Section B**

**20 Marks (2x10)**

**Q6.** “Intellectual property value is a function of multiple factors” justify the statement.

**Q7.** What is role of IP valuation in IPR infringement suits?

**Section C**

**20 Marks (2x10)**

**Q8.** Company ‘A’ is doing business of anti-virus software’s? Owner of company A wants to sell his company? Prepare a check list of documents to be reviewed before doing valuation.

**Q9.** Analyze the main concerns of IP Valuation. What are the legal challenges faced in relation to IP Valuation.

**Section D**

**[50 Marks]**

**Q10.** Company ‘X’ has to determine the value of the assets for the purpose of filing Income Tax. Kindly explain the following question

- a. What all IP can be audited? **(10 Marks)**
- b. What are the objectives of conducting an IP Audit? **(10 Marks)**
- c. Suggest the key steps involved in conducting an IP Audit **(15 Marks)**

**Q11.** One multinational company name Sony, dealing in different type electronic items, has a brand name in the market and also has a registered trademark in its name. Company has got many requests from different organizations for licensing of their trademark.

- a. Prepare a valuation report and suggest the company which one will be the suitable method for the company to determine highest value of its trademark.

**(15 Marks)**

Roll No: -----



## UNIVERSITY OF PETROLEUM AND ENERGY STUDIES

End Semester Examination – December, 2017

Program/course: B. TECH.(ET), LL.B. (Hons.) IPR 2012

Semester : XI

Subject: IP Valuation

Max. Marks : 100

Code : LLBL 654

Duration : 3 Hrs

No. of page/s: 3

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### Section A

10 Marks (2x5)

**Q1.** Intellectual Property Rights (IPR) protect the use of information and ideas that are of

- a) Ethical value
- b) Social value
- c) Commercial value
- d) None of the above

**Q2.** The income approach to valuation requires which of the following inputs

- a) An estimate of physical deterioration
- b) A discount rate reflecting appropriate risk flow
- c) The amount of expected income
- d) An analysis of comparability with other properties

**Q3.** Which of the following are equivalent to the value of a business enterprise

- i) The total assets shown on the balance sheet
- j) The book value of common equity plus net working capital
- k) The value of long term debt plus the value of common stock
- l) The value of monetary plus tangible plus intangible assets

**Q4.** What are the types of IP audit?

- a) General Purpose IP Audit
- b) Event Driven IP Audit
- c) Limited Purpose Focused Audits

d) All of the above

**Q5.** What is the full form of TRIPS?

**Section B**

**20 Marks (2x10)**

**Q6.** “Intellectual property value is a function of multiple factors” justify the statement.

**Q7.** What is IP Auditing? What is the importance of conducting an IP Audit for any business entity?

**Section C**

**20 Marks (2x10)**

**Q8.** ‘Intellectual property derives its value from a wide range of significant factors’. Analyze the factors deriving the IP.

**Q9.** Analyze the main concerns of IP Valuation. What are the legal challenges faced in relation to IP Valuation

**Section D:**

**50 Marks**

Broadcom Limited is a leading designer, developer and global supplier of a broad range of digital and analog semiconductor connectivity solutions that serve the wired infrastructure, wireless communications, enterprise storage and industrial markets.

Broadcom's product portfolio serves multiple applications within four primary end markets: wired infrastructure, wireless communications, enterprise storage and industrial & others. Its diverse product portfolio includes:

*Semiconductors for set-top/CMTS, cable modems, and PON/DSL, Ethernet NICs, filters and amplifiers, ASIC, wireless connectivity solutions, embedded processors, HDD/SSD controllers, enterprise SAS/SATA/Fibre Channel connectivity, data center switches and routers, optical isolation/motion encoders/LEDs, and fiber optic solutions.*

Applications for Broadcom’s products in the above-mentioned target markets include data center networking, home connectivity, set-top box, broadband access, telecommunications equipment, smartphones and base stations, data center servers and storage, factory automation, power generation and alternative energy systems, and electronic displays.

- • Data Center Networking

Broadcom storage connectivity solutions help maximize server speed and uptime, providing the foundational technologies that make hyperscale data centers possible.

- Enterprise Storage

Broadcom enterprise storage solutions provide the connectivity, scalability, performance, and manageability required for data-intensive applications including web and cloud.

- Broadband and Wired Networking

Broadcom wireline solutions address critical technical challenges across various levels of the network infrastructure with a diverse portfolio of innovative fiber optics and chip solutions.

- Wireless and Mobile Communications

Broadcom's innovative, market-leading communication solutions are enabling next-generation mobile devices, cellular networks, and data center solutions.

Reporting record quarterly revenues of \$2.13 billion and strong cash flow of \$621 million, Broadcom posted a stellar Q3 2012 on October 23. The company saw strong growth in all three businesses - Connectivity & Baseband, Network Solutions and Broadband - with the mobile and wireless segment posting the fastest growth on strong demand for connectivity solutions. The smartphone business constitutes the majority of Broadcom's connectivity business. Broadcom declared that some of its customers will ramp a higher number of mid-range and higher-end smartphones with its dual-core products.

**Q1.** Find out key factors from the point of view of valuation in above problem.

**[15 Marks]**

**Q2.** Prepare a valuation report applying all methods of valuation.

**[35 Marks]**