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## IASB<sup>®</sup> meeting

Date	<b>November 2023</b>
Project	<b>Amendments to the Classification and Measurement of Financial Instruments</b>
Topic	<b>Cover paper</b>
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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.