

Av`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK evsj vt`k WvBs GE wclwks BÉvóR wj wgtUW ‘issuer’ wnmvte AvfwnZ (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 Abhvqx 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 tm1P 14, 2002 Bs Gi gva`tg AvKbwweb GE tKvs, PvUwGKvDbtUUm Gi Rbve GweGg AwlRv1 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 kZhvqx, Ges D3 Rules Abhvqx, Bmjvqi tKvuvbtk enb Kitz nte;

thtnZi Kwgkb, Avtj vP` wbxvK KZK wbxv msvs-Kvhm` m0v`b ceR GZ`msmvs-wbxv wj wej eve` Uvkv 2,12,579.00 (`B j v evi nvrvi cuPKZ EbAwk Uvkv gv1) mivmwi wbxvKtK cwitkva ceR KwgkbK AeMZ Kivi Rb` c1 m1 bs-SEC/CFD/12:23/99/925 Zwi Lt AvM 31, 2003 Bs Gi gva`tg BmjvqiK Abtiva Kti; hvi tcl1Z Bmjvqi c1 m1 bs-BDFIL/037/2003 Zwi Lt tm1P 6, 2003 Bs Gi gva`tg, Avv`bi gta, Dtj 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 cwicst;

thtnZi Kwgkb, c1 m1 bs- SEC/CFD/12:23/99/1005 Zwi Lt At1vei 11, 2003 Bs Gi gva`tg Bmjvqi i D3 e3e` c0vL`vb Kti Ges msvs-wbxv wj cwitkvtai Rb` BmjvqiK cbivq Abtiva Kti; hvi tcl1Z Bmjvqi c1 m1 bs-BDFIL/040/2003 Zwi Lt At1vei 15, 2003 Bs `wLj ceR Dnvi Dctivj w-Z c1 m1 bs- BDFIL/037/2003 Zwi Lt tm1P 6, 2003 Bs Gi e3te`i c0Z Kwgk1bi `w0 AvKIv Kti;

thtnZi Kugkb, cI mF bs-SEC/Enforcement/199/2003-238 Zwi Lt wltmrf 2, 2003 Bs Gi gva'tg wbxqvwj cwitkva bv Kiv mspvS-e'Zvi Rb' Bm'qviti i woku e'vL'v `wLjt i Abfiva Kti, hv Bm'qviti cwicvj tb e'`nq;

thtnZi AZtci, Kugkb KZR tbwUk mF bs-SEC/Enforcement/199/2003-21, Zwi Lt Rvbxix 22, 2004 Bs Gi gva'tg tKv'ubvxi e'vL'v `wLjmn Dnvi e'e'vcbv cwipvj 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 tbwUk Rwi Kiv nq Ges Bm'qviti i cI mF bs-BDFIL/002/2004 Zwi Lt tde'qvix 7, 2004 Bs Gi Avte`tbi tcf'itZ Kugkb, tbwUk mF bs-SEC/Enforcement/199/2003/46, Zwi Lt tde'qvix 9, 2004 Bs Gi gva'tg i bvx' w`b tde'qvix 15, 2004 Bs Zwi tL' cp:wbafY Kti;

thtnZi i bvx' Rb' wba'ni Z Zwi tL' Bm'qviti tKv'ubvxi e'e'vcbv cwipvj K Dcw'Z ntZ e'`nq Ges tKvb authorization e'Zx Rbve AtkvK tKRwi I qvj, cwipvj K i bvx'tZ Dcw'Z nq, ZvB Kugkb KZR D<sup>3</sup> i bvx' gj Zve Kiv nq;

thtnZi cieZfZ, Kugkb, tbwUk mF bs-SEC/Enforcement/199/2003/67, Zwi Lt tde'qvix 17, 2004 Bs Gi gva'tg gj ZveKZ i bvx' w`b tde'qvix 19, 2004 Bs Zwi tL' cp:wbafY Kti Ges wbxqvwj cwitkva mspvS-wel qiu AuggvsmZ `vKvi KvitY tbwUk mF bs-SEC/Enforcement/517/2006/941, Zwi Lt AvM÷ 24, 2006 Bs Gi gva'tg tKv'ubvxi e'vL'v `wLjmn Dnvi cwipvj KgEj xi m`mMY Ges tKv'ubvxi m'Pe'tK tm'tP<sup>af</sup> 13, 2006 Bs Zwi tL' i bvx'tZ Dcw'Z nl qvi Rb' cpivq Abfiva Kti;

thtnZi Bm'qviti tKv'ubvxi cwipvj KMY, e'e'vcbv cwipvj K Ges tKv'ubvxi m'Pe D<sup>3</sup> i bvx' Zwi tL' Dcw'Z ntZ Z\_v tKvb e'vL'v `wLj Kitz e'`nqtqQ;

thtnZi cieZfZ, Kugkb KZR tbwUk mF bs-SEC/Enforcement/517/2006/1030, Zwi Lt tm'tP<sup>af</sup> 19, 2006 Bs Ges bs-SEC/Enforcement/517/2006/1147, Zwi Lt A±vei 29, 2006 Bs Gi gva'tg tKv'ubvxi cwipvj KgEj xi m`mMY Ges tKv'ubvxi m'Pe'tK i bvx'tZ Dcw'Z nl qvi Rb' cpivq tbwUk Rwi Kiv nq; wKŠ' i bvx'tZ Dcw'Z ntZ Z\_v wbxqvwj cwitkva Kiv ntqtQ g'tg© tKvb Z\_`wLj Kitz Zviv e'`nqtqQ;

thtnZi Avtj vP' Bm'qviti GKwU cvej K wj wgtUW tKv'ubvxi Ges Dnvi cwipvj KgEj xi m`mMY tKv'ubvxi cOZwbaZKvix hviv wmuKDwi wJR mspvS-AvBbKvbp cwicvj tbi Rb' `vqx; Ges

thtnZi Kugktbi wetePbvq, wmuKDwi wJR AvBb I Dnvi wewa-weavb cwicvj tb Dij wEz e'Zvi Rb', cp'RevRviti kSLjv, `OZv Ges Rb'`e'D<sup>3</sup> Bm'qviti i cOZ`K cwipvj K I e'e'vcbv cwipvj tK Rwi gvbn Kiv cOqvRb I mgxPxb;

AZGe, tm'tnZi Kugkb, Dij wEz hveZiq w'lq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaz] tZ cO E' q'lgZvetj ;-

- (1) evsj v` k WvBs GE wdlwks BÉvóR wj wgtUW Gi cwí Pvj K Rbvev KvÁb tKRwi l qvj Gi Dci 1 (GK) j ¶ UvKv Rwi gvbv avh© Kij hv AÎ Avt`tki 15 (ctbi) w`tbi gta` ÚmwKDwi wJR l G. tPÄ Kwgkbt0 Gi AbKtj BmjKZ e`vsK WtdU/tc-AWt i gra`tg Kwgkbt Rgv Kitz nte ; Ges
- (2) G Avt`k Rwi i Zwi L ntZ Dcti Duj wEZ wmwKDwi wJR AvBb m=úmkZ weva-weavb (A\_¶, Duj wEZ wbx¶v wcl cwí tkvta e`\_© ntj) cwí cvj tb e`\_Zv Ae`vnZ \_vKvKvj xb D³ Bmjqt i i cwí Pvj K Rbvev KvÁb tKRwi l qvj Gi Dci cÚZw`tbi Rb` 10,000/- ( `k nvRvi) UvKv nvti AwZwi³ Rwi gvbv l avh©Kij hv Dcti (1) G Duj wEZ cxwZtZ Kwgkbt Rgv Kitz nte |

wmwKDwi wJR l G. tPÄ Kwgkbtbi ct¶|-

dvi "K Avng` wmií Kx  
tPqvi g`vb

**wZib t**

Rbvev KvÁb tKRwi l qvj , cwí Pvj K  
evsj v` k WvBs GE wdlwks BÉvóR wj wgtUW