

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: Designation and Qualifying Criteria:** The objective of this paper is to provide additional guidance in form of qualifying criteria for the financial liabilities used to determine an entity’s target profile. It also discusses designation and de-designation of financial liabilities within the Dynamic Risk Management (DRM) model and corresponding documentation requirements.
- (c) **Agenda Paper 4C – The Dynamic Nature of Portfolios:** The objective of this paper is to demonstrate how the dynamic nature of portfolios will affect both the asset and target profiles within the DRM accounting model based on tentative decisions to date. This paper also shows how the dynamic nature of portfolios will affect the interaction between the asset and target profile. This paper does not ask for any additional tentative decisions from the Board.

