

STAFF PAPER

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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 – Target profile:** This paper discusses the role of the target profile within the Dynamic Risk Management (DRM) accounting model. The paper outlines what is a target profile, how it is determined, consistency of the asset profile and target profile, and the time horizon of the target profile. The paper also briefly discusses laddering strategies along other with matters that will be relevant regarding the target profile in future Board discussions.