

Appendix B

Measurement Basis Candidates by Time Frame with Their Variations

PAST

- 1. *Past entry price***
 - a. Without related costs
 - b. With related costs

- 2. *Modified past entry amount*¹**
 - a. Accumulated
 - b. Allocated
 - c. Amortized
 - d. Combined

- 3. *Past exit price***
 - a. Without related costs
 - b. With related costs

PRESENT

- 4. *Current entry price***
 - a. Without related costs
 - b. With related costs²
 - i. Identical replacement
 - ii. Identical reproduction
 - iii. Equivalent replacement
 - iv. Productive capacity replacement

- 5. *Current exit price***
 - a. Without related costs
 - b. With related costs

- 6. *Current equilibrium price*³**
- 7. *Value in use***

FUTURE

- 8. *Future entry price***
 - a. Without related costs
 - b. With related costs

- 9. *Future exit price***
 - a. Without related costs
 - b. With related costs

¹ Variations of this basis derive from past entry prices with related costs.

² The four variations of this variation traditionally refer only to assets and assume inclusion of related costs.

³ The notion of related costs does not apply to this basis.