**Evaluation Only. Created with Aspose.Words. Copyright 2003-2023 Aspose Pty Ltd.**

| 6 | Shariyah Review Bureau | Internal Audit Report **|** Ijara Company Kyrgyzstan (ICK)

ICK-1203-06-01-03-23

5.

Scope of Work

The Audit included reviewing the operations and activities of the Company, in

addition to examining the products and related transactions to ensure that

they are conducted in accordance with the guidelines and pertinent controls

approved

by

the

SSB.

Exhibit

1

shows

the

products

included

in

the

Audit

process and sampling coverage.

6.

Sampling Methodology

Our

sampling

methodology

is

based

on

the

likelihood

and

Shari’a

risk

involved in a particular product; where likelihood and Shari’a risk are high,

the sampling will be increased accordingly.

will be



Exhibit 1: Products and Samples

Department

Product

Year

population

sample

Percentage

Operations

Ijarah muntahia

Bittamleek

2022

19

19

100%

Population

Likelihood

Shari’a Risk

Samples Percentage

1 to 100

High

High

100%

High

Medium

75%

Medium

High

50%

Medium

Medium

25%

Low

Low

10%

101

to 300

High

High

50%

High

Medium

50%

Medium

High

25%

Medium

Medium

20%

Low

Low

10%

301

to 1000

High

High

25%

High

Medium

25%

Medium

High

20%

Medium

Medium

15%

Low

Low

10%

1001 and

above

High

High

10%

High

Medium

10%

Medium

High

5%

Medium

Medium

1%

Low

Low

0.10%

