| **Client Name:** Cosmopolitan Industries (Pvt.) Limited | | |
| --- | --- | --- |
| **Accounting period:** 01 July 2020 to 30 June 2021 | | |
| **Prepared by:** Md. Nahid Hasan Badhan |  | **Date:** 12 August 2021 |
| **Reviewed by:** Rounak Rayhan Shuban  **Further Reviewed by:** Humaun Ahamed |  | **Date:** 12 August 2021  **Date:** 16 August 2021 |
| **Subject:** Sample selection of Property, Plant & Equipment (PPE) | | |

**Objective:**

The objective of the memo is to document the work procedure performed for selection of the sample over the population of Property, Plant & Equipment (PPE).

**About Property, Plant & Equipment (PPE):**

**Total Population of the Head:** 23,554,338 USD

Total debit population during the period: 1,176,957 USD

Total credit population during the period: 1,729,543 USD

**Performance materiality**: 375,000 USD

**Risk associated with the head:** Non-Significant risk, Lower Risk without Control Reliance

As per sample table, total sample selected from the head:

1. For additions transactions: 2
2. For disposals transactions: 4

**Total sample selected**: 6

**Sample Selection method:**

We have used MUS in selecting the sample, the selection method is given below:

| **Particulars** | **Period** | **Particulars** | **Amount** | **Remarks** |
| --- | --- | --- | --- | --- |
| Additions | For 12 month | From 12 months population we have run MUS and selected 2 samples | **1,176,957** | 2 Sample voucher for 12 Months |
| Disposals | For 12 month | From 12 months population we have used Judgements and selected 4 samples | **1,729,543** | 4 Sample voucher for 12 Months |

**---------------End of document---------------**