

STAFF PAPER

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REG IASB Meeting

Project	Dynamic Risk Management		
Paper topic	DRM Model Demonstration		
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Introduction

1. The purpose of this presentation is:
 - (a) To summarise the key decisions concerning the Dynamic Risk Management (DRM) model but, more importantly demonstrate;
 - (b) the mechanics of the DRM model and show how it achieves the objectives of the project;
 - (c) what information the model provides; and
 - (d) how the model captures and communicates the impact of risk management through transformation in the financial statements.
2. As this presentation provides a summary of tentative decisions reached to date on the DRM accounting model, there are no questions to the Board of a technical nature, but the staff are seeking the Board's feedback on the presentation.

Question for the Board**Question for the Board**

- 1) Does the Board have any questions or comments on Agenda Paper 4B?