

## 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 – DRM Model Demonstration Cover Note:** This paper provides a summary of the objectives of Agenda Paper 4B;
  - (b) **Agenda Paper 4B – DRM Model Demonstration:** The purpose of this presentation is to summarise the key decisions of the DRM Model while also demonstrating how the model captures and communicates the impact of risk management through transformation;
  - (c) **Agenda Paper 4C – Simplification:** This paper explores possible approaches for operational simplifications to the DRM accounting model; and
  - (d) **Agenda Paper 4D – Optional Application and Areas of focus for Disclosure:** This paper has two objectives. Firstly, to discuss whether the application DRM accounting model should be optional or mandatory. Secondly, this paper discusses the areas of focus for the model's disclosure requirements.