Staff paper

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IASB® meeting

Date  
November 2023

Project  
Amendments to the Classification and Measurement of Financial Instruments

Topic  
Cover paper

Contacts  
Jaco Jordaan  
(jjordaan@ifrs.org)

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Background

1. In March 2023, the International Accounting Standards Board (IASB) published the Exposure Draft Amendments to the Classification and Measurement of Financial Instruments (ED). The IASB discussed a summary of feedback on the ED from comment letters and outreach events during its September 2023 meeting.

2. In October 2023, the IASB discussed the staff’s analysis of feedback on Question 2 on the classification of financial assets. The IASB was not asked to make any decisions. The staff will present recommendations in response to the feedback on this question at a future meeting.

3. The papers for this month’s IASB meeting present the staff’s analysis of and recommendations relating to feedback on:

   (a) Question 1 on the derecognition of a financial liability through electronic transfer (see Agenda Paper 16A); and

   (b) Question 5 on disclosures relating to equity investments and other comprehensive income (see Agenda Paper 16B).

4. The staff’s analysis of feedback on the remaining questions will be discussed at future meetings.