
SME Implementation Group

Date **13 July 2023**

Location **IFRS Foundation, Canary Wharf, London**

Agenda timings or topics may change as the meeting progresses.

Thursday 13 July

Time (UK)	Agenda papers	Agenda item
09.00–09.15		Opening comments
09.15–10.45	1–4	1) Guidance in the Standard versus guidance in educational modules 2) Impairment of financial assets
10.45–11.00		Break
11.00–12.30	1–6	3) Revenue from contracts with customers
12.30–13.30		Lunch
13.30–15.00	1–4	4) Control model 5) Joint arrangements 6) Requirement to offset equity instruments
15.00–15.15		Break
15.15–16.00	7–7A	7) Exposure Draft <i>International Tax Reform—Pillar Two Model Rules—Proposed Amendments to the IFRS for SMEs Standard</i> .
16.00–17.00	1–4	8) Other issues/comments on the feedback on Exposure Draft <i>Third edition of the IFRS for SMEs Accounting Standard</i>