SPL approach is more explicit and thus more informative
Ex.: flu vaccine (UNII M5N2396O1N)

GSRS definition	SPL definition
Parent: INFLUENZA A VIRUS A/CALIFORNIA/7/2009 X-179A (H1N1) WHOLE	Parent: INFLUENZA A VIRUS A/CALIFORNIA/7/2009 X-179A (H1N1) WHOLE
Fraction: AVIAN TYPE GLYCOPROTEIN ANTIGENS; HEMAGGLUTININ	step 1: viral antigen generation on eggs
Modification: Chemical inactivation by PROPIOLACTONE	step 2: inactivation by PROPIOLACTONE
	step 3: hemagglutinin purification

Implies the process

What is inactivated: Virus? Antigens?