

No. SEC/Enforcement/271/2004/1090  
Dated: October 8, 2006

By Courier Service  
By Special Messenger

Managing Director  
Bengal Biscuits Limited  
345, Segun Bagicha, Ramna,  
Dhaka-1000

**Sub: Non-compliance with the provisions of the Securities and Exchange Rules 1987 and the Securities and Exchange Ordinance, 1969 concerning audited financial statements for the year ended on June 30, 2000: Disposal of the alleged matters.**

This refers to the Commission's show cause notice SEC/Enforcement/271/2004/187 dated April 18, 2005, notice of hearing No.SEC/Enforcement/271/2004/367 dated April 5, 2006 and hearing conducted on May 21, 2006, as well as the explanations made by you during the time of hearing.

The Commission, considering your explanations, has decided to dispose of the proceedings against Bengal Biscuits Limited.

Please note that this disposal does not absolve you or any of your officers concerned from their lawful responsibilities/obligations to the person, if any, affected as a result of the alleged matters.

**For Securities and Exchange Commission**

(Mansur Alam)  
Executive Director

CC:  
CEO, Dhaka Stock Exchange  
CEO, Chittagong Stock Exchange  
Executive Director (R&D), SEC  
Executive Director (CFD), SEC  
Director (MIS), SEC  
Chairman's Office, SEC