

bs- GmBwm/GbtcdmfgU/290/2004/288  
gvP<sup>5</sup>, 2007 Bs

ti wR ÷ wGwW  
d'v : 02-7710056

Rbvev KvAb t` ex tKRwi I qvj , cwi Pvj K  
eivj v` k WwBs GÜ wclwks BÉivóR wj wgtUW  
t` vtqj Kgfc—, KYÉrov  
mrvFvi , XvKv-1340

wel q: Avf` k

gtnv` q,

Kwgk:bi gvP<sup>5</sup>, 2007 Bs Zwi tLi Avf` k bs GmBwm/GbtcdmfgU/290/2004/282 Gi mZ`wqZ Abj wC Avcbvi AeMwZ I c0qvRbxq  
e`e`v M0:bi Rb` GZ` mstM msh<sup>3</sup> Kiv ntj v|

wmwKDwi wJR I G· tPA Kwgk:bi c:¶

(fgvt gbmj i ngvb)  
Dc-cwi Pvj K

Avf`k

thfnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK evsj v`k WvBs GÜ wclwvks BÉvóR wj wgtUW ‘issuer’ wmwte AwfwnZ (AZtci ÓBmjvqi Ó etj Duj w-Z);

thfnZi rule 12 of the Securities and Exchange Rules, 1987, Abjvqx Bmjvqi Zv`i wWtm<sup>1</sup> 31, 2001 Bs Zwi tL mgvß ermfi i Rb` cÜ ZKZ Aw\_R weei Yx BmjvKti tQ hv tgmvm<sup>2</sup> Lvjt K GÜ tKvs (weae<sup>3</sup> wbi<sup>4</sup> K) KZR wbi<sup>5</sup> xZ ntqtQ;

thfnZi 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.”;

thfnZi wmwKDwi wUR I G- tPÁ Kugkb (AZtci ÓKugkb Ó etj Duj w-Z), Duj w-Z sub-rule (3) of rule 12 Abjvqx wWtm<sup>1</sup> 31, 2001 Bs Zwi tL mgvß Bmjv<sup>2</sup> i ewl R Aw\_R weei Yx wbi<sup>3</sup> (wtkl wbi<sup>4</sup>) Kivi Rb` cÍ mÍ bs-SEC/CFD/12:23/99/50 Zwi Lt tm<sup>5</sup> P<sup>6</sup> 14, 2002 Bs Gi gva`tg GKbwéb GÜ tKvs, PvUw<sup>7</sup> GKvDbtUUm Gi Rbve G.ue.Gg. AwRRj<sup>8</sup> xb, GclwG tK wbtqvM` vb Kti;

thfnZi Avtj vP` wbi<sup>1</sup> K (GKbwéb GÜ tKvs, PvUw<sup>2</sup> GKvDbtUUm) KZR wbi<sup>3</sup> mspvš-Kvh<sup>4</sup> m<sup>5</sup>uv` b ceR GZ` nsiké-wtkl wbi<sup>6</sup> cÜZte` b Kugk<sup>7</sup> wku` wLj Kti b Ges D<sup>3</sup> wbi<sup>8</sup> cÜZte` b ntZ cÜxqgvb nq th, Bmjv<sup>9</sup> wWtm<sup>10</sup> 31, 2001 Bs Zwi tL mgvß ermfi i Rb` true and fair Aw\_R weei Yx Dc`vcb e`<sup>11</sup> ntqtQ hv we`wii Zfvte Kugk<sup>12</sup> cÍ mÍ bs- SEC/Enforcement/290/2004/191, Zwi Lt Gw<sup>13</sup> 19, 2005 Bs Gi gva`tg Bmjv<sup>14</sup> i wku` tcl<sup>15</sup> Z ntqtQ;

thfnZi Bmjv<sup>1</sup> i Dctiv<sup>2</sup> e`<sup>3</sup> Zvi Rb` Kugkb KZR tbwUk mÍ bs- SEC/Enforcement/290/2004/191, Zwi Lt Gw<sup>4</sup> 19, 2005 Bs Gi gva`tg Bmjv<sup>5</sup> K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k<sup>6</sup> b<sup>7</sup> tbwUk Rwi Kiv nq, wKš<sup>8</sup> Bmjv<sup>9</sup> D<sup>3</sup> tbwU<sup>10</sup> ki Reve cÜv<sup>11</sup> e`<sup>12</sup> nq Ges cieZ<sup>13</sup> Kugk<sup>14</sup> cÍ mÍ bs- SEC/Enforcement/290/2004/215 Zwi L tg 10, 2005 Bs Gi gva`tg Bmjv<sup>15</sup> K ZvM<sup>16</sup> v cÜ vb Kiv, wKš<sup>17</sup> Bmjv<sup>18</sup> Gt<sup>19</sup> t<sup>20</sup> tKvb Reve cÜ vb Kti w;

thfnZi AZtci Kugkb, tbwUk bs- SEC/Enforcement/290/2004/446 Zwi L AvMó 28, 2005 Bs Gi gva`tg Bmjv<sup>1</sup> K i bvx<sup>2</sup> tbwUk Rwi Kti, hvi DE<sup>3</sup> Bmjv<sup>4</sup> cÍ Zwi L tm<sup>5</sup> P<sup>6</sup> 07, 2005 Bs Gi gva`tg wWtm<sup>7</sup>, 2005 Bs gv<sup>8</sup> m<sup>9</sup> wZxq mBv<sup>10</sup> i bvx<sup>11</sup> Zwi L cptw<sup>12</sup> b<sup>13</sup> i Rb` Ab<sup>14</sup> i<sup>15</sup> Kti Ges Kugkb, Bmjv<sup>16</sup> i Ab<sup>17</sup> i<sup>18</sup> weteP<sup>19</sup> b<sup>20</sup> ceR tbwUk mÍ bs- SEC/Enforcement/290/2004/620, Zwi Lt b<sup>21</sup> f<sup>22</sup> 9, 2005 Bs Gi gva`tg wWtm<sup>23</sup> 13, 2005 Bs Zwi tL i bvx<sup>24</sup> Zwi L cptw<sup>25</sup> b<sup>26</sup> Kti;

thfnZi Bmjv<sup>1</sup> AZtci cÍ Zwi L wWtm<sup>2</sup> 10, 2005 Bs Gi gva`tg D<sup>3</sup> i bvx<sup>4</sup> Zwi L Gw<sup>5</sup>, 2006 Bs gv<sup>6</sup> m<sup>7</sup> t<sup>8</sup> t<sup>9</sup> cptw<sup>10</sup> b<sup>11</sup> i Rb` Av<sup>12</sup> e` b Kti, hvi tcl<sup>13</sup> Kugkb, c<sup>14</sup> i<sup>15</sup> tbwUk bs- SEC/Enforcement/290/2004/689 Zwi L R<sup>16</sup> 27, 2006 Bs Gi gva`tg D<sup>3</sup> i bvx<sup>17</sup> Zwi L Rj vB 12, 2006 Bs Zwi tL cptw<sup>18</sup> b<sup>19</sup> Kti, wKš<sup>20</sup> Gt<sup>21</sup> t<sup>22</sup> Bmjv<sup>23</sup> i bvx<sup>24</sup> Z Dcw`Z ntZ Z<sup>25</sup> v tKvb e`vL`v` wLj Ki<sup>26</sup> Z e`<sup>27</sup> ntqtQ hv B`QvKZ etj wete<sup>28</sup> PZ ntqtQ;

thfnZi Avtj vP` Bmjv<sup>1</sup> GKwJ cvewj K wj wgtUW tKv<sup>2</sup> uvbx Ges Dnvi cwi Pj<sup>3</sup> KgEj xi m`m`MY tKv<sup>4</sup> uvbx<sup>5</sup> cÜZ<sup>6</sup> w<sup>7</sup> v<sup>8</sup> x<sup>9</sup> hvi v wmwKDwi wUR mspvš- AvBbKvbp cwi cvj tbi Rb` `vqx; Ges

thfnZi Kugk<sup>1</sup> weteP<sup>2</sup> vq, wmwKDwi wUR AvBb I Dnvi wea-weavb cwi cvj tbi Duj w-Z e`<sup>3</sup> Zvi Rb`, c<sup>4</sup> R<sup>5</sup> v<sup>6</sup> i<sup>7</sup> k<sup>8</sup> Lj v, `QZv Ges Rb`<sup>9</sup> e`<sup>10</sup> D<sup>3</sup> Bmjv<sup>11</sup> i cÜZ`K cwi Pj<sup>12</sup> K I e`<sup>13</sup> vcbv cwi Pj<sup>14</sup> K Rwi gv<sup>15</sup> b<sup>16</sup> Kiv cÜqvRb I mgxP<sup>17</sup> b;

AZGe, tmtnZi Kugkb, Duj w-Z hvezixq weiq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øvi v msþkwaZ] þZ cÖ È ¶lgZveþj :-

- (1) evsj vt`k WvBs GÜ wchubwks BÉvóR wj wgtUW Gi cwí Pvj K Rbvev KvÁb t`ex tKRwi l qvj Gi Dci 1 (GK) j ¶ UvKv Rwi gvbv avh<sup>®</sup> Kij hv AÎ Avt`þki 15 (ctþbi) w`þbi gta` ÖmwKDwi uJR l G- þPÄ KugkbÖ Gi AbKþj BmjKZ e`vsK Wödu/tc-AW¶i i gva`tg Kugkþb Rgv KiþZ nte; Ges
- (2) G Avt`k Rwi i Zwi L nþZ Dcti Duj w-Z wmwKDwi uJR AvBb m`úwKZ weva-weavb (A\_¶, Duj w-Z ermti i Aw\_¶ weeiYx weþkl wbi x¶vi Rb` Kugkb wöþqvMKZ wbi x¶þki cÖZte`þbi Dci Bmjqvþi i wöku Pvl qv e`vL`v cÖ vþb e`\_Zv) cwí cvj þb e`\_Zv Ae`vnZ \_vKvKvj xb D<sup>3</sup> Bmjqvþi i cwí Pvj K Rbvev KvÁb t`ex tKRwi l qvj Gi Dci cÖZw`þbi Rb` 10,000/- ( `k nvRvi) UvKv nvti AwZwi<sup>3</sup> Rwi gvbv l avh<sup>®</sup>Kij hv Dcti (1) G Duj w-Z c`wZþZ Kugkþb Rgv KiþZ nte|

wmwKDwi uJR l G- þPÄ Kugkþbi ct¶|-

**dvi `K Avng` wmi Kx  
þPqvi g`vb**

wZi b t

Rbvev KvÁb t`ex tKRwi l qvj , cwí Pvj K  
evsj vt`k WvBs GÜ wchubwks BÉvóR wj wgtUW