

STAFF PAPER

April 2019

REG IASB Meeting

Project	Dynamic Risk Management		
Paper topic	Cover note		
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Introduction

1. The papers for this meeting include:
 - (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 – Certain Strategies and the Target Profile:** The purpose of this paper is to discuss whether the Dynamic Risk Management (DRM) model should preclude an entity from designating certain types of strategies within the target profile.
 - (c) **Agenda Paper 4C – Presentation:** The purpose of this paper is to discuss how derivatives designated within the DRM model should be presented in financial reporting. More specifically, how the designated derivatives should be presented in the statement of financial position and how the impact of the designated derivatives should be presented in the statement of profit or loss.