

## Comparison of the Factors and Examples of Entities that may be PIEs in the IESBA Code and Application Material in the ISQMs and ISAs that Relates to the Differential Requirements

Description	Factors and Categories of Entities in the IESBA Code		Examples in the Application Material of ISQMs and ISAs	
	Para. 400.9	Para. 400.18 A2	Entities that Exhibit Public Interest or Accountability	Law or Regulation
<b>Nature of Business, Including Entities Operating in Certain Industries</b>	The nature of the business or activities, such as taking on financial obligations to the public as part of the entity's primary business.	Pension funds. Collective investment vehicles.	Entities that operate in a certain industry or by considering the nature and size of their business  <i>See paragraphs A32 of ISA 260 (Revised) and A41 of ISA 700 (Revised).</i>	Entities that operate in certain industries (e.g., financial institutions such as banks, insurance companies and pension funds).  <i>See paragraph A133 of ISQM 1.</i>
<b>Designated Regulatory Supervision</b>	Whether the entity is subject to regulatory supervision designed to provide confidence that the entity will meet its financial obligations.	n/a	Entities that hold a significant amount of assets in a fiduciary capacity for a large number of stakeholders including financial institutions, such as certain banks, insurance companies, and pension funds.  <i>See paragraphs A128, A134 of ISQM 1.</i>	Entities that are under the management of a court or judicial process (e.g., liquidation).  <i>See paragraph A133 of ISQM 1.</i>
<b>Size of Entity or its Business</b>	Size of the entity.	n/a	Entities that operate in a certain industry or by considering the nature and size of their business	Entities that meet a specified asset threshold

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			<i>See paragraphs A32 of ISA 260 (Revised) and A41 of ISA 700 (Revised).</i>	<i>See paragraph A133 of ISQM 1.</i>
<b>Number and Nature of Stakeholders</b>	Number and nature of stakeholders including investors, customers, creditors and employees.	Private entities with large numbers of stakeholders (other than investors).	Entities with a large number and wide range of stakeholders. <i>See paragraphs A128, A134 of ISQM 1.</i>	n/a
<b>Non-for-Profit Organizations, Governmental Entities</b>	n/a	Not-for-profit organizations or governmental entities.  Public utilities.	Other entities such as charities. <i>See paragraphs A32 of ISA 260 (Revised) and A40 of ISA 700 (Revised).</i>  Public sector entities who are significant due to size, complexity or other public interest aspects. <i>See paragraph A43 of ISA 700 (Revised).</i>	Entities which operate in the public sector or which are recipients of government funding or entities with public accountability.  <i>See paragraph A133 of ISQM 1.</i>
<b>High Public Profile</b>	n/a	n/a	Entities with a high public profile, or whose management or owners have a high public profile.  <i>See paragraphs A128, A134 of ISQM 1.</i>	n/a

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<b>Importance of the Entity to its Operating Sector</b>	The importance of the entity to the sector in which it operates including how easily replaceable it is in the event of financial failure.	n/a	n/a	n/a
<b>Systematic Impact to Other Sectors</b>	The potential systemic impact on other sectors and the economy as a whole in the event of financial failure of the entity.	n/a	n/a	n/a