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## SME Implementation Group Meeting

Date **13 October 2022**

Location **Hybrid - Virtual and IFRS Foundation Office, London**

Agenda timings or topics may change as the meeting progresses.

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### Thursday 13 October 2022

Time (UK)	Agenda item
11.00 – 11.05	Welcome and introduction
11.05 – 11.15	Objective of the second comprehensive review
11.15 – 11.30	Concepts and basic principles
11.30 – 11.45	Fair value measurement
11.45 – 12.15	Financial instruments
12.15 – 12.45	Break
12.45 – 13.15	Business combinations
13.15 – 13.30	Consolidation package
13.30 – 14.15	Revenue
14.15 – 14.30	Break
14.30 – 15.00	Other topics