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## Dynamic risk management: Update of IASB tentative decisions Cover Note

### Objective

- 1 The objective of the session is to update EFRAG FR TEG on the recent IASB decisions on the Dynamic Risk Management ('DRM') project.
- 2 Questions for EFRAG FR TEG are in agenda paper 03-02.

### Agenda Papers

- 3 In addition to this cover note, agenda papers for this session are:
  - (a) Agenda paper 03-02 – Update on IASB tentative decisions;
  - (b) [Link](#) to May 2022 IASB paper AP4A on mechanics of the DRM model – for background information;
  - (c) [Link](#) to May 2022 IASB paper AP4B on Project Direction – for background information; and
  - (d) [Link](#) to July 2022 IASB paper AP4 on Project Plan – for background information.