

Insurance payment guarantee fund JSC

Letter to the management on the results of
the audit of the financial statements for the period,
ended December 31, 2022

Professional judgments

Period closing process / Classification of financial statement items

Observation:

We paid attention to the fact that in the course of the audit procedures the process of providing documentation for the audit is established in the Fund. The Fund provides the necessary documentation and information in due time.

The auditors reviewed the documents (policies and regulations) regulating the internal activities of the Fund.

Risks: are not available.

Recommendation: not required.

Comments from management: Not required.