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IFRS® Taxonomy Update

IFRS Taxonomy 2018

Common Practice

IFRS 13 *Fair Value Measurement*

IASB®

IFRS®

IFRS® Taxonomy 2018

Update 1 *Common Practice*
IFRS 13 *Fair Value Measurement*

IFRS® Taxonomy 2018—Update 1 *Common Practice* (IFRS 13 *Fair Value Measurement*) is published by the IFRS Foundation (Foundation).

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Introduction to this IFRS® Taxonomy Update

Scope and objectives

1 This IFRS Taxonomy Update includes changes to the IFRS Taxonomy 2018 reflecting common reporting practice relating to disclosure requirements in IFRS 13 *Fair Value Measurement*.

2 IFRS 13:

(a) defines fair value;

(b) sets out in a single IFRS Standard a framework for measuring fair value whenever another IFRS Standard requires or permits fair value measurements or disclosures; and

(c) requires disclosures about fair value measurements.

3 The changes to the IFRS Taxonomy are the result of an empirical analysis of common reporting practice in a sample of financial statements prepared using IFRS Standards.

4 The common practice content of the IFRS Taxonomy reflects disclosures that are not explicitly required by IFRS Standards but are commonly reported by entities in practice. Including common practice content in the IFRS Taxonomy reduces the need for entities and regulators to create their own taxonomy elements (extensions), which results in more consistent tagging of financial statements prepared using IFRS Standards. This increased consistency makes the data easier for users to consume. While common practice forms part of the content of the IFRS Taxonomy, it does not imply that this information is required by IFRS Standards or provide guidance on how to implement IFRS Standards. For further details about IFRS Taxonomy common practice content, please refer to *Using the IFRS Taxonomy—Guide to Common Practice Content*.[1, 2]

5 All elements in this document added to the IFRS Taxonomy meet the criteria described in *Using the IFRS Taxonomy—Guide to Common Practice Content*. In accordance with the IFRS Taxonomy due process, all changes in this document have also been reviewed, but not approved, by the IFRS Taxonomy Review Panel.[3]

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1 Available at https://www.ifrs.org/-/media/feature/standards/taxonomy/general-resources/common-practice-guide.pdf.

2 Information about past common practice projects can be found at https://www.ifrs.org/issued-standards/ifrs-taxonomy/#updates.

3 The IFRS Taxonomy Review Panel consists of at least three, but not more than five, Board members and at least one (senior) technical director. For more details, please refer to the *Due Process Handbook* at http://www.ifrs.org/-/media/feature/about-us/legal-and-governance/constitution-docs/due-process-handbook.pdf.

6 This document uses taxonomy-specific terminology. For more information, please refer to the *Guide to Understanding the IFRS Taxonomy Update* and *Using the IFRS Taxonomy—A preparer's guide*.[4] Appendix A provides a brief explanation of the terms used in this document.

Background

7 In September 2018 the IFRS Foundation published IFRS Taxonomy 2018—Proposed Update 1 *Common Practice* (IFRS 13 *Fair Value Measurement*).

8 After a comment letter period of 60 days, two comment letters were received from respondents. In accordance with the *Due Process Handbook*, the staff discussed the comments received and changes to the original proposals with the IFRS Taxonomy Consultative Group (ITCG) and the IFRS Taxonomy Review Panel. A summary of the feedback received, and discussions with the ITCG is available on the IFRS website.[5]

Overview of the amendments to the IFRS Taxonomy

9 The following table summarises the effects of common reporting practice relating to IFRS 13 on the IFRS Taxonomy. The rest of the document describes each change in detail.

Changes to the IFRS Taxonomy	Common reporting practice
Sensitivity of fair value measurement to changes in unobservable inputs	
A new table and text block element for the sensitivity analysis—to allow easier extraction and analysis of sensitivity information separately from other disclosures (paragraphs 20–24).	Entities commonly disclose the sensitivity analysis separately from other disclosures related to fair value measurement.
A new axis and members for unobservable inputs (paragraphs 25–26).	Entities commonly disclose quantitative and narrative sensitivity analyses disaggregated by unobservable input.
New line items to quantify the reasonably possible change in unobservable inputs (paragraphs 27–35).	Entities commonly quantify the change in inputs used to calculate the effect on fair value.

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4 *Guide to Understanding the IFRS Taxonomy Update* is available at https://www.ifrs.org/-/media/feature/standards/taxonomy/general-resources/understanding-ifrs-taxonomy-update.pdf.
Using the IFRS Taxonomy—A preparer's guide is available at https://www.ifrs.org/-/media/feature/resources-for/preparers/xbrl-using-the-ifrs-taxonomy-a-preparers-guide-january-2019.pdf?la=en.

5 Information about the history of this project, including the comment letter analysis can be found at https://www.ifrs.org/projects/2019/ifrs-taxonomy-common-practice-ifrs-13/.

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Changes to the IFRS Taxonomy	Common reporting practice
New line items and deprecation[(a)] of existing line items for the change in fair value measurement to distinguish between an increase and a decrease in inputs (paragraphs 36–42).	When quantitative sensitivity analyses are disaggregated by input, entities commonly disclose whether the change in fair value is due to an increase or a decrease in inputs.
New line items for the change in fair value measurement to distinguish between the effect on profit or loss and the effect on other comprehensive income (paragraphs 43–45). These line items also distinguish between the effect *before tax* and *after tax* to avoid ambiguity (paragraphs 46–52).	Entities commonly distinguish between the effect on fair value recognised in profit or loss and the effect on fair value recognised in other comprehensive income.
Quantitative information about significant unobservable inputs used in fair value measurement	
Enhanced data model using an axis and members rather than line items —to support easier consumption of extensions (paragraphs 56–60).	Entities commonly disclose quantitative information for many different inputs. Consequently, we expect entities to create many extensions for unobservable inputs.
New members for significant unobservable inputs (paragraphs 61–63).	Entities commonly disclose quantitative information about discount rates, rent, capitalisation rates and credit spreads used as inputs in fair value measurements.
Other improvements	
New members added to the existing ‘Valuation techniques used in fair value measurement’ axis (paragraphs 65–68).	Entities commonly use the net asset value and income capitalisation techniques when measuring fair value.
An existing member and a new member added to the existing ‘Classes of liabilities’ axis (paragraphs 69–72).	Entities commonly provide separate fair value disclosures for contingent consideration and derivative liabilities.

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Changes to the IFRS Taxonomy	Common reporting practice
New line items for the reconciliation from opening to closing balance of fair value measurements (paragraphs 73–77).	Entities commonly present the effect of changes in exchange rates in a separate line item in the reconciliation.
New line items for transfers between levels of the fair value hierarchy (paragraphs 78–81).	Entities commonly disclose a narrative statement that there were no transfers: (a) between Level 1 and Level 2 of the fair value hierarchy; or (b) between any levels of the fair value hierarchy.

(a) Deprecation is not the same as deletion. Deprecation means that an element is still available within separate IFRS Taxonomy files but the IFRS Foundation no longer recommends the use of that element. Please refer to Section 3 of the *Preparer's guide* for more information on deprecated elements.

10 All existing and new elements discussed in this document are included in the IFRS Taxonomy presentation group [823000] Notes – Fair value measurement. To reflect the disaggregation of disclosures required by IFRS 13, this presentation group includes separate tables and elements for assets, liabilities and an entity's own equity instruments. For example, the IFRS Taxonomy currently includes the following elements:

(a) interest rate, significant unobservable inputs, assets;

(b) interest rate, significant unobservable inputs, liabilities; and

(c) interest rate, significant unobservable inputs, entity's own equity instruments.

11 Most of the changes in this document are modelled for assets, but in each case similar changes have been made for the elements relating to liabilities and to an entity's own equity instruments. However, the addition of members to the 'Classes of liabilities' axis (see paragraphs 69–72) is only applicable to liabilities.

XBRL properties

12 This document does not provide the full list of XBRL properties for the IFRS Taxonomy elements listed. The IFRS Taxonomy includes additional XBRL properties for these elements, for example:

(a) documentation labels (also called definitions) that provide textual descriptions of the accounting meaning of each element; and

(b) implementation notes that provide textual descriptions to help users to accurately apply specific elements.

13 The documentation labels and implementation notes are available as a separate Microsoft Excel® spreadsheet and in an additional linkbase in the IFRS Taxonomy files. Further information on the XBRL properties applied to IFRS Taxonomy elements is provided in the IFRS Taxonomy files and associated documentation.[6]

IFRS Taxonomy version

14 The IFRS Taxonomy files for this update are based on the IFRS Taxonomy 2018, published in March 2018. Changes resulting from this IFRS Taxonomy Update and IFRS Taxonomy 2018—Update 2 *General Improvements* have been included in the IFRS Taxonomy 2019.

6 Available at https://www.ifrs.org/issued-standards/ifrs-taxonomy/ifrs-taxonomy-2019/.

Sensitivity of fair value measurement to changes in unobservable inputs

Background

15 Paragraph 93(h) of IFRS 13 requires the following disclosures for recurring fair value measurements categorised within Level 3 of the fair value hierarchy:[7,8]

Paragraph	Applicable to …	Disclosure requirement
93(h)(i)	all recurring Level 3 fair value measurements	An entity shall disclose a narrative description of the sensitivity of the fair value measurement to changes in unobservable inputs if a change in those inputs to a different amount might result in a significantly higher or lower fair value measurement. In the rest of this document, this disclosure requirement is referred to as the 'narrative sensitivity analysis'.
93(h)(ii)	recurring Level 3 fair value measurements—financial assets and financial liabilities only	If changing one or more of the unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, an entity shall state that fact and disclose the effect of those changes. The entity shall disclose how the effect of a change to reflect a reasonably possible alternative assumption was calculated. In the rest of this document, this disclosure requirement is referred to as the 'quantitative sensitivity analysis'.

Overview

16 The following changes have been made to the IFRS Taxonomy relating to the sensitivity of fair value measurement to changes in unobservable inputs:

(a) a new table and text block element for the sensitivity analysis have been added (paragraphs 20–24);

(b) a new axis and members for unobservable inputs have been added (paragraphs 25–26);

7 Paragraph 93(a) of IFRS 13 defines recurring fair value measurements as those that other IFRS Standards require or permit in the statement of financial position at the end of each reporting period.

8 IFRS 13 categorises into three levels the inputs to valuation techniques used to measure fair value. Level 3 inputs are unobservable inputs.

(c) new line items have been added to quantify the reasonably possible change in unobservable inputs (paragraphs 27–35);

(d) new line items have been added and existing line items have been deprecated for the change in fair value measurement to distinguish between an increase and a decrease in inputs (paragraphs 36–42); and

(e) new line items have been added for the change in fair value measurement to distinguish between the effect on profit or loss, before and after tax and the effect on other comprehensive income, before and after tax (paragraphs 43–52).

17 Paragraph 145(a) of IAS 19 *Employee Benefits*, paragraph 128(a) of IFRS 17 *Insurance Contracts* and paragraph 40(a) of IFRS 7 *Financial Instruments: Disclosures* require sensitivity analyses that are similar to the quantitative sensitivity analysis required by IFRS 13. Most changes to the IFRS Taxonomy in this section are consistent with the modelling for the sensitivity analyses required by IAS 19 and IFRS 17 and any changes that differ from the modelling for these IFRS Standards are highlighted.

Existing modelling

18 The IFRS Taxonomy currently contains the line items listed below relating to the sensitivity of fair value measurement to changes in unobservable inputs. These line items are all included in the 'Disclosure of fair value measurement of assets' table that reflects a number of requirements in IFRS 13.

Existing line items [9,10]

Element label	ET	ER	Reference
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	*T*	*D*	*IFRS 13.93(h)(i)*
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	*T*	*D*	*IFRS 13.93(h)(i)*
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	*T*	*D*	*IFRS 13.93(h)(ii)*

continued...

9 In all the tables of this type in this document, existing IFRS Taxonomy elements are presented in italics to distinguish them from new elements.

10 In all the tables of this type in this document, 'ET' and 'ER' represent element type and reference type, respectively. For element type, 'M', 'PER', 'P', 'DEC', 'T' and 'TB' represent monetary, percentage, pure, decimal, text and text block, respectively. For reference type, 'D', 'E' and 'CP' represent disclosure, example and common practice, respectively. For element label, 'A', 'M' and 'DM' in brackets represent axis, member and default member, respectively.

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Element label	ET	ER	Reference
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	*M*	*D*	*IFRS 13.93(h)(ii)*
Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	*M*	*D*	*IFRS 13.93(h)(ii)*
Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	*M*	*D*	*IFRS 13.93(h)(ii)*
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets	*T*	*D*	*IFRS 13.93(h)(ii)*

New modelling

19 The following sections describe the changes in detail. Appendix B presents an overview of all elements relating to the sensitivity analysis, incorporating the changes.

New table and text block element for the sensitivity analysis

20 The existing line items related to the sensitivity analysis are currently included in the 'Disclosure of fair value measurement of assets' table.

21 A separate table that contains all elements related to the sensitivity analysis, as well as a new table text block element, has been created because:

(a) our review of reporting practice found that entities commonly present the sensitivity analysis and related disclosures separately from other disclosures related to fair value measurement—for example, in a separate table or under a separate heading;

(b) in our view, grouping the elements related to the sensitivity analysis in a separate table makes the elements easier for preparers to find in the IFRS Taxonomy; and

(c) in our view, creating table text block elements for the sensitivity analysis and related disclosures would permit users of the tagged data to extract the data more easily.

New table text block

Element label	ET	ER	Reference
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets	TB	D[(a)]	IFRS 13.93(h)

(a) The new table text block has been assigned a ‘disclosure’ reference type, rather than a ‘common practice’ reference type, because it reflects the disclosure requirement in paragraph 93(h) of IFRS 13.

22 The new line items in paragraphs 27–35 have been added to this new table. The existing line items related to the sensitivity analysis that are retained—the line items in paragraph 18, except those that have been deprecated in paragraph 41—have been removed from the existing ‘Disclosure of fair value measurement of assets’ table and moved to the new table. The new table with all new elements is presented in Appendix B.

23 To allow disaggregation of the sensitivity analysis required by paragraph 93 of IFRS 13, the table uses the following existing axes:

(a) the ‘Classes of assets’ axis with its members; and

(b) the ‘Measurement’ axis with its members.

24 To allow disaggregation by unobservable input, the table uses the new ‘Unobservable inputs’ axis with its members (see paragraphs 25–26).

New axis and members for unobservable inputs

25 Our review of reporting practice found that entities commonly disaggregate both narrative and quantitative sensitivity analyses by unobservable input. Such disaggregated information cannot currently be tagged using the IFRS Taxonomy without using extensions.

26 Consequently, an ‘Unobservable inputs’ axis has been added to tag information disaggregated by unobservable input. The existing line items (see paragraph 54) as well as the new members (see paragraph 61) for the value of significant unobservable inputs have been added as members for the new axis.

New axis and members

Element label	ER	Reference
Unobservable inputs (A)	D[(a)]	IFRS 13.93(d)
	CP	IFRS 13.93(h)
Unobservable inputs (DM)	D[(a)]	IFRS 13.93(d)
	CP	IFRS 13.93(h)
Interest rate, measurement input (M)	E	IFRS 13.B36(a)
Historical volatility for shares, measurement input (M)	E	IFRS 13.B36(b)
…		

(a) These elements have been assigned a 'disclosure' reference type, rather than a 'common practice' reference type, because they reflect the disclosure requirement in paragraph 93(d) of IFRS 13.

New line items to quantify the reasonably possible change in unobservable inputs

27 Paragraph 93(h)(ii) of IFRS 13 requires an entity to disclose how the effect of a change to reflect a reasonably possible alternative assumption was calculated for quantitative sensitivity analyses. This disclosure requirement is currently reflected in the IFRS Taxonomy using the text line item 'Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets' (see paragraph 18).

28 Our review of reporting practice found that entities commonly quantify the reasonably possible increase or decrease in unobservable inputs that was used to calculate the effect on fair value. Consequently, numeric line items have been added to tag the reasonably possible change in unobservable inputs. The existing text line item of how the effect on fair value measurement was calculated has also been retained to tag narrative descriptions.

29 Our review of reporting practice found that a change in unobservable inputs can be expressed in the following ways:

		Change in input	
		'Absolute' changes	**'Relative' changes**
Value of input	In a unit *other than* a percentage (eg expected cash flows, in EUR)	**TYPE I** eg an increase in expected cash flows of 2 million EUR	**TYPE II—common** eg an increase in expected cash flows of 5%
	A percentage (eg a discount rate)	**TYPE III—common** eg a 2% increase (ie 200 basis points) in an 8% discount rate to a discount rate of 10%	**TYPE IV** eg a 2% increase in an 8% discount rate to a discount rate of 8.16% (ie multiplied by 1.02)

30 However, not all these types of changes were common. We observed that:

(a) for inputs in a unit other than a percentage, entities commonly report relative changes in percentages (Type II). Reporting absolute changes for such inputs (Type I) is not common.

(b) for inputs expressed as a percentage, entities commonly report absolute changes (Type III), expressed in percentage points or basis points. For some entities, the reported changes could not be identified as either absolute (Type III) or relative (Type IV). There were no cases where we could identify the reported change as a relative change (Type IV) with certainty.

31 After analysing common reporting practice:

(a) 'Percent' type elements have been added to tag the commonly reported types of changes (Type II and Type III) (see paragraph 32); and

(b) implementation notes have been used to specify that the elements should not be used to tag Type IV changes (see paragraph 33).

Entities that disclose Type I and Type IV changes will continue to need to create extensions for these changes.

New line items [11]

Element label	ET	Used for change type[(a)]
Percentage of reasonably possible increase in unobservable input, assets	PER	Types II & III
Percentage of reasonably possible decrease in unobservable input, assets	PER	Types II & III

(a) For more information on change types see paragraph 29.

11 None of the emphases added for the IFRS Taxonomy illustrated in this document will appear in the IFRS Taxonomy.

32 Separate elements for increases and decreases in inputs have been added to the IFRS Taxonomy, rather than a single 'increase (decrease)' element. This is because our review of reporting practice found that most entities present both a favourable and an unfavourable scenario regarding the possible effect on fair value in their sensitivity analyses. Consequently, they report both a value for the possible increase in an input and a value for the possible decrease in the same input. Separate elements are needed to tag those two values.

33 The following implementation note has been added for the 'increase' element:

> Use this element for increases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent increase in cash flows. Also use this element for increases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point increase in an 8 per cent discount rate to a discount rate of 10 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent increase in an 8 per cent discount rate to a discount rate of 8.16 per cent (ie multiplied by 1.02). In such cases, create extension elements.

34 Applying this approach means that:

(a) the IFRS Taxonomy reflects common reporting practice;

(b) the element types are intuitive for preparers—common types of changes expressed as percentages (Types II and III) are tagged with 'Percent' type elements;

(c) the element labels are easy to understand for preparers and users—common types of changes expressed as percentages (Types II and III) are tagged with elements labelled 'percentage increase/decrease'; and

(d) there is no potential for users to confuse Type III with Type IV changes by requiring extensions to be created for Type IV changes.

35 However, this approach means that preparers would have to create extensions for Type I and Type IV changes. We found that Type I changes are not common, but we could not determine whether entities commonly disclose Type IV changes (see paragraph 30(b)).

New line items and deprecation of existing line items for the change in fair value measurement to distinguish between an increase and a decrease in inputs

Sensitivity analyses in which one input is changed at a time

36 The existing line items in the IFRS Taxonomy for tagging the change in fair value measurement (the monetary elements in paragraph 18) only indicate that the reported increase or decrease in fair value is due to a 'change in one or more unobservable inputs', without specifying the direction in which the inputs have changed. When multiple inputs are changed at a time, each input could change in a different direction—for example, a simultaneous increase in unobservable input X and decrease in unobservable input Y would decrease fair value by CU100.[12]

12 In this document, monetary amounts are denominated in 'currency units' (CU).

37 Our review of reporting practice found that when entities disclose a quantitative sensitivity analysis calculated by changing one unobservable input at a time, they usually specify whether the reported effect on fair value is the result of either an increase or a decrease in the unobservable input. In other words, entities commonly specify the direction of the relationship between the inputs and the fair value measurement, for example:

(a) a reasonably possible *increase* in unobservable input Y would *decrease* fair value by CU100; and

(b) a reasonably possible *decrease* in unobservable input Y would *increase* fair value by CU500.

38 Consequently, the following line items that capture the direction of the relationship have been added:

New line items

Element label	ET	ER	Reference
Increase (decrease) in fair value measurement due to reasonably possible **increase** in unobservable input, assets	M	D	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible **decrease** in unobservable input, assets	M	D	IFRS 13.93(h)(ii)

Sensitivity analyses in which multiple inputs are changed simultaneously

39 We have also observed that entities commonly calculate the effect on fair value by changing multiple inputs simultaneously. Separate elements for increases and decreases in fair value have been added. This is because our review of reporting practice found that most entities present both a favourable and an unfavourable scenario regarding the possible effect on fair value in their sensitivity analyses. Consequently, entities report both a value for the possible increase in fair value and a value for the possible decrease in fair value. Separate elements are needed to tag those two values.

New line items

Element label	ET	ER	Reference
Increase in fair value measurement due to change in **multiple** unobservable inputs to reflect reasonably possible alternative assumptions, assets	M	D	IFRS 13.93(h)(ii)
Decrease in fair value measurement due to change in **multiple** unobservable inputs to reflect reasonably possible alternative assumptions, assets	M	D	IFRS 13.93(h)(ii)

40 We have *not* added an ‘Increase (decrease) in fair value measurement due to change in multiple unobservable inputs …’ line item, because we see no need for it. When an entity discloses the following: ‘Changing the unobservable inputs to reflect reasonably possible alternative assumptions would increase/decrease fair value by CU100’, we think the ‘CU100’ should be tagged twice, with both the ‘Increase in fair value measurement …’ and the ‘Decrease in fair value measurement …’ element. In our view, this approach best supports information analysis over time and comparisons between entities.

Deprecation of existing elements

41 The existing line items (the monetary line items in paragraph 18) have been deprecated to make sure entities choose the appropriate, new elements and avoid errors caused by rolling forward the tagging used in previous periods.

42 As a consequence of the changes detailed in this section, preparers will bear a retagging cost and users will bear a remapping cost of the sensitivity analysis tagged in previous years.

New line items for the change in fair value measurement to distinguish between the effect on profit or loss and other comprehensive income, and before and after tax

43 Paragraph 93(h)(ii) of IFRS 13 requires an entity to disclose the possible effect of the change in fair value of specific financial assets or financial liabilities and does not further specify how this effect should be calculated or disclosed. Our review of reporting practice found that, in quantitative sensitivity analyses, entities commonly disclose separately the possible effect on profit or loss and the possible effect on other comprehensive income.

44 We note that such disclosures are consistent with the overall disclosure objective in paragraph 91(b) of IFRS 13—that fair value disclosures should help users of financial statements assess the effect of the measurements on profit or loss and other comprehensive income for the period.

45 Consequently, line items have been added to distinguish between the effect on profit or loss and the effect on other comprehensive income.

46 We also considered whether those line items should distinguish between the effect on profit or loss and other comprehensive income *before tax* and *after tax*.

47 As noted in paragraph 43, IFRS 13 does not specify how the effect of a change in fair value should be calculated or presented and, in particular, whether it should be before or after tax. The requirement for a similar sensitivity analysis in IFRS 17 also focuses on the possible effect on profit or loss and equity, but it does not specify whether that effect is before or after tax (see paragraph 17). Consequently, the IFRS Taxonomy modelling of the IFRS 17 sensitivity analysis does not distinguish before tax effects from after tax effects.

48 Our review of reporting practice found that, among entities that distinguished between the effect on profit or loss and other comprehensive income in their IFRS 13 sensitivity analysis, most do not disclose whether the reported effect is on profit or loss or other comprehensive income *before tax* or *after tax*.

However, a few entities do disclose the effect before tax, and a few disclose the effect after tax.

49 Our review of reporting practice provides some limited evidence of diversity in practice, but it does not provide sufficient evidence to add separate *before tax* and *after tax* elements in the IFRS Taxonomy, because the frequency criterion for adding common practice content is not met.

50 Nevertheless, such a distinction has been made in the IFRS Taxonomy to remove ambiguity. Even though most entities do not disclose whether they provide the effects before or after tax, this information should be available to them internally.

51 Consequently, line items for each of the four line items in paragraphs 38 and 39 have been added for the change in fair value that distinguish between the effect on:

(a) profit or loss before tax;

(b) other comprehensive income before tax;

(c) profit or loss after tax; and

(d) other comprehensive income after tax.

52 For example, for the new 'Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets' line item discussed in paragraph 38, the line items illustrated below have been added. The complete list of new elements is presented in Appendix B.

New line items

Element label	ET	ER	Reference
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	M	D	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	M	CP	IFRS 13.93(h)(ii)

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Element label	ET	ER	Reference
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets	M	CP	IFRS 13.93(h)(ii)

Quantitative information about significant unobservable inputs used in fair value measurement

Background

53 Paragraph 93(d) of IFRS 13 requires entities to provide quantitative information about the significant unobservable inputs used in fair value measurements categorised within Level 3 of the fair value hierarchy.

54 The IFRS Taxonomy currently reflects this requirement using line items, which are separately included in the 'Disclosure of significant unobservable inputs used in fair value measurement of assets' table. This table includes the 'Measurement', 'Classes of assets', 'Valuation techniques used in fair value measurement' and 'Range' axes. The existing 10 line items are based on examples of unobservable inputs included in IFRS 13 and the Illustrative Examples accompanying IFRS 13:

Existing line items

Element label	ET	ER	Reference
Interest rate, significant unobservable inputs, assets	*PER*	*E*	*IFRS 13.B36(a)*
Historical volatility for shares, significant unobservable inputs, assets	*PER*	*E*	*IFRS 13.B36(b)*
Adjustment to mid-market consensus price, significant unobservable inputs, assets	*PER*	*E*	*IFRS 13.B36(c)*
Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, assets	*M*	*E*	*IFRS 13.B36(d)*
Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, assets	*M*	*E*	*IFRS 13.B36(e)*
Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, assets	*M*	*E*	*IFRS 13.B36(e)*
Weighted average cost of capital, significant unobservable inputs, assets	*PER*	*E*	*IFRS 13.93(d), IFRS 13.IE63*
Revenue multiple, significant unobservable inputs, assets	*P*	*E*	*IFRS 13.93(d), IFRS 13.IE63*
Constant prepayment rate, significant unobservable inputs, assets	*PER*	*E*	*IFRS 13.93(d), IFRS 13.IE63*
Probability of default, significant unobservable inputs, assets	*PER*	*E*	*IFRS 13.93(d), IFRS 13.IE63*

Overview

55 The following changes have been made to the IFRS Taxonomy relating to quantitative information about significant unobservable inputs used in fair value measurement:

(a) the data model has been changed so that it uses an axis and members rather than line items, to support easier consumption of extensions (paragraphs 56–60); and

(b) new members for significant unobservable inputs have been added (paragraphs 61–63).

Change from line items to dimensional modelling

56 The modelling for the disclosure requirement in paragraph 93(d) of IFRS 13 has been changed to a dimensional approach, because our review of reporting practice found that entities disclose quantitative information for many different unobservable inputs. Consequently, we expect entities to create many extensions for unobservable inputs. A dimensional approach makes it easier for users of the tagged data to consume any extension elements for inputs because they are linked to a known axis. In addition, we note that, compared to the existing modelling, a dimensional approach:

(a) makes it easier for users of the tagged data to consume information together with the sensitivity analysis because both will be disaggregated by the same input members on the same axis; and

(b) would result in fewer elements.

57 As a consequence of changing to a dimensional approach:

(a) an 'Unobservable inputs' axis has been added to the existing table using the existing 10 line items (see paragraph 54) and the four new elements described in paragraph 61 as members; and

(b) a new, generic line item has been added to the existing 'Significant unobservable input, assets' table and the 10 existing, more specific line items for each category: assets, liabilities and the entity's own equity instruments have been deprecated.

New axis and members

Element label	ER	Reference
Unobservable inputs (A)	D	IFRS 13.93(d)
	CP	IFRS 13.93(h)
Unobservable inputs (DM)	D	IFRS 13.93(d)
	CP	IFRS 13.93(h)
Interest rate, measurement input (M)	E	IFRS 13.B36(a)
…		

New line item

Element label	ET	ER	Reference
Significant unobservable input, assets	DEC	D	IFRS 13.93(d)

58 The 'Significant unobservable input, assets' line item has been assigned a 'Decimal' element type which permits this line item to be used for all unobservable inputs by choosing the appropriate unit. For example, it can be used for an input for which the value is expressed as a monetary amount or for an input for which the value is expressed as a percentage.

59 As a consequence of the changes detailed in this section, preparers will bear a retagging cost and users will bear a remapping cost of the quantitative information about significant unobservable inputs used in fair value measurement tagged in previous years.

60 We note that the IFRS Taxonomy modelling for a similar disclosure requirement in IFRS 17 uses a dimensional approach, whereas the modelling for IAS 19 uses a line item approach.

New members for significant unobservable inputs

61 In our review of reporting practice, we identified four significant unobservable inputs that entities commonly report. Consequently, new members for those inputs have been added, as follows:

New members

Element label	ER	Reference
Discount rate, measurement input (M)	CP	IFRS 13.93(d)
Weighted average cost of capital, measurement input (M)	E	IFRS 13.93(d), IFRS 13.IE63
Rent, measurement input (M)	CP	IFRS 13.93(d)
Capitalisation rate, measurement input (M)	E	IFRS 13.93(d), IFRS 13.IE63
Credit spread, measurement input (M)	CP	IFRS 13.93(d)

62 Because the weighted average cost of capital is a type of discount rate, the 'Weighted average cost of capital' element has been presented as a child to the new 'Discount rate' element.

63 In our view, there may be some overlap between the 'Discount rate' element and the 'Interest rate' element, but in many cases only one of the two elements is appropriate. We clarified in the documentation label of the 'Discount rate' element that the discount rate is used in valuation techniques based on present value calculation.

Other improvements

Overview

64 After analysing reporting practice, the following changes have been made:

(a) new members have been added to the existing 'Valuation techniques used in fair value measurement' axis (paragraphs 65–68);

(b) a new member and an existing member have been added to the existing 'Classes of liabilities' axis (paragraphs 69–72);

(c) new line items for exchange differences have been added (paragraphs 73–77); and

(d) new line items for transfers between levels of the fair value hierarchy have been added (paragraphs 78–81).

New members added to the existing 'Valuation techniques used in fair value measurement' axis

65 Paragraph 93(d) of IFRS 13 requires entities to disclose a description of the valuation techniques used for recurring and non-recurring fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy. In addition, the disclosure of significant unobservable inputs used in fair value measurement may be disaggregated by valuation technique, as shown in paragraph IE63 of the Illustrative Examples accompanying IFRS 13. The IFRS Taxonomy contains a 'Valuation techniques used in fair value measurement' axis and members to reflect these disclosures. The members reflect examples of valuation techniques included in IFRS 13 and the Illustrative Examples accompanying IFRS 13.

66 In our review of reporting practice, we identified two valuation techniques that entities commonly disclose and that are currently not reflected in the IFRS Taxonomy. They are:

(a) net asset value, which is included as an example in paragraph IE63 of the Illustrative Examples accompanying IFRS 13; and

(b) income capitalisation.

67 Consequently, two new members have been added to the existing 'Valuation techniques used in fair value measurement' axis, as follows:

Existing axis and new members

Element label	ER	Reference
Valuation techniques used in fair value measurement (A)	*D*	*IFRS 13.93(d)*
Valuation techniques (DM)	*D*	*IFRS 13.93(d)*
Market approach (M)	*E*	*IFRS 13.62*

continued...

...continued

Element label	ER	Reference
Market comparable companies (M)	*E*	*IFRS 13.B5, IFRS 13.IE63*
Market comparable prices (M)	*E*	*IFRS 13.B5, IFRS 13.IE63*
Matrix pricing (M)	*E*	*IFRS 13.B7*
Consensus pricing (M)	*E*	*IFRS 13.B5, IFRS 13.IE63*
Cost approach (M)	*E*	*IFRS 13.62*
Income approach (M)	*E*	*IFRS 13.62*
Discounted cash flow (M)	*E*	*IFRS 13.B11(a), IFRS 13.IE63*
Option pricing model (M)	*E*	*IFRS 13.B11(b), IFRS 13.IE63*
Multi-period excess earnings method (M)	*E*	*IFRS 13.B11(c)*
Income capitalisation (M)	CP	IFRS 13.93(d)
Net asset value (M)	E	IFRS 13.IE63, IFRS 13.93(d)

68 Educational material for IFRS 13 notes that 'Net asset value' can be based on a combination of the 'Market approach', 'Cost approach' and 'Income approach'.[13] Consequently, the 'Net asset value' member has been placed at the same level as these three approaches.

New member and an existing member added to the existing 'Classes of liabilities' axis

69 The disclosures in paragraph 93 of IFRS 13 are required to be disaggregated by class of assets and liabilities. Paragraph 94 of IFRS 13 describes how to determine appropriate classes of assets and liabilities.

70 This disclosure requirement is reflected in the IFRS Taxonomy through the use of the 'Classes of assets', 'Classes of liabilities' and 'Classes of entity's own equity instruments' axes.

13 See paragraph 20 of the illustrative examples on IFRS 13 *Fair Value Measurement—Unquoted equity instruments within the scope of* IFRS 9 *Financial Instruments*, which is available at https://www.ifrs.org/-/media/feature/supporting-implementation/ifrs-13/education-ifrs-13-eng.pdf.

71 Our review of reporting practice found that entities commonly provide the disclosures required by paragraph 93 of IFRS 13 separately for contingent consideration liabilities and derivative liabilities. The IFRS Taxonomy currently contains a member for 'Derivatives', which is used for the 'Classes of assets' axis. There is no member for contingent consideration.

72 Consequently, a new member 'Contingent consideration' and the existing member 'Derivatives' have been added to the existing 'Classes of liabilities' axis:

Existing axis and new members

Element label	ER	Reference
Classes of liabilities (A)	*D*	*IFRS 13.93*
Liabilities (DM)	*D*	*IFRS 13.93*
Derivatives (M)	*E*	*IFRS 13.94, IFRS 13.IE60, IFRS 7.6, IFRS 7.IG40B*
Contingent consideration (M)	CP	IFRS 13.94

Reconciliation from opening to closing balance of fair value measurements—new line items for exchange differences

73 Paragraph 93(e) of IFRS 13 requires entities to disclose a reconciliation from the opening balances to the closing balances for recurring fair value measurements categorised within Level 3 of the fair value hierarchy. IFRS 13 further prescribes which changes in fair value must be disclosed separately in the reconciliation. Those changes are:

(a) total gains or losses for the period recognised in profit or loss;

(b) total gains or losses for the period recognised in other comprehensive income;

(c) purchases, sales, issues and settlements (each type disclosed separately); and

(d) the amounts of any transfers into or out of Level 3 of the fair value hierarchy.

74 The IFRS Taxonomy currently reflects this requirement using line items, which are included in the 'Disclosure of fair value measurement of assets' table.

75 Our review of reporting practice found that entities commonly disclose a separate line item for the effect of changes in foreign exchange rates in their reconciliation. In most cases, entities also disclose *other* gains or losses recognised in profit or loss or other comprehensive income as separate line

items (excluding the effect of changes in foreign exchange rates). This reporting practice is illustrated in the following example:

	Asset class A	**Asset class B**
At 1 January 20X0	CU3,000	CU2,000
Purchases	CU800	CU400
Sales	(CU550)	(CU200)
Gains/losses recognised in profit or loss	CU150	CU80
Gains/losses recognised in OCI	(CU50)	CU40
Exchange differences	CU50	CU30
At 31 December 20X0	CU3,400	CU2,350

76 IAS 21 *The Effects of Changes in Foreign Exchange Rates* distinguishes different types of exchange differences, some of which are recognised in profit or loss and some of which are recognised in other comprehensive income. In our analysis of reporting practice, we were not able to determine which type of exchange differences entities reported or whether the reported exchange differences were recognised in profit or loss or in other comprehensive income.

77 Consequently, new line items for exchange differences have been added as children to the existing 'gains (losses)' line items, because exchange differences are a type of gain or loss recognised in profit or loss or other comprehensive income. In addition:

(a) line items for other gains or losses, excluding exchange differences, have been added to complete the logical breakdown; and

(b) editorial corrections have been made to the existing line items for gains and losses recognised in profit or loss and other comprehensive income, to clarify that they include exchange differences. This is to avoid any potential confusion with the new line items for gains and losses that exclude exchange differences.

Existing and new line items

Element label	**ET**	**ER**	**Reference**
Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	*M*	*D*	*IFRS 13.93(e)(i)*
Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	M	CP	IFRS 13.93(e)(i)
Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets	M	CP	IFRS 13.93(e)(i)

continued...

...continued

Element label	ET	ER	Reference
Gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, assets	*M*	*D*	*IFRS 13.93(e)(ii)*
Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, assets	M	CP	IFRS 13.93(e)(ii)
Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, assets	M	CP	IFRS 13.93(e)(ii)

New line items for transfers between levels of the fair value hierarchy

78 For recurring fair value measurements:

(a) paragraph 93(c) of IFRS 13 requires entities to disclose the amounts of any transfers between Level 1 and Level 2 of the fair value hierarchy and the reasons for those transfers; and

(b) paragraph 93(e)(iv) of IFRS 13 requires entities to disclose the amounts of any transfers into and out of Level 3 of the fair value hierarchy, as part of the reconciliation (see paragraph 73); as well as the reasons for those transfers.

79 These requirements are currently reflected in the IFRS Taxonomy through:

(a) line items using the 'Monetary' element type for the amounts of the transfers; and

(b) line items using the 'Text' element type for the reasons for the transfers.

80 Our review of reporting practice found that entities commonly disclose a narrative statement that there were no transfers:

(a) between Level 1 and Level 2 of the fair value hierarchy; or

(b) between any levels of the fair value hierarchy.

81 Consequently, new line items have been added to the existing 'Disclosure of fair value measurement of assets' table, as follows:

New line items

Element label	ET	ER	Reference
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	T	CP	IFRS 13.93(c)
Statement that there were no transfers between Level 1, Level 2 and Level 3 of fair value hierarchy, assets	T	CP	IFRS 13.93(c), IFRS 13.93(e)(iv)

Appendix A—IFRS® Taxonomy content terminology

The table in this appendix provides a brief explanation of the IFRS Taxonomy terms used in this document.

<table>
<tr><th colspan="2">Core content—IFRS Taxonomy elements</th></tr>
<tr><td>The IFRS Taxonomy contains elements that represent disclosures in financial statements prepared applying IFRS Standards.

These elements are described using:

• line items—which represent the accounting concepts being reported. They can be either numerical or narrative, reflecting the figures and narrative reported, for example, ‘Assets’, ‘Property, plant and equipment’ and ‘Description of accounting policy for government grants’.

• axes and members—information categories and components that accounting concepts can be broken down into or reported by, for example, ‘Classes of property, plant and equipment’.

• tables—logical groupings of IFRS Taxonomy axes, members and line items.</td><td>These IFRS Taxonomy elements have:

• element names and element identifiers—unique computer tags used to identify and mark up the data.

• element standard labels—human-readable names reflecting the accounting meaning of an element. Some elements have additional labels that provide more specific descriptions, for example to indicate a total or distinguish between opening and closing balances. Those additional labels do not alter the accounting meaning of the element but are used for presentation purposes when displaying IFRS Taxonomy content.

• element types (ET)—categories of permitted data values, for example, text (T), text block (TB), monetary (M), decimal (DEC), percentage (P).

• element properties, such as:

  • period—which indicates whether the element is expected to be reported for a period of time (duration) or at a particular point in time (instant); and

  • balance—which indicates whether the element is generally expected to be reported as a credit or a debit.</td></tr>
</table>

Supporting content—meaning of IFRS Taxonomy elements	
The IFRS Taxonomy provides supporting content to help a user better understand the **accounting meaning** of an element.	This content includes: • **references**—which link an element to the authoritative literature, for example, IFRS 15 *Revenue from Contracts with Customers*. • **element reference types (ER)**—which define the source of an element, for example, disclosure (D), example (E) and common practice (CP). • **documentation labels**—which provide a textual definition of each element. The sources of these definitions are the IFRS Standards and their accompanying materials, when available. • **implementation notes**—which provide an explanation of the correct use of an element.
Supporting content—relationships between IFRS Taxonomy elements (linkbases)	
The IFRS Taxonomy uses the calculation linkbase to help users better understand how **elements** may relate **mathematically** to each other.	For example, this content includes: • **summations** of elements to a total or subtotal; and • **formulas** to indicate that an element is a ratio of other taxonomy elements.
The IFRS Taxonomy uses the presentation linkbase to provide **presentation views** under which the line items, axes and members (or a combination of those as tables) have been grouped. This supports **human-readable** viewing and navigation of the IFRS Taxonomy.	The IFRS Taxonomy has specific **presentation** elements, which are: • **headings**; and • **presentation groups**. These elements are not used when tagging financial statements. These headings and presentation groups also have **labels**.
The IFRS Taxonomy uses the definition linkbase to provide **views** under which the combined line items, axes and members (**tables**) have been grouped. This supports **computer-readable** use of the IFRS Taxonomy.	For example, the content includes: • a **definition** for each table; and • a **default member** for each axis.

Appendix B—Overview of existing and new elements relating to sensitivity of fair value measurement to changes in unobservable inputs

B1 Existing IFRS Taxonomy elements are presented in italics to distinguish them from new elements.

Table text block

Element label	ET	ER	Reference
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets	TB	D	IFRS 13.93(h)

Axes and members

Element label	ET	Reference
Unobservable inputs (A)	D	IFRS 13.93(d)
	CP	IFRS 13.93(h)
Unobservable inputs (DM)	D	IFRS 13.93(d)
	CP	IFRS 13.93(h)
Interest rate, measurement input (M)	E	IFRS 13.B36(a)
Historical volatility for shares, measurement input (M)	E	IFRS 13.B36(b)
Adjustment to mid-market consensus price, measurement input (M)	E	IFRS 13.B36(c)
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input (M)	E	IFRS 13.B36(d)
Financial forecast of profit (loss) for cash-generating unit, measurement input (M)	E	IFRS 13.B36(e)
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input (M)	E	IFRS 13.B36(e)
Revenue multiple, measurement input (M)	E	IFRS 13.93(d), IFRS 13.IE63
Constant prepayment rate, measurement input (M)	E	IFRS 13.93(d), IFRS 13.IE63
Probability of default, measurement input (M)	E	IFRS 13.93(d), IFRS 13.IE63
Discount rate, measurement input (M)	CP	IFRS 13.93(d)

continued...

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Element label	ET	Reference
Weighted average cost of capital, measurement input, assets (M)	E	IFRS 13.93(d), IFRS 13.IE63
Rent, measurement input (M)	CP	IFRS 13.93(d)
Capitalisation rate, measurement input (M)	E	IFRS 13.93(d), IFRS 13.IE63
Credit spread, measurement input (M)	CP	IFRS 13.93(d)

B2 To allow disaggregation of the sensitivity analysis required by paragraph 93 of IFRS 13, the table also uses the existing axes of:

(a) 'Classes of assets' axis with its members; and

(b) 'Measurement' axis with its members.

Existing line items

Element label	ET	ER	Reference
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	*T*	*D*	*IFRS 13.93(h)(i)*
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	*T*	*D*	*IFRS 13.93(h)(i)*
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	*T*	*D*	*IFRS 13.93(h)(ii)*
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets	*T*	*D*	*IFRS 13.93(h)(ii)*

New line items

Element label	ET	ER	Reference
Percentage of reasonably possible increase in unobservable input, assets	PER	CP	IFRS 13.93(h)(ii)
Percentage of reasonably possible decrease in unobservable input, assets	PER	CP	IFRS 13.93(h)(ii)

New line items—sensitivity analyses in which one input is changed at a time

Element label	ET	ER	Reference
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	M	D	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	M	D	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, assets	M	CP	IFRS 13.93(h)(ii)

New line items—sensitivity analyses in which multiple inputs are changed simultaneously

Element label	ET	ER	Reference
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	M	D	IFRS 13.93(h)(ii)
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	M	CP	IFRS 13.93(h)(ii)
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	M	CP	IFRS 13.93(h)(ii)
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	M	D	IFRS 13.93(h)(ii)
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	M	CP	IFRS 13.93(h)(ii)
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	M	CP	IFRS 13.93(h)(ii)

continued...

...continued

Element label	ET	ER	Reference
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	M	CP	IFRS 13.93(h)(ii)
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	M	CP	IFRS 13.93(h)(ii)