

Avk`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 Ó 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· tPÁ Kwgkb (AZtci ÓKwgbó etj Dwj w-Z) Dwj w-Z sub-rule (3) of rule 12 Abthvqx wltmst 31, 2001 Bs Zwi tL mgvB Bmgytii ewil R Awl R cÓZte`b wbxv (wtkl wbxv) Kwievi Rb` cÍ mÍ bs-SEC/CFD/12:23/99/50 Zwi Lt tmst 14, 2002 Bs Gi gva`tg AvKbwweb GE tKvs, PvUW@GKvDbtUUm Gi Rbve GweGg AwlRvjl b, GclmG tK wbtqvM `vb Kti hvi KwC Bmgyt tK t`qv ntqtO;

thtnZi Dwj w-Z wbxvKvthp wcl I GZ`msmvs-hveZxq e`qmgw wbtqvM ctÍ i kZthvqx, Ges D³ Rules Abthvqx, Bmgyt tKvúvbtK enb Kitz nte;

thtnZi Kwgkb, Avtj vP` wbxvK KZK wbxv msvs-Kvhm` m`uv`b ceR GZ`msmvs-wbxv wj wej eve` UvKv 2,12,579.00 (`B j v evi nrvi cuPKZ EbAwk UvKv gvÍ) mivmwi wbxvKtK cwitkva ceR KwgbtK AeMZ Kivi Rb` cÍ mÍ bs-SEC/CFD/12:23/99/925 Zwi Lt AvM÷ 31, 2003 Bs Gi gva`tg BmgytK Abtiva Kti; hvi tcltZ Bmgyt cÍ mÍ bs-BDFIL/037/2003 Zwi Lt tmst 6, 2003 Bs Gi gva`tg, Abv`bi gta, Dtj t-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 wbtqvMcÍ Z\_v Rules Gi cwí cSt ;

thtnZi Kwgkb, cÍ mÍ bs- SEC/CFD/12:23/99/1005 Zwi Lt At±vei 11, 2003 Bs Gi gva`tg Bmgyt i D³ e³e` cZ`vL`vb Kti Ges msvs-wbxv wj cwitkvtai Rb` BmgytK cbiv Abtiva Kti; hvi tcltZ Bmgyt cÍ mÍ bs-BDFIL/040/2003 Zwi Lt At±vei 15, 2003 Bs `wLj ceR Dnvi Dctivw w-Z cÍ mÍ bs- BDFIL/037/2003 Zwi Lt tmst 6, 2003 Bs Gi e³te`i cÓZ Kwgbtbi `wó AvKI v Kti ;

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

thtnZi AZtci, Kugkb KZR tbwUk mF bs-SEC/Enforcement/199/2003-21, Zwi Lt Rvbpvix 22, 2004 Bs Gi gva'tg tKv=ubvxi e'vL'v `wLj mn Dnvi e'e'vcbv cwipvj KtK tde'qvix 11, 2004 Bs Zwi tL' i bvxZ Dcw'Z nl qvi Rb' Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb tbwUk Rwi Kiv nq Ges Bm'pvti i cI mF bs-BDFIL/002/2004 Zwi Lt tde'qvix 7, 2004 Bs Gi Avte`tbi tcf'jtZ 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'pvti 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 bvxZ Dcw'Z nq, ZvB Kugkb KZR D<sup>3</sup> i bvx gj Zve Kiv nq;

thtnZi cieZtZ, 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 wbxv wj 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 `wLj mn Dnvi cwipvj KgEj xi m`mMY Ges tKv=ubvxi m'Pe'tK tm'tP= 13, 2006 Bs Zwi tL' i bvxZ Dcw'Z nl qvi Rb' cpivq Abfiva Kti;

thtnZi Bm'pvti 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 cieZtZ, Kugkb KZR tbwUk mF bs-SEC/Enforcement/517/2006/1030, Zwi Lt tm'tP= 19, 2006 Bs Ges bs-SEC/Enforcement/517/2006/1147, Zwi Lt At±vei 29, 2006 Bs Gi gva'tg tKv=ubvxi cwipvj KgEj xi m`mMY Ges tKv=ubvxi m'Pe'tK i bvxZ Dcw'Z nl qvi Rb' cpivq tbwUk Rwi Kiv nq; wKŠ' i bvxZ Dcw'Z ntZ Z\_v wbxv wj cwitkva Kiv ntqtQ g'tg© tKvb Z\_`wLj KitZ Zviv e'`nqtqQ;

thtnZi Avtj vP' Bm'pvti 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 Dvj wEz e'Zvi Rb', cpRevRvti i kSLj v, `OZv Ges Rb' tE<sup>3</sup> Bm'pvti i cOZ'K cwipvj K I e'e'vcbv cwipvj tK Rwi gvbn Kiv cOqvRb I mgxPxb;

AZGe, tm'tnZi Kugkb, Dvj 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'gZvetj ;-

- (1) evsj vt`k WvBs GE wdlwks BEvotR wj wgtUW Gi cwi Pvj K Rbve DEg tKRwi l qvj Gi Dci 1 (GK) j qj UvKv Rwi gvbv avh© Kij hv A1 Avt`tki 15 (ctbi) w`tbi gta` OmwKDwi wJR l G. tPA Kwgkb0 Gi AbKtj BmjKZ e`vsK WtdU/tc-AWt i gra`tg Kwgktb Rgv Ki tZ nte ; Ges
- (2) G Avt`k Rwi i Zwi L ntZ Dcti Dvj wEZ wmwKDwi wJR AvBb m`uukZ weva-weavb (A\_@, Dvj wEZ wbi xqjv wcl cwi tkvta e`\_© ntj ) cwi cvj tb e`\_Zv Ae`vnZ \_vKvKvj xb D³ Bmjqvti i cwi Pvj K Rbve DEg tKRwi l qvj Gi Dci c0Zw`tbi Rb` 10,000/- ( `k nvRvi ) UvKv nvti AwZwi ³ Rwi gvbv l avh© Kij hv Dcti (1) G Dvj wEZ cxwZtZ Kwgktb Rgv Ki tZ nte |

wmwKDwi wJR l G. tPA Kwgktbi ctqj-

dvi "K Avng` wmi Kx  
tPqvi gvb

**wZib t**

Rbve DEg tKRwi l qvj , cwi Pvj K  
evsj vt`k WvBs GE wdlwks BEvotR wj wgtUW