नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
(Established under the Nepal Chartered Accountants Act, 1997)

Public Interest Entity को परिभाषा जारी गरिएको सम्बन्धी सूचना !

मिति : २०८२/०३/१६

उपरोक्त विषयमा संस्थाको Handbook of the Code of Ethics for Professional Accountants 2023 का विभिन्न अनुच्छेदमा Public Interest Entity **र अन्य निकायका** लागि फरक-फरक प्रावधानहरु रहेको तथा Glossary अन्तर्गत सार्वजानिक स्वार्थ निहित निकाय (Public Interest Entity) को देहाय बमोजिम व्यवस्था रहेको व्यहोरा विदितै छ ।

a. *A listed Entity; or*

b. *An Entity:*

i. *Defined by regulation or legislation as a public interest entity; or*

ii. *For which the audit is required by regulation or legislation to be conducted in compliance with the same independence requirements that apply to the audit of listed entities.* ***Such regulation might be promulgated by any relevant regulator, including an audit regulator”***

Other entities might also be considered to be public interest entities, as set out in paragraph 400.8.

यसै सन्दर्भमा Code of Ethics को प्रभावकारी कार्यान्वयनमा टेवा पुऱ्याउन नेपालको परिप्रेक्षमा आधारित Public Interest Entity सम्बन्धी परिभाषा आवश्यक रहेको हुनाले मिति २०८२/०२/३० मा बसेको ३५०औं बैठकको निर्णय बमोजिम Public Interest Entity को देहाय बमोृजिमको परिभाषा जारी गरिएको सम्बन्धित सबैमा जानकारी गराईन्छ । साथै उक्त परिभाषा जारी भएको मितिदेखि प्रारम्भ हुने व्यहोरा समेत जानकारी गराईन्छ ।

ICAN Marg, Satdobato, Lalitpur Nepal, Tel: 0977-1-5430832, 5430730, Fax:0977-1-5450774
Post Box No.: 5289, E-mail: ican@ntc.net.np, Website: www.ican.org.np

Branch Offices:
Biratnagar: Tel: 977-021-474395, E-mail:icanbrt@ican.org.np Butwal: Tel:977-081-543629, E-mail:icanpkr@ican.org.np
Birgunj: Tel: 977-051-522660, E-mail: icanbrj@ican.org.np Pokhara: Tel: 977-061-587679, E-mail: icanpkr@ican.org.np
Nepalgunj: Tel:977-081-525916, E-mail: icannpj@ican.org.np Dhangadhi: 977-091-527493, E-mail: icandng@ican.org.np

Public Interest Entity, for the purpose of Handbook of Code of Ethics for Professional Accountants issued by ICAN, means an entity fulfilling any one of the criteria as below:

a. A publicly traded entity,
b. An entity one of whose main functions is to take deposits from the public, that includes Banks and Financial Institutions established under prevailing banking laws and saving and credit co-operatives established under prevailing Cooperatives law holding deposit of more than Rs. 20 Crore,
c. An entity one of whose main functions is to provide insurance to the public, which includes insurance companies established under prevailing insurance laws,
d. Pension Funds, Provident Fund, Social Security Fund, Collective Investment Schemes,
e. Public Sector Enterprises including Government Business Enterprises that have significant public accountability,
f. Securities related agencies, or
g. Other Entities defined as public interest entities by prevailing statutes.