



LISTING REQUIREMENTS FOR ISLAMIC SECURITIES

REQUIREMENT

- ▶ Organizational and legal form of the issuer
- ▶ Duration of existence of the originator as a legal entity
- ▶ Financial statements
- ▶ Auditing organization from the list of audit organizations recognized by KASE
- ▶ Annual financial statements of the issuer/originator (if there are subsidiaries – consolidated financial statements), confirmed by an auditor's report
- ▶ Interim financial statements (if there are subsidiaries – consolidated interim financial statements), confirmed by an auditor's report or a report on the review of these statements
- ▶ Islamic securities issue prospectus
- ▶ Availability of a corporate governance code approved by the issuer's authorized body
- ▶ Securities accounting
- ▶ Absence in the issuer's charter and/or securities prospectus of norms that infringe or limit the rights of the owners of these securities to alienate (transfer) them

NOTE

- JSC or LLP
- at least 1 year
- in accordance with IFRS or US GAAP
- by level 1 or 2
- for the last completed financial year
- from the date of compilation of which no more than 6 months must pass
- agreed by the Council on the Principles of Islamic Finance
- Mandatory
- is carried out (will be carried out after their issue/listing) by the Central Depository
- Mandatory