



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL

(Established under the Nepal Chartered Accountants Act, 1997)



मिति २०८२/०५/०९

NAS For MES, 2018 को Introduction को C र NFRS for SMEs, 2017 को Section 1.11 मा संशोधन गरिएको बारे सूचना

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्थाबाट गरी जारी भएको Nepal Financial Reporting Standards for Small and Medium-sized Entities (NFRS for SMEs) 2017 र Nepal Accounting Standards for Micro Entities (NAS for MEs) 2018 आ.ब. २०८१/८२ बाट अनिवार्य रुपमा लागू भएको विदितै छ। यस सन्दर्भमा नेपाल लेखामान बोर्डबाट Micro Entities को परिभाषालाई संशोधन गर्नका निम्ति NAS For MEs, 2018 को Introduction को बुँदा नं C र NFRS for SMEs, 2017 को Section 1.11 मा निम्न वमोजिम संशोधन गर्न सिफारिस भए अनुरूप संस्थाको मिति २०८२ भदौ २ गते बसेको परिषदको ३५४ औं बैठकबाट उक्त संशोधन लागू गर्ने निर्णय गरिएकोले यो सूचना सबैको जानकारीको लागि प्रकाशित गरिएको छ।

NAS for MEs को Introduction को बुँदा नं. C मा भएको संशोधन

Section 1 of NFRS for SMEs defines Micro Entities and the same definition shall be applicable in this Standard. The definition of Micro Entities as below:

What are the Micro Entities?

- a) Micro entities are those entities with the following thresholds (all):
- Annual Turnover (Revenue of the Entity) of **NRs 200** million or less
 - Borrowings from banks or financial institutions or public funds or from entities holding assets in fiduciary capacity of **NRs 100** million or less
 - Statement of Financial Position (Balance Sheet) Total of **NRs 200** million (without off-setting current liabilities in current assets) or less
 - Holding assets in fiduciary capacity of **NRs 100** million or less (includes security brokers handling demat account, micro finance and cooperatives.)

NFRS for SMEs 2017 को Section 1.11 मा भएको संशोधन

1.11 Those NOT having public accountability and other than SMEs are Micro Entities - Micro Entities are required to prepare financial statements in accordance with the Nepal Accounting Standards for Micro Entities (NAS for MEs) on consistent basis.

(Signature)

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An entity must meet all of these limits in two consecutive years to qualify as a micro-entity and once qualified, must exceed at least one of these limits for two consecutive years to cease to qualify.

संशोधित परिभाषा आ.व २०८१/८२ को वित्तीय विवरणका लागि लागू हुने जानकारी गराइन्छ ।

रामकृष्ण

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