

知识产权审计：充分利用你的 IP 资产

Using IP audits to make the most of your IP assets



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随着全球向知识经济转变，IP 的重要性直线上升，成为当今世界商业中不可或缺的部分。而在几十年前，由于公司未能意识到 IP 的重要性，它们更关注房屋、工厂和机器等有形资产，并不关注商标、著作权、专利和地理标志等无形资产。现在，对 IP 及其重要性的认识使得 IP 审计概念变得重要。

IP 审计是系统性地评估公司拥有的 IP 及相关风险和机遇。IP 审计涉及对公司已拥有、使用和取得的 IP 进行分析，以及如何管理、维持和使用。IP 审计评估 IP 资产并解释公司可以如何使用 IP 以推动实现商业目的和目标。它还有助于找出并未使用的 IP 资产的最佳潜力。IP 审计有助于审查、保护和促进 IP，是实施 IP 资产管理的最佳实践做法。

为什么要 IP 审计？

与有形资产一样，必须要识别、保护和维持 IP 以使其价值最大化，减少第三方滥用的可能性并防止意外损失。对无形资产进行彻底的检查和分析是非常重要的，因为它使得公司可以确定其 IP 资产并就此进行决策，它还可以使 IP 资产面对的任何危险或可能的侵权行为浮出水面。

从陶氏化学案例中可以看出 IP 审计的重要性。1994 年，陶氏化学通过 IP 审计，舍弃不需要的专利节省了 5000 万美元的税费和专利维持费，另外取得了 2500 万美元的专利许可收入。同样，IBM 自 1993 年起通过许可其非核心技术取得了 10 亿美元的收入，如果 IBM 没有进行 IP 审计，那么这些技术就不会被许可。

1998 年劳斯莱斯交易案进一步强调了

IP 审计的重要性。1980 年，劳斯莱斯股份有限公司向英国维克斯集团出售了劳斯莱斯汽车制造公司。1998 年，维克斯集团决定出售劳斯莱斯汽车制造公司，在竞标中大众公司的出价高于宝马。但是随后大众意识到他们只是购买了劳斯莱斯的工厂、飞翔女神标志和进气格栅散热器标志，但是品牌和商标仍然是属于母公司劳斯莱斯股份有限公司。之后在同一年，劳斯莱斯股份有限公司许可宝马使用其品牌和商标，许可费为 4000 万英镑（6250 万美元）。

如何进行 IP 审计？

采用的审计类型取决于审计目标和范围，因此进行 IP 审计首先要确定目标和范围。随后是任命审计团队。对于团队的组成没有硬性的规定，不过其组成应当很谨慎，并牢记审计目标。IP 审计团队应当由法律顾问、管理人员以及在涉及技术问题时具有技术知识的成员组成。

审计团队应当收集与公司相关的信息。审计团队可以向员工发放问卷，员工应当使审计团队清楚了解公司的业务范围和程度、产品和服务类型及其与 IP 的关系、内部政策和程序、与过去交易相关的信息。

下一步是准备审计方案，明确目标、范围、预计时间表、预算和审计方案各领域的负责人。审计团队应当制作清单以确保审查过程中没有遗漏任何方面。

审计团队必须审查内部政策和程序，以及公司日常执行的保密程序。比如，新颖性是授予专利的必要条件。未能保守有关发明的秘密可能会导致公司丧失专利权，从而导致商业损失。必须制定相关政策以确保员工只有在有必要知悉的情况下才能获

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得信息。审计团队必须识别确认 IP 资产并确定其所有权和法律状态。

审计团队必须审查公司在签署合同时遵守的程序。如有必要，公司法务和技术主管应当在合同定稿前一同审阅，以确保公司的权利得到了适当保护。审计团队还必须分析劳动合同、销售协议或合作销售协议、特许经营等协议以及诉讼相关文件。

IP 审计完成时应当出具审计报告。这份报告首先应当介绍审计目标、审计方案以及审计方式和分析结果。审计报告应当说明公司拥有的每项 IP 资产并说明取得日期、开发者、证书（如有）、转让、转移以及是否进行注册。审计报告还应当说明审计团队遇到的任何缺陷，以及改正这些缺陷或问题可以采取的方法。IP 审计可以发现公司侵犯第三方权利的 IP。发出侵权警告可以使公司采取预防措施，比如取得许可或至少可以评估其责任和抗辩理由。审计报告是高度保密的文件，应当只能提供给公司及其员工。

总结

在当今世界，公司将 IP 审计看做一种自我评估形式，在这个过程中评估自身的资产，决定利益最大化的方案，并在不断变化的经济和法律环境中跟上其资产价值的变化。公司成功的一个极其关键因素是充分认识公司持有的 IP 并理解和利用其真正价值。

公司应进行定期的 IP 审计，以确保公司及其员工遵守审计报告中提出的建议，并遵守了公司的政策、指南和程序。一旦完成了全面的 IP 审计，公司只需定期花很少的精力和费用审视公司的 IP 资产并根据需要作出适当的决策。■

With the global transition to a knowledge-based economy, the importance of intellectual property (IP) has skyrocketed, making it an indispensable part of business in today's world. Until a few decades back this aspect of business was neglected as enterprises and businesses failed to appreciate its importance, focusing more on tangible assets such as buildings, factories and machineries, and not on intangible assets like trademarks, copyrights, patents and geographical indications. This recognition of IP and its importance has brought the concept of IP audits to the forefront.

IP audits are systematic reviews of IP owned by the enterprise and their related risks and opportunities. They involve analysis of IP owned, used and acquired by a business, and how it is managed, maintained and utilized. IP audits examine the IP assets and explain how they may be used by the enterprise to promote its business objectives and goals. They also help in identifying those IP assets not being utilized to their optimal potential. They can help examine, protect and enhance IP, and implement best practices for IP asset management.

Why audit IP?

Like tangible property, IP has to be identified, protected and maintained to maximize its value, diminish the possibility of third party abuse and prevent accidental loss. A thorough examination and analysis of intangible assets is extremely crucial as this allows enterprises to identify their IP assets and make decisions with respect to those assets. It also brings to the forefront any danger or possible infringement of the IP assets.

The importance of IP audits is discernible in the case of Dow Chemical. In 1994, Dow saved US\$50 million in taxes and maintenance fees on unneeded patents and US\$25 million from patent licensing revenue by employing IP audits. Similarly IBM has, since 1993, earned US\$1 billion by licensing its noncore technologies; if not for having performed an IP audit, these would not have been used.

Importance of IP audits is further reinforced by the Rolls Royce deal of 1998. In 1980 Rolls Royce plc sold Rolls Royce Motors to Vickers plc, a British company. In 1998, Vickers decided to sell Roll Royce Motors, and in the process Volkswagen outbid BMW. But Volkswagen

later on realized that they had only bought the Rolls Royce plant, its Spirit of Ecstasy mascot and its characteristic radiator grille shape, but not the brand and logo, which still belonged to Rolls Royce plc, the parent company. Later, the same year, Rolls Royce plc licensed the brand and logo to BMW for GBP 40 million (US\$62.5).

How to go about it

An IP audit begins with determining the objective and scope of the audit, as the type of audit employed depends upon the objective and scope. This is followed with the appointment of the audit team. There is no hard and fast rule regarding the team's composition, though it should be carefully constituted, keeping in mind the objective of the audit. It should consist of legal members, managerial staff as well as members having technical knowledge when technological issues are involved.

Information pertaining to the enterprise must be collected by the team. A questionnaire may be circulated among employees, who should provide the team with a clear understanding of the scope and extent of the business, the kind of goods and services offered, the relationship of the goods and services with IP, internal policies and procedures followed and information pertaining to past dealings.

The next step is to prepare the audit plan. This will set out the purpose, scope, expected timeframe, budget and who will be responsible for which area of the audit plan. The audit team should make a checklist to ensure that no aspect is left out from this process of examination.

The team must review internal policies and procedures and examine the confidentiality process followed by the company on a day to day basis. For example, novelty is a prerequisite for grant of patent. Any failure to maintain confidentiality with respect to the invention may result in depriving the enterprise of its right to a patent, thereby resulting in business losses. Policies should be made so that employees have access to information on a need to know basis. The team must identify IP assets and determine their ownership and legal status.

When entering into contracts, the team should review the procedure, followed by the enterprise. The enterprise's in-house counsel along with the technical head, if necessary, should examine agreements

before they are finalized to ensure that the rights of the enterprise are adequately protected. The audit team must also analyse agreements such as employment agreements, marketing or comarketing agreements, franchising agreements and documents pertaining to litigation.

Once the IP audit process is complete, an IP audit report is issued. This report begins with stating the object of the audit, the audit plan, how it was carried out and the result of the analysis. The report identifies each IP asset owned by the enterprise and specifies its date of acquisition, developer, licence (if any), assignment, transfer and whether it has been registered. The report also states any defects that the audit team encountered and the means by which those defects or problems can be rectified. An audit may reveal that a company's use of an IP violates the rights of a third party. The warning of infringement allows the company to take pre-emptive measures, i.e. obtain a licence or, at the least, evaluate its liabilities and defences. The audit report is highly classified and should be given only to the enterprise and its employees.

Wrapping up

In today's world, enterprises view IP audits as a form of self-assessment in which the enterprises engage to assess their own assets, decide how to maximize their interest and keep up with the changing values of their assets in the face of an ever-changing economic and legal world. An extremely crucial factor for a company's success is fully recognizing the IP owned by the company and understanding and exploiting its real value.

Periodic IP audits should be conducted as they ensure that the enterprise and its employees are following the recommendations mentioned in the audit report as well as complying with the policies, guidelines and procedures of the enterprise. Once a comprehensive IP audit has been performed, a smaller effort at less expense is needed at regular intervals, so that IP assets are reviewed and appropriate decisions taken, depending on the needs of the company. ■

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