

Appendix A

Below is the list of AAOIFI exposure drafts in issue which are open for stakeholders' comments. We invite your esteemed institution and relevant industry stakeholders under your jurisdiction to provide comments to these exposure drafts.

Exposure draft of Shariah Standard (SS):

No.	Name of the exposure draft of the standard	Type of standard	Links to access	Deadline for receiving comments
1.	[ED of] "Sukuk" Shari'ah Standard No. 62"	Shari'ah	https://aaoifi.com/wp-content/uploads/2023/11/DRAFT-AAOIFI-SS-62-ArEn.pdf	31 March 2024

Exposure drafts of Financial Accounting Standards (FAS):

No.	Name of the exposure draft of the standard	Type of standard	Links to access	Deadline for receiving comments
1.	[ED of] FAS_ "Financial Reporting for Institutions Operating in Hyperinflationary Economies"	Accounting	https://bit.ly/48Z6jei	31 March 2024
2.	[ED of] FAS_ "Participatory Ventures"	Accounting	https://bit.ly/3S6nO5B	31 March 2024
3.	[ED of] FAS_ "Financial Reporting for Islamic Investment Institutions (Including Investment Funds)"	Accounting	https://bit.ly/3H7d3uE	31 March 2024
4.	[ED of] FAS_ "Promotional Gifts and Prizes"	Accounting	https://bit.ly/3tEV1g2	31 March 2024

Exposure drafts of Governance Standards (GS):

No.	Name of the exposure draft of the standard	Type of standard	Links to access	Deadline for receiving comments
1.	[ED of] GS _ “Shari’ah Governance Framework”	Governance	https://bit.ly/4aGKSAd	15 February 2024
2.	[ED of] GS _ “Shari’ah Supervisory Board: Appointment and Composition”	Governance	https://bit.ly/3vx7MK0	15 February 2024
3.	[ED of] GS _ “Shari’ah Supervisory Board: Functions and Operations”	Governance	https://bit.ly/4alizBg	15 February 2024
4.	[ED of] GS _ “Shari’ah Supervisory Board: Review and Report”	Governance	https://bit.ly/3RK4AIY	15 February 2024
5.	[ED of] GS _ “Application of Shari’ah Governance Principles to Islamic Finance Windows”	Governance	https://bit.ly/3HqDRWZ	15 February 2024
6.	[ED of] GS _ “Application of Shari’ah Governance Principles to Islamic Finance Subsidiaries / Associates”	Governance	https://bit.ly/3RIx6Ex	15 February 2024
7.	[ED of] GS _ “Governance and Management of Investment Accounts”	Governance	https://bit.ly/3tF9Y1B	1 March 2024

Kindly share your feedback and comments via Sharia@aaofi.com, via accounting@aaofi.com, governance@aaofi.com, respectively.