

Av`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK ersj vt`k WvBs GE wclwks BÉvóR wj wgtUW ‘issuer’ wmwte AwfwnZ (AZtci ÓBmjvqi 0 etj Dwj w-Z);

thtnZi sub-rule (3) of rule 12 of the Securities and Exchange Rules, 1987, as amended, states “ Provided that, notwithstanding anything contained in this sub rule, such financial statements may also be audited by an auditor appointed by the Commission, whenever such audit is deemed by the Commission necessary in the public interest and the auditor so appointed shall furnish his report to the Commission in such form and within such time as the Commission may specify.”;

thtnZi sub-rule (3) of rule 12 of the Securities and Exchange Rules, 1987, as amended, also states “.....Provided further that the fee for such audit and all other expenses in relation thereto shall be borne by the issuer concerned.”;

thtnZi wmwKdwi wJR I G. tPA Kwgkb (AZtci ÓKwgb0 etj Dwj w-Z) Dwj w-Z sub-rule (3) of rule 12 Abjhvqx wltm# 31, 2001 Bs Zwi tL mgvB Bmjvqi ewil R Awl R c0Zte`b wbxv (wtkl wbxv) Kwievi Rb` c1 m1 bs-SEC/CFD/12:23/99/50 Zwi Lt tm# 14, 2002 Bs Gi gva`tg AvKbwweb GE tKvs, PwUwGKvDbtUUm Gi Rbve GweGg AwlRv b, GclmG tK wbtqvM `vb Kti hvi Kwic Bmjvqi tK t`qv ntqt0;

thtnZi Dwj w-Z wbxvKvthp wcl I GZ`msmvs-hveZxq e`qmgw wbtqvM ct1 i kZBjhvqx, Ges D3 Rules Abjhvqx, Bmjvqi tKvuvbtk enb Kitz nte;

thtnZi Kwgkb, Avtj vP` wbxvK KZK wbxv msmvs-Kvhm` m0uv`b ceR GZ`msmvs-wbxv wj wej eve` UvKv 2,12,579.00 (`B j v evi nrvi cwpkZ EbAwk UvKv gv1) mivmwi wbxvKtK cwtkva ceR KwgkbK AeMZ Kivi Rb` c1 m1 bs-SEC/CFD/12:23/99/925 Zwi Lt AvM÷ 31, 2003 Bs Gi gva`tg BmjvqiK Abjiva Kti; hvi tcltZ Bmjvqi c1 m1 bs-BDFIL/037/2003 Zwi Lt tm# 6, 2003 Bs Gi gva`tg, Abv`bi gta, Dtg L-Kti th, “Since the Company in last many years paid Tk.25,000/- only on an average to its audit firms, the Company can only make payment so much amount to the Special Audit Firm. The difference amount will be borne by the Commission.” hv D3 wbtqvMc1 Z_v Rules Gi cw cSt;

thtnZi Kwgkb, c1 m1 bs- SEC/CFD/12:23/99/1005 Zwi Lt A±vei 11, 2003 Bs Gi gva`tg Bmjvqi i D3 e3e` cZ`vL`vb Kti Ges msmvs-wbxv wj cwtkvtai Rb` BmjvqiK cbivq Abjiva Kti; hvi tcltZ Bmjvqi c1 m1 bs-BDFIL/040/2003 Zwi Lt A±vei 15, 2003 Bs `wLj ceR Dnvi Dctiwj w-Z c1 m1 bs- BDFIL/037/2003 Zwi Lt tm# 6, 2003 Bs Gi e3te`i c0Z Kwgk`bi `w0 AvKIv Kti;

thtnZi Kugkb, cI mF bs-SEC/Enforcement/199/2003-238 Zwi Lt wltm# 2, 2003 Bs Gi gva'tg wbx'v vej cwi tkva bv Kiv mspvš-e' _Zvi Rb' Bm'qviti i woku e'vL'v `wL'tj i Abfiva Kti, hv Bm'qviti cwi cvj tb e' _nq;

thtnZi AZtci, Kugkb KZR' tbnuk mF bs-SEC/Enforcement/199/2003-21, Zwi Lt Rvbqvix 22, 2004 Bs Gi gva'tg tKv'ubvxi e'vL'v `wL'j mn Dnvi e'e'vcbv cwi Pvj KtK tde'qvix 11, 2004 Bs Zwi tL i bvx'tZ Dcw'Z nl qvi Rb' Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb tbnuk Rwi Kiv nq Ges Bm'qviti i cI mF bs-BDFIL/002/2004 Zwi Lt tde'qvix 7, 2004 Bs Gi Avte' tbi tcl'itZ Kugkb, tbnuk mF bs-SEC/Enforcement/199/2003/46, Zwi Lt tde'qvix 9, 2004 Bs Gi gva'tg i bvx'i w' b tde'qvix 15, 2004 Bs Zwi tL cp:wba'f'Y Kti;

thtnZi i bvx'i Rb' wba'f' Z Zwi tL Bm'qviti tKv'ubvxi e'e'vcbv cwi Pvj K Dcw'Z n'tZ e' _nq Ges tKvb authorization e'Zix Rbve A'tk'v tKRwi I qvj, cwi Pvj K i bvx'tZ Dcw'Z nq, ZvB Kugkb KZR' D³ i bvx' gj Zve Kiv nq;

thtnZi cieZ'Z, Kugkb, tbnuk mF bs-SEC/Enforcement/199/2003/67, Zwi Lt tde'qvix 17, 2004 Bs Gi gva'tg gj ZveKZ i bvx'i w' b tde'qvix 19, 2004 Bs Zwi tL cp:wba'f'Y Kti Ges wbx'v vej cwi tkva mspvš-wel qIU AuggvsmZ _vKvi Kvi tY tbnuk mF bs-SEC/Enforcement/517/2006/941, Zwi Lt AvM÷ 24, 2006 Bs Gi gva'tg tKv'ubvxi e'vL'v `wL'j mn Dnvi cwi Pvj KgE'j xi m`m'MY Ges tKv'ubvxi m'Pe'tK tm'tP# 13, 2006 Bs Zwi tL i bvx'tZ Dcw'Z nl qvi Rb' cpi'vq Abfiva Kti;

thtnZi Bm'qviti tKv'ubvxi cwi Pvj KMY, e'e'vcbv cwi Pvj K Ges tKv'ubvxi m'Pe D³ i bvx'i Zwi tL Dcw'Z n'tZ Z_v tKvb e'vL'v `wL'j Ki tZ e' _n'tqtQ;

thtnZi cieZ'Z, Kugkb KZR' tbnuk mF bs-SEC/Enforcement/517/2006/1030, Zwi Lt tm'tP# 19, 2006 Bs Ges bs-SEC/Enforcement/517/2006/1147, Zwi Lt A't'vei 29, 2006 Bs Gi gva'tg tKv'ubvxi cwi Pvj KgE'j xi m`m'MY Ges tKv'ubvxi m'Pe'tK i bvx'tZ Dcw'Z nl qvi Rb' cpi'vq tbnuk Rwi Kiv nq; wKŠ' i bvx'tZ Dcw'Z n'tZ Z_v wbx'v vej cwi tkva Kiv n'tqtQ g'tg tKvb Z_ `wL'j Ki tZ Zviv e' _n'tqtQ;

thtnZi Av'tj vP' Bm'qviti GKwU cvej K wj wgtUW tKv'ubvxi Ges Dnvi cwi Pvj KgE'j xi m`m'MY tKv'ubvxi c'Z'wba'Z'Kvix hviv wmuKDwi wJR mspvš-AvBbKvbp cwi cvj tbi Rb' `vqx; Ges

thtnZi Kugkt'bi wetePbvq, wmuKDwi wJR AvBb I Dnvi wewa-weavb cwi cvj tb Duj wE-Z e' _Zvi Rb', cp'RevRv'ti i ksLj v, ^QZv Ges Rb' t' _D³ Bm'qviti i c'Z'K cwi Pvj K I e'e'vcbv cwi Pvj tK Rwi gvbv Kiv c'QvRb I mgxPxb;

AZGe, thtnZi Kugkb, Duj wE-Z hveZixq welq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m'stkwaZ] tZ c'È 'gZvetj ;-

(1) evsj vt`k WvBs GE wclwks BEvotR wj wgtUW Gi e`e`vcbr cwi Pvj K Rbve w` DmKb>` b tKRwi l qvj Gi Dci 1 (GK) j qj UvKv Rwi gvbv avh© Kij hv AÎ Avt`tki 15 (ctbi) w` tbi gta` OmwKDwi uJR l G. tPÄ Kwgkb0 Gi Abktj BmjKZ e`vsK WldU/tc-AWt i i gra`tg Kwgktb Rgv Ki tZ nte ; Ges

(2) G Avt`k Rwi i Zwi L ntZ Dcti Duj wEZ wmwKDwi uJR AvBb m`uukZ weia-weavb (A_@, Duj wEZ wbi xqv wcl cwi tkvta e`_© ntj) cwi cvj tb e`_Zv Ae`vnZ _vKvKvj xb D³ Bmjqvti i e`e`vcbr cwi Pvj K Rbve w` DmKb>` b tKRwi l qvj Gi Dci c0Zw` tbi Rb` 10,000/- (`k nrvi) UvKv nvti AwZwi³ Rwi gvbv l avh© Kij hv Dcti (1) G Duj wEZ c`wZtZ Kwgktb Rgv Ki tZ nte |

wmwKDwi uJR l G. tPÄ Kwgktpi ctqj-

dvi "K Avg` wmi Kx
tPqvi g`vb

weZib t

Rbve w` DmKb>` b tKRwi l qvj , e`e`vcbr cwi Pvj K
evsj vt`k WvBs GE wclwks BEvotR wj wgtUW