

Compliance Report based on:**AAOIFI Shariah Mandate**

Amazon.com, Inc. (AMZN:NASD)

Description

Amazon.com, Inc. (Amazon.com) serves consumers through its retail Websites and focuses on selection, price, and convenience. The Company™s four customer sets include consumers, sellers, enterprises and content creators. It also manufactures and sells Kindle devices. It offers programs, which enable sellers to sell their products on its Websites and their own branded Websites and to fulfill orders through it. We serve developers and enterprises of all sizes through Amazon Web Services (AWS), which provides access to technology infrastructure. In addition, it generates revenue through other marketing and promotional services, such as online advertising, and co-branded credit card agreements. The Company operates in two segments: North America and International.

Company Status

IdealRatings analysts have issued a report regarding the company:

Name:	Amazon.com, Inc.	Core Business Activity:	Retail - Discount Stores
Ticker:	AMZN:NASD	Exchange:	NASDAQ
ISIN:	US0231351067	Compliance Status:	FAIL
Country:	United States		

IdealRatings reviewed the most recent financial statement (2012 Q 1) for Amazon.com, Inc.

This report has been prepared to determine the Shariah compliance status of the company based on the AAOIFI Shariah mandate.

Business Screening:

The status of the company from a business activity is as follows:

	Threshold	Company	Compliance
Non-permissible Income	5%	Exceeds 5%	FAIL

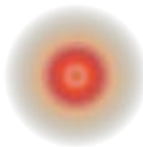
Financial Screening:

According to the most recent financial statement (2012 Q 1), the financial ratios with respect to the AAOIFI Shariah mandate for the company are as follows:

	Threshold	Company	Compliance
Interest-bearing Investments	30%	6.29%	PASS
Interest-bearing Debts	30%	0%	PASS
Liquidity	67%	20.16%	PASS
Share Type (Pref/Common)	False	False	PASS

Compliance Status:

Based on the available information and the above figures according to the AAOIFI Shariah mandate Amazon.com, Inc. is to be considered Non-Shariah-compliant.



Disclosures

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