

STAFF PAPER

February 2018

REG IASB Meeting

Project	Dynamic Risk Management		
Paper topic	Cover note		
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Introduction

1. The papers for this meeting includes:
 - (a) **Agenda Paper 4A – Summary of discussions to date:** This paper provides details of the Board’s discussions to date and is for information only.
 - (b) **Agenda Paper 4B – Asset profile:** This paper discusses the role of the asset profile within the dynamic risk management (DRM) accounting model and provides additional guidance in the form of qualifying criteria to ensure consistent application of the asset profile. This paper also discusses:
 - (i) Initial designation and situations requiring de-designation of items within the asset profile; and
 - (ii) Documentation requirements.