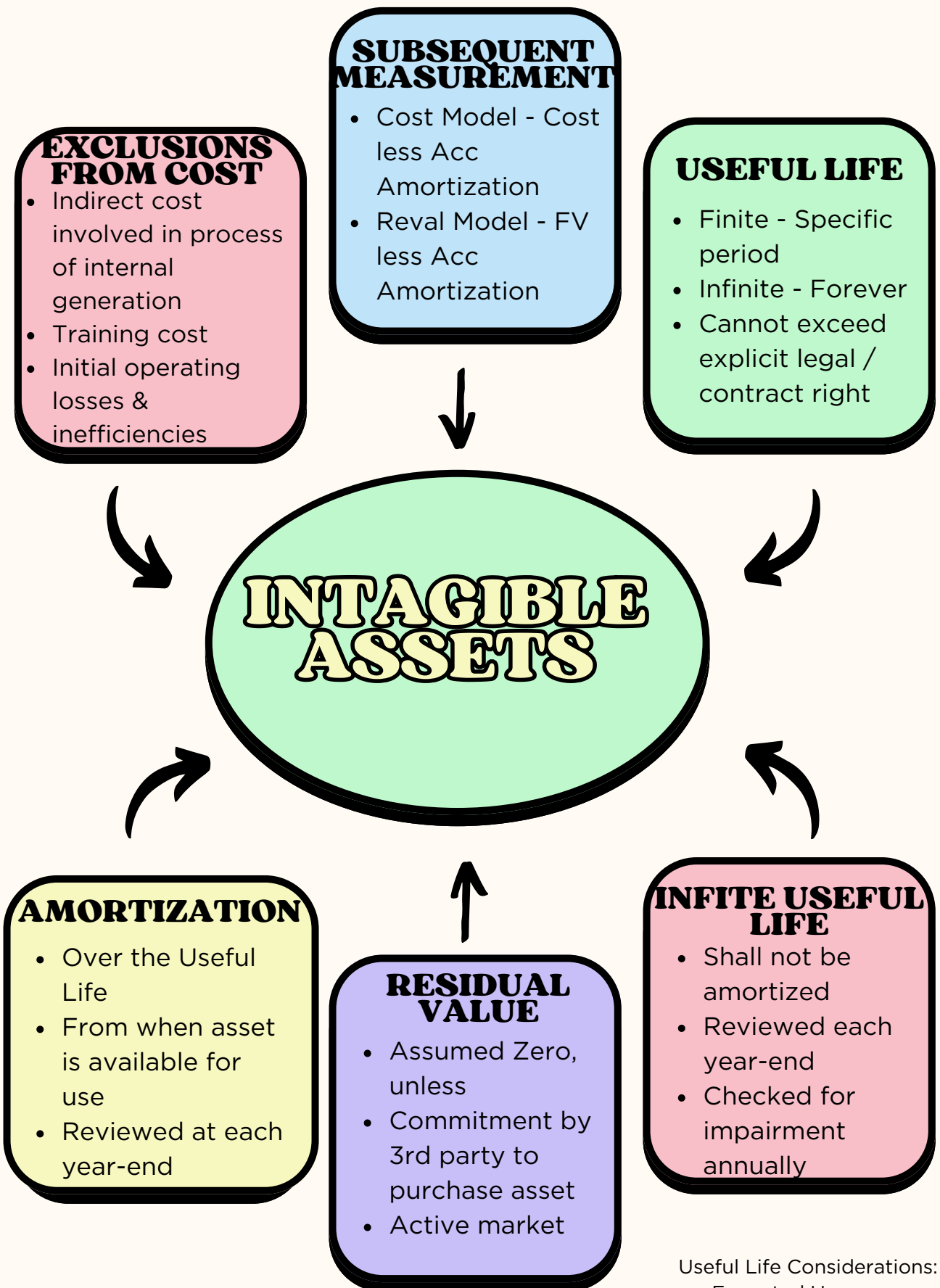


- Development Criteria:
- Technical feasible
 - Intention to complete
 - Ability to use
 - Future Economic Benefits
 - Availability of resources to use / sell asset
 - Expenditure measured reliably

Top Tip: Internally generated good will shall not be recognized as an asset



- Useful Life Considerations:
- Expected Usage
 - Typical product life cycles
 - Technical or other obsolescence
 - Stability of asset industry
 - Expected actions by competitors

Top Tip: Internally generated brands, customer lists, mastheads and publishing titles **will not** be recognized