

EXHIBIT K

Claim Chart for U.S. Patent 9,262,383

The SEC's infringement of the '383 patent is demonstrated by the Office of Structured Disclosure (OSD) within the SEC as well as by Mr. Michael entitled "The SEC's Increasingly Sophisticated Use of XBRL-Tagged Data."

"OSD works closely with other SEC Divisions and Offices to design data structuring approaches for required disclosures, and supports the SEC's designing taxonomies, validation rules, data quality assessments, and tools for conducting data analyses. OSD also works with investors, regulated submission and use of structured data."

<https://www.sec.gov/structureddata>

The Commission has also utilized eXtensible Business Reporting Language (XBRL), to structure data. In 2005, the Commission established a [voluntary XBRL filing program](#) for corporate financial statements. Then, in 2007, the voluntary program was expanded to permit mutual funds to submit their [risk/return summary information](#) as XBRL exhibits. These voluntary programs for [operating companies](#) and [mutual funds](#) were ultimately made mandatory in 2009. Additionally, the SEC adopted [rules](#) in 2009 requiring Nationally Recognized Statistical Rating Organizations (NRSROs) to provide certain credit rating histories in XBRL on their websites. Those rules were later [amended](#) in 2014.

In 2018, the Commission adopted rules requiring operating company financial information and mutual fund risk/return summary information to be submitted in the Inline XBRL format, a specification of XBRL that is both human-readable and machine-readable, on a phased-in basis. In 2019, the Commission required the cover pages of certain operating company filings to be tagged in Inline XBRL. In 2020, the Commission adopted rules that added Inline XBRL requirements (with varying compliance periods) for certain disclosures submitted by registered variable annuity and life insurance separate accounts, registered closed-end funds, and business development companies.

<https://www.sec.gov/page/osdhistoryandrulmaking>

Claim Chart for U.S. Patent 9,262,383

XBRL Validation and Rendering



The EDGAR® Renderer/Previewer is used to both validate XBRL submissions to EDGAR and to create human-readable renderings of XBRL data that can be viewed on the EDGAR website.

To assist filers and other users of XBRL data, the version of the EDGAR Renderer/Previewer used by the SEC is freely available as an open source standalone program and may be included within other software packages.

The executable and source code are available for download here:

- [EDGAR Renderer and Inline XBRL Viewer](#) (external website)

The Renderer/Previewer shows how an XBRL submission will appear on the SEC's website once submitted via EDGAR, and it displays any error and warning messages that will be seen when filing in EDGAR.

For details about the effect of XBRL errors and warnings on submission acceptance, please see [Question A.3](#).

A complete list of the errors and warnings are available here:

- [Validation Errors](#)
- [Validation Warnings](#)

https://www.sec.gov/page/osd_edgarvalandrender

Mr. Willis described an unidentified SEC analysis program as follows:

Q How is the SEC using XBRL data internally?

A: While the word on the street may be that the SEC is not using XBRL, that is simply not true.

*One way the SEC uses **XBRL data** is for economic analysis. When an analysis is looking across **all SEC companies** – and I repeat that: **the smallest** – that is when the XBRL data is very useful. Some **data aggregators** may focus on the largest filers. **When we need an** XBRL data is the only game in town for assessing information from the entire set of corporate filers.
(emphasis added)*

As set forth below, Mr. Willis' comments demonstrate infringement of at least claims 1, 17 and 18 of the '383 patent.

Claim Chart for U.S. Patent 9,262,383

| | |
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| <p>1. A computer program product embodied on a non-transitory computer-readable medium comprising:</p> | <p>Non-limiting preamble. By way of background, the eXtensible Business Reporting Financial Reporting standard (see http://www.xbrl.org/Specification/xbrl-rec-12-31+corrected-errata-2012-01-25.htm) specifies a Financial Report generation facility that can be implemented as a “Computer Program Product ...” that can be implemented on a non-transitory computer readable medium ...” comprised of a set of interrelated implemented eXtensible Markup Language (XML)-formatted files that specify</p> <p>(1) how <i>tagged numerical data</i> items to be formatted in an XBRL Financial Report as a Fact (a <i>tagged numerical data</i> value that will be reported) related to a Concept (a <i>tagged numerical data</i> value) in the context of the Financial semantic meaning for the <i>tagged numerical data</i> value) in the context of a list of concepts to be included in the Financial Report, and a collection of XML linkbases (linkbases) that provide additional information that forms part of the concept inclusion in a given XBRL Financial Report Instance Document (see XBRL “Essentials https://specifications.xbrl.org/xbrl-essentials.html),</p> <p>(2) how the <i>numerical data</i> items are <i>tagged</i> in the XML-compliant Instance Document (with a name ending in “.xml”), which indicates the content of the Financial Report, together with the related linkbases:</p> <ul style="list-style-type: none">(a) XML-compliant Schema Definition file (with a name ending in “.xsd”) that provides the formatting and semantic meaning information,(b) XML-compliant Label file (with a name ending in “_lab.xml”) which associates the <i>numeric data value</i>,(c) XML-compliant Calculation file (with a name ending in “_cal.xml”) that determine how to combine information and to determine that the XML-compliant documents are valid,(d) XML-compliant Definition file (with a name ending in “_def.xml”) that associates other concepts,(e) XML-compliant Presentation file (with a name ending in “_pre.xml”) that associates concepts with other concepts so that the resulting relationship can be used for the creation of a user interface, rendering, or visualization. |
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Claim Chart for U.S. Patent 9,262,383

| Claim 1 | Infringement Analysis |
|---------|---|
| | <p>(3) how each <i>tagged numerical data</i> item is identified and categorized from the XBRL files contained in the referenced linkbases using the <i>tags</i>,</p> <p>(4) how each <i>tagged numerical data</i> item is formatted for display,</p> <p>(5) how each <i>tagged numerical data</i> item is displayed hierarchically in relation to other <i>numerical data</i> items,</p> <p>(6) how an individual <i>tagged numerical data</i> item is combined with other <i>tagged numerical data</i> items to yield a “summary” <i>tagged numerical data</i> item based on specified formulas and semantic meaning associated with the <i>numerical data</i> item’s <i>tag</i> in accordance with the formulas contained in the XBRL Taxonomy file and the associated XBRL Calculation linkbases,</p> <p>(7) how the set of interrelated XBRL files are validated to ensure consistency of the information contained therein.</p> <p>The XBRL Reporting Standard specifies that each of the interrelated files comprising a Financial Report are encoded using the eXtensible Markup Language (XML) system. The XML system may be interpreted, manipulated and displayed using standard <i>computer program products</i> such as a World Wide Web “browser” (e.g., Microsoft Internet Explorer, Apple Safari, Mozilla Firefox, etc.) that is capable of interpreting the set of interrelated XML documents containing <i>tagged numerical data</i> items and implementing the formulas and rules required to validate and present the XBRL encoded Financial Report in a readable form through the use of a “computer program product embodied on a computer-readable medium”.</p> <p>Therefore, any SEC analysis program analyzing multiple Financial Reports that complies with the XBRL Financial Reporting Standard would entail use of such a “computer program product embodied on a non-transitory computer-readable medium”. Here, the claim is describing an SEC system that runs on a computer that has a memory (i.e., a computer readable medium).</p> |

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