
SME Implementation Group

Date **5 December 2023**

Location **Video conference**

Agenda timings or topics may change as the meeting progresses.

Tuesday 5 December 2023

Time (UK)	Agenda paper	Agenda item
11:00–11:10		Opening comments
11:10–12:10	1	Proposed revised Section 23 <i>Revenue from contracts with customers</i>
12:10–12:25	2	Impairment of financial assets—results of survey on SMEs' exposure to credit risk
12:25–12:55	3	Addendum to the Exposure Draft Third edition of the <i>IFRS for SMEs</i> Accounting Standard
12:55–13:00		Wrap-up