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## SME Implementation Group

Date **5 February 2026**

Location **Video conference**

Agenda timings or topics may change as the meeting progresses.

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## Thursday 5 February 2026

Time (UK)	Agenda paper	Agenda item
14:00–14:05		Opening comments
14:05–14:55 (50mins)	1	Application question on paragraph 9.3 of the <i>IFRS for SMEs</i> Accounting Standard
14:55–15:00		Wrap-up