

bs- GmBm/GbtdmPqU/335/2005/1259  
Zwi L: Wtmf 31, 2007 Bs

tiR ÷ WGW

Rbve BdwiZLvi -DR-Rvgvb, tPqvi g'vb/cwi Pvj K  
dvBb dWm&ij wgtUW  
ermv bs- 12, tiwW bs- 2  
btev`q nvDwRs tmvmvBwU  
tgvnv`\$`cj, XvKv|

wel q: Avf`k

gtnv`q,

Kvgk`bi Wtmf 31, 2007 Bs Zwi tLi Avf`k bs- GmBm/GbtdmPqU/335/2005/1252 Gi mZ`wqZ Abjj wc  
Avcbvi AeMwZ I c`qvRbxq e`e`v Mh`bi Rb` GZ` tns`M mshy<sup>3</sup> Kiv ntj v|

wmwKDwi wJR I G· tPÄ Kvgk`bi c`q|

(tgrt gbmj i ngvb)  
DC-cwi Pvj K

Avf`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZrteK dvBb dWm&wj wgtUW 'issuer' wmwte AwfwnZ (AZtci 0Bmjvqi 0 etj Duj wLZ);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states "The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.";

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvx Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Rb` c0ZKZ AwL R weei Yx Bmjvki t0 hv tgmwGg. G. gvtj K wmi Kx I qwj GU tKvs, PwUwGKvDvUvUm&(weae x wbi xK) KZR wbi xK ntqt0;

thtnZi Avtj vP` wbi xK wbi xK mspvS-Kvh m=uv` b ceR GZ` msike-wbi xK c0Zte` tb KwZcq kZaxb AwfgZ (qualified opinion) e`3 Kti t0 hvi dj k0ZtZ t` Lv hvq th, Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii AwL R weei Yx IAS Abhvx c0Z Ki tZ e` n0tqt0 weav D3 AwL R weei YtZ Bmjvqi i ev`e Ae`v true and fair wmwte c0Zdwj Z nqvb Z\_v D3 jfc KgRvt0i gva`tg Bmjvqi Avtj vP` Rules Gi msike-weavb j sNb Kti t0, hv Avtj vP` Ordinance Gi section 18 Gi my`u0 j sNb;

thtnZi Bmjvqi i Dctiv3 e`\_Zvi Rb` Kwgkb KZR c1 m1 bs- No. SEC/Enforcement/335/2005/62 Zwi L Rvbpvix 22, 2006 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pvj Kt` i tK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k0tvi I` i bvx t bWUK Rwi Kiv nq Ges Rb 05, 2006 Bs Zwi tL D3` i bvx Abj0Z nq;

thtnZi D3` i bvx tZ` wLj KZ Bmjvqi i c1 Zwi L gvP30, 2006 Bs Gi gva`tg Duj wLZ e`\_Zv Z\_v weavb j sNb mspvS-th e`vL`v c0vb Kiv nq Zv mtSH RbK bv nl qvq Kwgk tbi woku Mhbt hM` etj wetei PZ nqvb;

thtnZi dvBb dWm&wj wgtU tWi Rb 30, 2003 Bs Zwi tL mgvB ermii wbi xK ewil R wmwte weei Yx ntZ t` Lv hvq th, c0Bg dvBb vY GU Bbt0t0gU wj wgtUW KZR dvBb dWm&wj wgtU tWi bvtg Bmjvki wU.wV.Avi bs 043/2002, Zwi L gvP21, 2002, Uvt 1,00,00,000/- Ges wU.wV.Avi bs 087/2002, Zwi L Gucj 13, 2002, Uvt 40,00,000/- tgvv` vtS-AwRZ mj mn wmb0v dWm wj wgtU tWi F tbi wci x tZ mgS q Kiv ntqt0;

thtnZi Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/1246 Zwi L wWtm=ft 23, 2006 Bs Gi gva`tg Bmjvqi tK Dctiv3 wlt q ht`vch3 c0vb` t`fc Zt` i tevW`m x vtS t Abjv wC Kwgk tbi woku` wLj Kivi Rb` Ab tiva Rvbrq, wK S Bmjvqi Duj wLZ KvmR-c1 Kwgk tbi woku` wLj Kti w;

thtnZi AZtci Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/236 Zwi L tde`qvix 14, 2007 Bs Gi gva`tg Bmjvqi tK D3 tevW`m x vtS t Abjv wC tde`qvix 22, 2007 Bs Zwi tLi gta` Kwgk tbi woku` wLj Kivi Rb` ZvM`v t`q, wK S Bmjvqi A`vea Duj wLZ KvmR-c1 Kwgk tbi woku` wLj Kti w Z\_v G e`vc t i tKvb Revel c0vb Kti w;

thtnZi wmi KDwi wR mspvS-AvBb I Dnvi Aaxb Rvix KZ wea-weavb cwi cvj t b D3 Bmjvqi Gi e`e`vcbv cwi Pvj Km n mKj cwi Pvj Km tYi D3 jfc e`\_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw` thM` Aciva;

thtnZi Avtj vP` Bmjvqi GKwU cveiw K wj wgtUW tKv=uvbx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv=uvbx c0Zvba ZKvix hvi wmi KDwi wR mspvS-AvBb I Dnvi wea-weavb cwi cvj t b Rb`` vqx; Ges

thtnZ; Kugkabi wetePbvq, D<sup>3</sup> Bmjqrfti A\_°AvZmvr Z\_v wmwKDwiUR msprš-AvBb I Dnvi wewa-weavb cwi cvj tb Duj wEZ e\_Zvi Rb, cRvRvfti ksljv, °QZv Ges Rb\_°D<sup>3</sup> Bmjqrfti cZK cwi Pvj K I e\_evcbr cwi Pvj tK Rwi gvbv Kiv cQvRb I mgxPxb;

AZGe, tmtnZ; Kugkb, Duj wEZ hveZiq weiq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øvi v mstkwaZ] tZ cÖ E ¶lgZvejt :-

- (1) dvBb dWm&wj wgtUW Gi AwfthvM msukē-tPqvi g'vb/cwi Pvj K Rbve BdwZLvi -DR-Rvgvb Gi Dci 5 (cwp) j ¶ UvKv nvti Rwi gvbv avh°Kij hv AĪ Avt`tki 15 (cġbi) w`tbi gta` ōmwKDwiUR I G. tPÄ Kugkbŀ Gi AbKtj BmjKZ e'vsK WtdU/tc-AW¶i i gva'tg Kugktb Rgv Ki tZ nte; Ges
- (2) G Avt`k Rvixi Zwi L nġZ Dcti Duj wEZ wmwKDwiUR msprš-AvBb I Dnvi wewa-weavb j sNb hZw`b Pj te [A\_¶ hZw`b chS-tKv=úvbx 1,40,00,000/- (GK tKvU Pvj k-j ¶) UvKv mj mn tKv=úvbx i wmwte Rgv bv Ki te] Zvi cZ w`tbi Rb` D<sup>3</sup> Bmjqrfti tPqvi g'vb/cwi Pvj K Rbve BdwZLvi -DR-Rvgvb Gi Dci `k nvrvi (10,000/-) UvKv nvti AwZwi <sup>3</sup> Rwi gvbvI avh°Kij hv Dcti (1) G Duj wEZ cxwZtZ Kugktb Rgv Ki tZ nte|

wmwKDwiUR I G. tPÄ Kugkabi ct¶|-

**dvi 'K Avng` wmi Kx  
tPqvi g'vb**

**wEZi bt**  
Rbve BdwZLvi -DR-Rvgvb, tPqvi g'vb/cwi Pvj K  
dvBb dWm&wj wgtUW

bs- GmBm/GbtdmfgU/335/2005/1260  
Zwi L: Wtmf 31, 2007 Bs

tiR ÷ WGW

Rbve tgrt kvnxb Kti kx, e'e'vcbr cwi Pj K  
dvBb dWm&ij wgtUW  
ermv bs- 12, tiwW bs- 2  
btev`q nvDwRs tmvmvBwU  
tgvnv`\$`cj, XvKv|

wel q: Avf`k

gtnv`q,

Kvgk`bi Wtmf 31, 2007 Bs Zwi tLi Avf`k bs- GmBm/GbtdmfgU/335/2005/1253 Gi mZ'wqZ Abjj wc  
Avcbvi AeMwZ I c`qvRbxq e'e'v Mh`bi Rb` GZ` tns`M mshy<sup>3</sup> Kiv ntj v|

wmwKDwi wJR I G· tPA Kvgk`bi c`q|

(tgrt gbmj i ngvb)  
Dc-cwi Pj K

Avf`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZrteK dvBb dWm&wj wgtUW ‘issuer’ wmwte AwfwnZ (AZtci 0Bmjvqi 0 etj Duj wleZ);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states “The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.”;

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvx Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Rb` c0ZKZ Awl\_R weeiYx BmjvKt0 hv tgmvmGg. G. gvtj K wmi Kx I qwj GU tKvs, PvUwGKvDvUvUm&(weae x wbi xK) KZR wbi xK ntqt0;

thtnZi Avtj vP` wbi xK wbi xK mspvS-Kvh m`uv`b ceR GZ` msike-wbi xK c0Zte` tb KwZcq kZaxb AwfgZ (qualified opinion) e`3 Kt0 hvi dj k0ZtZ t` Lv hvq th, Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Awl\_R weeiYx IAS Abhvx c0Z Ki tZ e`\_n0tqt0 weavq D3 Awl\_R weeiYtZ Bmjvqi ev`e Ae`v true and fair wmwte c0Zdwj Z nqvb Z\_v D3 jfc KgRvt0i gva`tg Bmjvqi Avtj vP` Rules Gi msike-weavb j sNb Kt0, hv Avtj vP` Ordinance Gi section 18 Gi m`u0 j sNb;

thtnZi Bmjvqi Dctiv3 e`\_Zvi Rb` Kwgkb KZR c1 m` bs- No. SEC/Enforcement/335/2005/62 Zwi L Rvbqvix 22, 2006 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pj Kt` iK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k0b I` i bvx t bWUK Rwi Kiv nq Ges Rb 05, 2006 Bs Zwi tL D3` i bvx Abj0Z nq;

thtnZi D3` i bvxZ `wLj KZ Bmjvqi c1 Zwi L gvP30, 2006 Bs Gi gva`tg Duj wleZ e`\_Zv Z\_v weavb j sNb mspvS-th e`vL`v c0vb Kiv nq Zv mtSH RbK bv nl qvq Kwgk0bi w0KU M0b0hM` etj weteiPZ nqvb;

thtnZi dvBb dWm&wj wgtUWi Rb 30, 2003 Bs Zwi tL mgvB ermii wbi xK ewl R wmwte weeiYx ntZ t` Lv hvq th, c0Bg dvBb vY GU Bb0f0tgU wj wgtUW KZR dvBb dWm&wj wgtUWi bvtg BmjvKZ wJ.w.Avi bs 043/2002, Zwi L gvP21, 2002, Uvt 1,00,00,000/- Ges wJ.w.Avi bs 087/2002, Zwi L Gucj 13, 2002, Uvt 40,00,000/- tgv` vtS-AwRZ mj mn wmb0v dWm wj wgtUWi F0bi wci xZ mgS0 Kiv ntqt0;

thtnZi Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/1246 Zwi L wltmrf 23, 2006 Bs Gi gva`tg Bmjvqi K Dctiv3 wltq ht\_vch3 c0vb `tfc Zt` i teWwv0v0S0 Abjv w Kwgk0bi w0KU `wLj Kivi Rb` Ab0iva Rvbvq, wKŠ Bmjvqi Duj wleZ KvmR-c1 Kwgk0bi w0KU `wLj Kt0vb;

thtnZi AZtci Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/236 Zwi L tde`qvix 14, 2007 Bs Gi gva`tg Bmjvqi K D3 teWwv0v0S0 Abjv w tde`qvix 22, 2007 Bs Zwi tLi gta` Kwgk0bi w0KU `wLj Kivi Rb` ZvMv`v t`q, wKŠ Bmjvqi A`vea Duj wleZ KvmR-c1 Kwgk0bi w0KU `wLj Kt0vb Z\_v G e`vci tKvb Revel c0vb Kt0vb;

thtnZi wmi KDwi wR mspvS-AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj tb D3 Bmjvqi Gi e`v`vcbv cwi Pj Km mKj cwi Pj KMtYi D3 jfc e`\_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw` 0hM` Aciva;

thtnZi Avtj vP` Bmjvqi GKwU cvej K wj wgtUW tKv`v0v0 Ges Dnvi cwi Pj KgEj xi m`mMY tKv`v0v0 c0Zv0v0ZKvix hvi wmi KDwi wR mspvS-AvBb I Dnvi wea-weavb cwi cvj tbi Rb` `vqx; Ges

thtnZ; Kugkbi wetePbvq, D<sup>3</sup> Bmjvftii A\_°AvZmvr Z\_v wmwKDwiUR msµvš-AvBb I Dnvi wewa-weavb cwi cvj tb Duj wEZ e\_Zvi Rb, cµRevRvtii ksljv, °QZv Ges Rb\_°D<sup>3</sup> Bmjvftii cÖZ`K cwi Pvj K I e`e`vcbv cwi Pvj tK Rwi gvbv Kiv cÖqvRb I mgxPxb;

AZGe, tmtnZ; Kugkb, Duj wEZ hveZiq weiq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øvi v mstkwaZ] tZ cÖ E ¶lgZvefj :-

- (1) dvBb dWm&wj wgtUW Gi AwfthvM msµkē-e`e`vcbv cwi Pvj K Rbve tgvv kvnxb Kti kx Gi Dci 5 (cµP) j ¶UvKv nvti Rwi gvbv avh°Kij hv AĪ Avt`tki 15 (cĵbi) w`tbi gĵa` ōmwKDwiUR I G- tPĀ Kugkbō Gi AbKĵj BmjKZ e`vsK WtdU/tc-AW¶i i gva`tg Kugkĵb Rgv Ki tZ nte; Ges
- (2) G Avt`k Rvixi Zwi L nĵZ Dcti Duj wEZ wmwKDwiUR msµvš-AvBb I Dnvi wewa-weavb jsNb hZw`b Pj te [A\_¶ hZw`b chS-†Kvµvbx 1,40,00,000/- (GK tKvU Pvj k-j ¶) UvKv mĵmn tKvµvbx i wnmvte Rgv bv Ki te] Zvi cÖZ w`tbi Rb` D<sup>3</sup> Bmjvftii e`e`vcbv cwi Pvj K Rbve tgvv kvnxb Kti kx Gi Dci `k nvrvi (10,000/-) UvKv nvti AwZwi<sup>3</sup> Rwi gvbvI avh°Kij hv Dcti (1) G Duj wEZ cµwZtZ Kugkĵb Rgv Ki tZ nte|

wmwKDwiUR I G- tPĀ Kugkbi ct¶|-

**dvi `K Avng` wmi Kx  
tPqvi g`vb**

wEZi bt  
Rbve tgvv kvnxb Kti kx, e`e`vcbv cwi Pvj K  
dvBb dWm&wj wgtUW

bs- GmBm/GbtdmPgU/335/2005/1261  
Zwi L: Wtmf 31, 2007 Bs

ti vR ÷ wGw

Rbve tgrt úgvqj Kexi gRg`vi, cwi Pj K  
dvBb dWm&ij wjUW  
emv bs- 12, ti vW bs- 2  
btev`q nvDwRs tmvmvBwU  
tgvnv`\$`cj, XvKv|

wel q: Avf`k

gtnv`q,

Kvgk`bi Wtmf 31, 2007 Bs Zwi tLi Avf`k bs- GmBm/GbtdmPgU/335/2005/1254 Gi mZ`wqZ Abjj wC  
Avcbvi AeMwZ I c`qvRbxq e`e`v Mh`bi Rb` GZ` tntM mshy` Kiv ntj v|

wmwKDwi wJR I G· tPA Kvgk`bi c`q|

(tgrt gbmj i ngvb)  
Dc-cwi Pj K

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK dvBb dWm&wj wgtUW ‘issuer’ wmwte AwfinZ (AZtci 0Bmjvqi 0 etj Duj wLZ);

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thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvqx Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermtii Rb` c0ZKZ Aw\_R weei Yx BmjvKti0 hv tgmvmGg. G. gvtj K wmi Kx I qwj GU tKvs, PvUwGKvDU`vUm&(weaeX wbiXK) KZK wbiXK ntqt0;

thtnZi AvtjvP` wbiXK wbiXK mspvS-Kvh m=uv`b ceR GZ` msuk6-wbiXK c0Zte`tb KwZcq kZPaxb AwfgZ (qualified opinoin) e`3 Kti0 hvi dj k0ZtZ t`Lv hvq th, Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermtii Aw\_R weei Yx IAS Abhvqx c0Z KtiZ e`\_n0tqt0 weavq D3 Aw\_R weei YxZ Bmjvgtii ev`e Ae`v true and fair wmwte c0Zdwj Z nqib Z\_v D3 ifc KgRvt0i gva`tg Bmjvqi AvtjvP` Rules Gi msuk6-weavb jsNb Kti0, hv AvtjvP` Ordinance Gi section 18 Gi my`u0 jsNb;

thtnZi Bmjvgtii Dctiv3 e`\_Zvi Rb` Kwgkb KZK c1 m1 bs- No. SEC/Enforcement/335/2005/62 Zwi L Rvbqvix 22, 2006 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pjv Kt`iK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k0bvi I`i bvbxi tbnwK Rwi Kiv nq Ges Rb 05, 2006 Bs Zwi tL D3`i bvbX Abj0Z nq;

thtnZi D3`i bvbXZ`wLj KZ Bmjvgtii c1 Zwi L gvP30, 2006 Bs Gi gva`tg Duj wLZ e`\_Zv Z\_v weavb jsNb mspvS-th e`vL`v c0vb Kiv nq Zv mtS`H RbK bv nI qvq Kwgk0bi w0KU M0b0thvM` etj wetePZ nqib;

thtnZi dvBb dWm&wj wgtUW Rb 30, 2003 Bs Zwi tL mgvB ermtii wbiXK ewil R wmwte weei Yx ntZ t`Lv hvq th, c0Bg dvBb`vY GU Bbtf0tgU wj wgtUW KZK dvBb dWm&wj wgtUW bvtg BmjvKZ wJ.w.Avi bs 043/2002, Zwi L gvP21, 2002, Uvt 1,00,00,000/- Ges wJ.w.Avi bs 087/2002, Zwi L Gucj 13, 2002, Uvt 40,00,000/- tgvq`vtS-AwRZ mj mn wmb0v dWm wj wgtUW F0bi wecixZ mgS0 Kiv ntqt0;

thtnZi Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/1246 Zwi L wltm= 23, 2006 Bs Gi gva`tg Bmjvqi K Dctiv3 welfq ht`vchp` c0yb t`fc Zvt`i tevW0m`vtS0 Abvj mc Kwgk0bi w0KU`wLj Kivi Rb` Ab0iva Rvbvq, wKŠ Bmjvqi Duj wLZ KvmR-c1 Kwgk0bi w0KU`wLj Ktiwb;

thtnZi AZtci Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/236 Zwi L tde`qvix 14, 2007 Bs Gi gva`tg Bmjvqi K D3 tevW0m`vtS0 Abvj mc tde`qvix 22, 2007 Bs Zwi tLi gta` Kwgk0bi w0KU`wLj Kivi Rb` ZvM`v t`q, wKŠ Bmjvqi A`veva Duj wLZ KvmR-c1 Kwgk0bi w0KU`wLj Ktiwb Z\_v G e`vcit0 tKvb Revel c0vb Ktiwb;

thtnZi wmiKdwi wR mspvS-AvBb I Dnvi Aaxb RvixKZ weia-weavb cwi cvj 0b D3 Bmjvqi Gi e`e`vcbv cwi Pjv Km mKj cwi Pjv KmYi D3 ifc e`\_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`0hM` Aciva;

thtnZi AvtjvP` Bmjvqi GKU cvej K wj wgtUW tKv=0vbx Ges Dnvi cwi Pjv KgEj xi m`m`MY tKv=0vbx c0ZnbazKvix hvi v wmiKdwi wR mspvS-AvBb I Dnvi weia-weavb cwi cvj 0bi Rb``vqx; Ges



thtnZ; Kwgkbi wetePbvq, D<sup>3</sup> Bmjvfti A<sup>o</sup>AvZmvr Z<sub>v</sub> wmiKDwiUR msμvš-AvBb I Dnvi wewa-weavb cwi cvj tb Duj wEZ e<sup>o</sup>Zvi Rb<sup>o</sup>, c<sup>o</sup>RevRvti ksljv, <sup>o</sup>QZv Ges Rb<sup>o</sup>ft<sup>o</sup>D<sup>3</sup> Bmjvfti c<sup>o</sup>Z<sup>o</sup>K cwi Pvj K I e<sup>o</sup>e<sup>o</sup>vcbv cwi Pvj tK Rwi gvov Kiv c<sup>o</sup>qvRb I mgxPxb;

AZGe, tmtnZ; Kwgkb, Duj wEZ hveZiq weiq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ] tZ c<sup>o</sup>E<sup>o</sup> ¶lgZvejt :-

- (1) dvBb dWm&wj wgtUW Gi AwfthvM msik<sup>o</sup>-cwi Pvj K Rbve tgv<sup>o</sup> ugqv<sup>o</sup> Kexi gRg<sup>o</sup>vi Gi Dci 5 (c<sup>o</sup>W) j ¶UvKv nvti Rwi gvov avh<sup>o</sup>Kij hv A<sup>o</sup>I Av<sup>o</sup>t<sup>o</sup> tki 15 (c<sup>o</sup>tbi) w<sup>o</sup> tbi g<sup>o</sup>ta<sup>o</sup> wmiKDwiUR I G<sup>o</sup> tPÄ Kwgkb<sup>o</sup> Gi AbK<sup>o</sup>tj BmjKZ e<sup>o</sup>vsK WtdU/tc-AW<sup>o</sup>fti i gva<sup>o</sup>tg Kwgk<sup>o</sup>tb Rgv Ki tZ nte; Ges
- (2) G Av<sup>o</sup>t<sup>o</sup> k Rvixi Zwi L n<sup>o</sup>tZ Dc<sup>o</sup>ti Duj wEZ wmiKDwiUR msμvš-AvBb I Dnvi wewa-weavb j sNb hZw<sup>o</sup> b Pj te [A<sup>o</sup>ft<sup>o</sup> hZw<sup>o</sup> b ch<sup>o</sup>S<sup>o</sup>-tKv<sup>o</sup>úvbx 1,40,00,000/- (GK tKv<sup>o</sup>U Pvj k<sup>o</sup> j ¶) UvKv m<sup>o</sup>y mn tKv<sup>o</sup>úvbx i wnm<sup>o</sup>te Rgv bv Ki te] Zvi c<sup>o</sup>Z<sup>o</sup> w<sup>o</sup> tbi Rb<sup>o</sup> D<sup>3</sup> Bmjvfti i cwi Pvj K Rbve tgv<sup>o</sup> ugqv<sup>o</sup> Kexi gRg<sup>o</sup>vi Gi Dci k n<sup>o</sup>vRvi (10,000/-) UvKv nvti AwZwi<sup>o</sup> <sup>3</sup> Rwi gvovl avh<sup>o</sup>Kij hv Dc<sup>o</sup>ti (1) G Duj wEZ c<sup>o</sup>xwZ<sup>o</sup>tZ Kwgk<sup>o</sup>tb Rgv Ki tZ nte|

wmiKDwiUR I G<sup>o</sup> tPÄ Kwgk<sup>o</sup>bi c<sup>o</sup>t¶-

**dvi 'K Avng<sup>o</sup> wmi<sup>o</sup> Kx  
tPqvig<sup>o</sup>vb**

wEZi bt  
Rbve tgv<sup>o</sup> ugqv<sup>o</sup> Kexi gRg<sup>o</sup>vi, cwi Pvj K  
dvBb dWm&wj wgtUW

bs- GmBm/GbtdmPgU/335/2005/1262  
Zwi L: Wtmf 31, 2007 Bs

tiR ÷ WGW

Rbve tgrt BKeyj Avntg`, cwi Pvj K  
dvBb dWm&uj wgtUW  
ermv bs- 12, tiwW bs- 2  
btev` q nvDwRs tmvmvBwU  
tgvnv`\$` cji, XvKv|

wel q: Avt` k

gtnv` q,

Kvgk`bi Wtmf 31, 2007 Bs Zwi tLi Avt` k bs- GmBm/GbtdmPgU/335/2005/1255 Gi mZ`wqZ Abjj wc  
Avcbvi AeMwZ I c`qvRbxq e`e`v M`b`bi Rb` GZ` tntM mshy<sup>3</sup> Kiv ntj v|

mmwKDwi wJR I G· tPA Kvgk`bi c`q|

(tgrt gbmj i ngvb)  
DC-cwi Pvj K

Avf`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZrteK dvBb dWm&wj wgtUW 'issuer' wmwte AwfwnZ (AZtci 0Bmjvqi 0 etj Duj wleZ);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states "The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.";

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvx Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Rb` c0ZKZ Awl\_R weeiYx BmjvKt0 hv tgmwGg. G. gvtj K wmi Kx I qwj GU tKvs, PwUwGKvDvUvUm&(weae x wbi xK) KZR wbi xK ntqt0;

thtnZi Avtj vP` wbi xK wbi xK mspvS-Kvh m=uv`b ceR GZ` msike-wbi xK c0Zte` tb KwZcq kZaxb AwfGZ (qualified opinoin) e`3 Kt0 hvi dj k0ZtZ t` Lv hvq th, Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Awl\_R weeiYx IAS Abhvx c0Z Ki tZ e`\_n0tqt0 weavq D3 Awl\_R weeiYtZ Bmjvqi ev`e Ae`v true and fair wmwte c0Zdwj Z nqvb Z\_v D3 jfc KgRvt0i gva`tg Bmjvqi Avtj vP` Rules Gi msike-weavb j sNb Kt0, hv Avtj vP` Ordinance Gi section 18 Gi my`u0 j sNb;

thtnZi Bmjvqi Dctiv3 e`\_Zvi Rb` Kwgkb KZR c1 m1 bs- No. SEC/Enforcement/335/2005/62 Zwi L Rvbqvix 22, 2006 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pvj Kt` i tK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k0tvi I` i bvx t bmlK Rwi Kiv nq Ges Rb 05, 2006 Bs Zwi tL D3` i bvx Abj0Z nq;

thtnZi D3` i bvx tZ` wLj KZ Bmjvqi c1 Zwi L gvP30, 2006 Bs Gi gva`tg Duj wleZ e`\_Zv Z\_v weavb j sNb mspvS-th e`vL`v c0vb Kiv nq Zv mtSH RbK bv nl qvq Kwgk tbi wku Mhbt hM` etj weteiPZ nqvb;

thtnZi dvBb dWm&wj wgtUwWi Rb 30, 2003 Bs Zwi tL mgvB ermii wbi xK ewl R wmw weeiYx ntZ t` Lv hvq th, c0Bg dvBb vY GU Bbt0t0U wj wgtUW KZR dvBb dWm&wj wgtUwWi bvtg BmjvKZ wJ.w.Avi bs 043/2002, Zwi L gvP21, 2002, Uvt 1,00,00,000/- Ges wJ.w.Avi bs 087/2002, Zwi L Gucj 13, 2002, Uvt 40,00,000/- tgv` vtS-AwRZ mj mn wmb0v dWm wj wgtUwWi F tbi wecixZ mgStq Kiv ntqt0;

thtnZi Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/1246 Zwi L wltm=ft 23, 2006 Bs Gi gva`tg Bmjvqi tK Dctiv3 wltq ht`vch3 c0vb` t`fc Zt` i teWwv`vtS` Abjv wC Kwgk tbi wku wLj Kivi Rb` Abt`iva Rvbvq, wKŠ Bmjvqi Duj wleZ KvmR-c1 Kwgk tbi wku wLj Kt`vb;

thtnZi AZtci Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/236 Zwi L tde`qvix 14, 2007 Bs Gi gva`tg Bmjvqi tK D3 teWwv`vtS` Abjv wC tde`qvix 22, 2007 Bs Zwi tLi gta` Kwgk tbi wku wLj Kivi Rb` ZvM`v t`q, wKŠ Bmjvqi A`vea Duj wleZ KvmR-c1 Kwgk tbi wku wLj Kt`vb Z\_v G e`vcti tKvb Revel c0vb Kt`vb;

thtnZi wmi KDwi wR mspvS-AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj tb D3 Bmjvqi Gi e`v`vcbv cwi Pvj Km mKj cwi Pvj Km tYi D3 jfc e`\_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw` thM` Aciva;

thtnZi Avtj vP` Bmjvqi GKwU cvevj K wj wgtUW tKv=uvbx Ges Dnvi cwi Pvj KgEj xi m`mMY tKv=uvbx c0ZvbaZKvix hvi wmi KDwi wR mspvS-AvBb I Dnvi wea-weavb cwi cvj tbi Rb``vqx; Ges

thtnZ; Kwgkbi wetePbvq, D<sup>3</sup> Bmjqrñi A\_©AvZñvr Z\_v wmwKDwiUR msµvš-AvBb I Dnvi wewa-weavb cwi cvj ðb Duj wEZ e\_Zvi Rb, cµRevRvñi ksljv, ^QZv Ges Rb\_ñ\_©D<sup>3</sup> Bmjqrñi cñZ^K cwi Pvj K I e\_e^vcbv cwi Pvj ðK Rwi gvbv Kiv cñqvRb I mgxPxb;

AZGe, thtnZ; Kwgkb, Duj wEZ hveZiq weiq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ðvi mstkwaZ] ðZ cñ E ðgZveñj :-

- (1) dvBb dWm&wj wgtUW Gi AwfthvM msñkñ-cwi Pvj K Rbre ðgtv BKej Avntg` Gi Dci 5 (cñP) j ðUvKv nvti Rwi gvbv avh©Kij hv Añ Av` ðki 15 (cñbi) w` ðbi gñ\_ñmwKDwiUR I G\_ ðPÄ Kwgkbñ Gi AbKñj BmjKZ e^vsK WñdU/ñc-AWññi i gñ\_ñg Kwgkñb Rgv Ki ðZ ñe; Ges
- (2) G Av` k Rvixi Zwi L ñZ Dcñi Duj wEZ wmwKDwiUR msµvš-AvBb I Dnvi wewa-weavb j sNb hZw` b Pj te [A\_ñ hZw` b chS-ñKv^úvbx 1,40,00,000/- (GK ðKwñU Pvj ð\_ j ð) UvKv mñ mn ðKv^úvbx i wmwñte Rgv bv Ki ðe] Zvi cñZ w` ðbi Rb` D<sup>3</sup> Bmjqrñi i cwi Pvj K Rbre ðgtv BKej Avntg` Gi Dci `k nvrvi (10,000/-) UvKv nvti AwZwi <sup>3</sup> Rwi gvbv i avh©Kij hv Dcñi (1) G Duj wEZ c^ñZñZ Kwgkñb Rgv Ki ðZ ñe|

wmwKDwiUR I G\_ ðPÄ Kwgkñbi cññ]-

**dvi `K Avng` wmwñ Kx  
ñPqvig`vb**

wEZi bt  
Rbre ðgtv BKej Avntg`, cwi Pvj K  
dvBb dWm&wj wgtUW

bs- GmBm/GbtdmU/335/2005/1263  
Zwi L: Wtm 31, 2007 Bs

ti vR ÷ wGw

Rbve tgrt tgrkvi i d tnvmb, cwi Pvj K  
dvBb dWm&ij wgtUW  
emv bs- 12, ti vW bs- 2  
btev` q nvDwRs tmvmbW  
tgrv`\$` cji, XvKv|

wel q: Avt` k

gtnv` q,

Kvgk`bi Wtm 31, 2007 Bs Zwi tLi Avt` k bs- GmBm/GbtdmU/335/2005/1256 Gi mZ`wqZ Abjj wc  
Avcbvi AeMwZ I c`qvRbxq e`e`v Mh`bi Rb` GZ` tntM mshy<sup>3</sup> Kiv ntj v|

mmKDwi wJR I G· tPA Kvgk`bi c`q|

(tgrt gbmj i ngvb)  
Dc-cwi Pvj K

Avf`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK dvBb dWm&wj wgtUW ‘issuer’ wmwte AwfinZ (AZtci 0Bmjvqi 0 etj Duj wleZ);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states “The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.”;

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvqx Bmjvqi Rpb 30, 2003 Bs Zwi tL mgvB ermtii Rb` c0ZKZ Awl R weei Yx BmjvKtiti hv tgmvmGg. G. gvtj K wmi Kx I qwj GU tkvs, PvUwGKvDUvUm&(weae x wbi xK) KZR wbi xK ntqt0;

thtnZi Avtj vP` wbi xK wbi xK mspvS-Kvh mruv` b ceR GZ` msuk6-wbi xK c0Zte` tb KwZcq kZPaxb AwfgZ (qualified opinoin) e`3 Ktiti hv dj k0ZtZ t` Lv hvq th, Bmjvqi Rpb 30, 2003 Bs Zwi tL mgvB ermtii Awl R weei Yx IAS Abhvqx c0Z Ktiti e`\_n0tqt0 weavq D3 Awl R weei YxZ Bmjvgtii ev`e Ae`v true and fair wmwte c0Zdwj Z nqib Z\_v D3 ifc KgRvt0i gva`tg Bmjvqi Avtj vP` Rules Gi msuk6-weavb jsNb Ktiti, hv Avtj vP` Ordinance Gi section 18 Gi myu0 jsNb;

thtnZi Bmjvgtii Dctiv3 e`\_Zvi Rb` Kwgkb KZR c1 m1 bs- No. SEC/Enforcement/335/2005/62 Zwi L Rvbpvix 22, 2006 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pvj Kt` iK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k0bvi I` i bvx t bmlJk Rwi Kiv nq Ges Rpb 05, 2006 Bs Zwi tL D3` i bvx Abj0Z nq;

thtnZi D3` i bvxZ `wLj KZ Bmjvgtii c1 Zwi L gvP30, 2006 Bs Gi gva`tg Duj wleZ e`\_Zv Z\_v weavb jsNb mspvS-th e`vL`v c0vb Kiv nq Zv mtsh Rbk bv nl qvq Kwgk tbi woku M0bthvM` etj wetePZ nqib;

thtnZi dvBb dWm&wj wgtUWi Rpb 30, 2003 Bs Zwi tL mgvB ermtii wbi xK ewil R wmwte weei Yx ntZ t` Lv hvq th, c0Bg dvBb vY GU Bbtfo`tgU wj wgtUW KZR dvBb dWm&wj wgtUWi bvtg BmjvKZ wJ.w.Avi bs 043/2002, Zwi L gvP21, 2002, Uvt 1,00,00,000/- Ges wJ.w.Avi bs 087/2002, Zwi L Gucj 13, 2002, Uvt 40,00,000/- tgvq` vtS-AwRZ mj mn wmb0v dWm wj wgtUWi F0bi weci xZ mgstq Kiv ntqt0;

thtnZi Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/1246 Zwi L wltmrf 23, 2006 Bs Gi gva`tg Bmjvqi K Dctiv3 wltq ht\_vchp` c0yb t`fc Zvt` i tevW0m x vtS` Abvj mc Kwgk tbi woku `wLj Kivi Rb` Abfiva Rvbvq, wKs` Bmjvqi Duj wleZ KvmR-c1 Kwgk tbi woku `wLj Ktiwb;

thtnZi AZtci Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/236 Zwi L tde`qvix 14, 2007 Bs Gi gva`tg Bmjvqi K D3` tevW0m x vtS` Abvj mc tde`qvix 22, 2007 Bs Zwi tLi gta` Kwgk tbi woku `wLj Kivi Rb` ZvM`v t`q, wKs` Bmjvqi A`vea Duj wleZ KvmR-c1 Kwgk tbi woku `wLj Ktiwb Z\_v G e`vcit` tKvb Revel c0vb Ktiwb;

thtnZi wmi KDwi wR mspvS-AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj tb D3` Bmjvqi Gi e`e`vcbv cwi Pvj Km mKj cwi Pvj KMtYi D3` ifc e`\_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw` thvM` Aciva;

thtnZi Avtj vP` Bmjvqi GKU cvej K wj wgtUW tKv`uvbx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`uvbx c0ZvbaZKvix hviv wmi KDwi wR mspvS-AvBb I Dnvi wea-weavb cwi cvj tbi Rb` `vqx; Ges

thtnZ; Kugkbi wetePbvq, D<sup>3</sup> Bmjqtii A<sup>o</sup>AvZmvr Z<sub>v</sub> wmtKDwiUR msμvš-AvBb I Dnvi wewa-weavb cwi cvj tb Duj wEZ e<sup>o</sup>Zvi Rb<sup>o</sup>, c<sup>o</sup>RevRvtii ksljv, <sup>o</sup>QZv Ges Rb<sup>o</sup>vt<sup>o</sup>D<sup>3</sup> Bmjqtii c<sup>o</sup>Z<sup>o</sup>K cwi Pvj K I e<sup>o</sup>vcbv cwi Pvj tK Rwi gvbv Kiv c<sup>o</sup>qvRb I mgxPxb;

AZGe, tmtnZ; Kugkb, Duj wEZ hveZiq weiq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øvi v mstkwaZ] tZ c<sup>o</sup>E<sup>o</sup> ¶lgZvetj :-

- (1) dvBb dWm&wj wgtUW Gi AwfthvM msuké-cwi Pvj K Rbve tgvv tgvkvi id tnvmb Gi Dci 5 (cuP) j ¶ UvKv nvfi Rwi gvbv avh<sup>o</sup>Kij hv A<sup>o</sup>I Av<sup>o</sup> tki 15 (c<sup>o</sup>bi) w<sup>o</sup> tbi g<sup>o</sup>ta<sup>o</sup> ØmmtKDwiUR I G<sup>o</sup> tPÄ Kugkb<sup>o</sup> Gi AbK<sup>o</sup>tj BmjKZ e<sup>o</sup>vsK WtdU/tc-AW<sup>o</sup>¶i i gra<sup>o</sup>tg Kugk<sup>o</sup>tb Rgv Ki tZ nte; Ges
- (2) G Av<sup>o</sup> k Rvixi Zwi L n<sup>o</sup>tZ Dc<sup>o</sup>i Duj wEZ wmtKDwiUR msμvš-AvBb I Dnvi wewa-weavb j sNb hZw<sup>o</sup> b Pj te [A<sup>o</sup>¶ hZw<sup>o</sup> b ch<sup>o</sup>S-tKv<sup>o</sup>úvbx 1,40,00,000/- (GK tKv<sup>o</sup>U Pvj k j ¶) UvKv m<sup>o</sup> mn tKv<sup>o</sup>úvbx i wmvte Rgv bv Ki te] Zvi c<sup>o</sup>Z w<sup>o</sup> tbi Rb<sup>o</sup> D<sup>3</sup> Bmjqtii i cwi Pvj K Rbve tgvv tgvkvi id tnvmb Gi Dci <sup>o</sup>k nvRvi (10,000/-) UvKv nvfi AwZwi<sup>3</sup> Rwi gvbv i avh<sup>o</sup>Kij hv Dc<sup>o</sup>i (1) G Duj wEZ c<sup>o</sup>xwZ tZ Kugk<sup>o</sup>tb Rgv Ki tZ nte|

wmtKDwiUR I G<sup>o</sup> tPÄ Kugk<sup>o</sup>bi c<sup>o</sup>¶|

**dvi 'K Avng<sup>o</sup> wmt Kx  
tPqvig<sup>o</sup>vb**

**wEZi bt**  
Rbve tgvv tgvkvi id tnvmb, cwi Pvj K  
dvBb dWm&wj wgtUW

bs- GmBm/GbtdmGpU/335/2005/1264  
Zwi L: Wtmf 31, 2007 Bs

tiR ÷ WGW

Rbve tgrt trvmb evey cwi Pvj K  
dvBb dWm&ij ugUW  
ermv bs- 12, tiwW bs- 2  
btev` q nvDwRs tmvmvBwU  
tgvnv`\$` cji, XvKv|

wel q: Avf`k

gtrn` q,

Kvgk`bi Wtmf 31, 2007 Bs Zwi tLi Avf`k bs- GmBm/GbtdmGpU/335/2005/1257 Gi mZ`wqZ Abjj wc  
Avcbvi AeMwZ I c`qvRbxq e`e`v Mh`bi Rb` GZ` tntM mshy<sup>3</sup> Kiv ntj v|

mmKDwi wJR I G· tPA Kvgk`bi c`q|

(tgrt gbmj i ngvb)  
Dc-cwi Pvj K



Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZrteK dvBb dWm&wj wgtUW ‘issuer’ wmwte AwfinZ (AZtci 0Bmjvqi 0 etj Duj w-Z);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states “The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.”;

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvx Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Rb` c0ZKZ Aw\_R weeiYx Bmjvki t0 hv tgmvmGg. G. gvtj K wmi Kx I qwj GU tKvs, PvUW@GKvDvUvUm&(weae x wbi xK) KZR wbi xK nttq0;

thtnZi Avtj vP` wbi xK wbi xK mspvS-Kvh m=uv` b ceR GZ` msike-wbi xK c0Zte` tb KwZcq kZ@xb AwfgZ (qualified opinion) e`3 Ktt0 hvi dj k0ZtZ t` Lv hvq th, Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Aw\_R weeiYx IAS Abhvx c0Z Ki tZ e`\_n0ttq0 weavq D3 Aw\_R weeiYtZ Bmjvqi ev`e Ae`v true and fair wmwte c0Zdwj Z nqvb Z\_v D3 jfc KgRvt0i gva`tg Bmjvqi Avtj vP` Rules Gi msike-weavb j sNb Ktt0, hv Avtj vP` Ordinance Gi section 18 Gi my`u0 j sNb;

thtnZi Bmjvqi Dctiv3 e`\_Zvi Rb` Kwgkb KZR c1 m1 bs- No. SEC/Enforcement/335/2005/62 Zwi L Rvbqvix 22, 2006 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pvj Kt` i tK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k0b I i bvx t bWUK Rwi Kiv nq Ges Rb 05, 2006 Bs Zwi tL D3 i bvx Abj0Z nq;

thtnZi D3 i bvx tZ `wLj KZ Bmjvqi c1 Zwi L gvP30, 2006 Bs Gi gva`tg Duj w-Z e`\_Zv Z\_v weavb j sNb mspvS-th e`vL`v c0vb Kiv nq Zv mtSH RbK bv nl qvq Kwgk tbi wku MhbthvM` etj weteiPZ nqvb;

thtnZi dvBb dWm&wj wgtUtwi Rb 30, 2003 Bs Zwi tL mgvB ermii wbi xK ewil R wmw weeiYx ntZ t` Lv hvq th, c0Bg dvBb vY GU Bbt0tgU wj wgtUW KZR dvBb dWm&wj wgtUtwi bvtg Bmjvki wJ.wv.Avi bs 043/2002, Zwi L gvP21, 2002, Uvt 1,00,00,000/- Ges wJ.wv.Avi bs 087/2002, Zwi L Gucj 13, 2002, Uvt 40,00,000/- tgv` vtS-AwRZ mj mn wmb0v dWm wj wgtUtwi F tbi wci xZ mgS q Kiv nttq0;

thtnZi Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/1246 Zwi L wWtm= 23, 2006 Bs Gi gva`tg Bmjvqi tK Dctiv3 wltq ht\_vch3 c0vb `tfc Zt` i teW@vmtS` Abjv w Kwgk tbi wku `wLj Kivi Rb` Abjiva Rvbvq, wKŠ Bmjvqi Duj w-Z KvmR-c1 Kwgk tbi wku `wLj Ktiwb;

thtnZi AZtci Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/236 Zwi L tde`qvix 14, 2007 Bs Gi gva`tg Bmjvqi tK D3 teW@vmtS` Abjv w tde`qvix 22, 2007 Bs Zwi tLi gta` Kwgk tbi wku `wLj Kivi Rb` ZvMv`v t`q, wKŠ Bmjvqi A`vea Duj w-Z KvmR-c1 Kwgk tbi wku `wLj Ktiwb Z\_v G e`vcti tKvb Revel c0vb Ktiwb;

thtnZi wmi KDwi wR mspvS-AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj tb D3 Bmjvqi Gi e`e`vcbv cwi Pvj Km mKj cwi Pvj Km tYi D3 jfc e`\_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw` thvM` Aciva;

thtnZi Avtj vP` Bmjvqi GKwU cvevj K wj wgtUW tKv=uvbx Ges Dnvi cwi Pvj KgEj xi m`mMY tKv=uvbx c0ZvbaZKvix hvi wmi KDwi wR mspvS-AvBb I Dnvi wea-weavb cwi cvj tbi Rb` `vqx; Ges

thtnZ; Kwgkbi wetePbvq, D<sup>3</sup> Bmjqrñi A\_©AvZñvr Z\_v wmwKDwiUR mspuvš-AvBb I Dnvi wewa-weavb cwi cvj tb Duj wEZ e\_Zvi Rb, cRerRvñi ksljv, ^QZv Ges Rb\_ñ\_©D<sup>3</sup> Bmjqrñi cñZ`K cwi Pvj K I e`e`vcbr cwi Pvj tK Rwi gybv Kiv cñqvRb I mgyPxb;

AZGe, tmtnZ; Kwgkb, Duj wEZ hveZiq weiq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ðiv mstkwaZ] tZ cñ E`ñgZveñj :-

- (1) dvBb dWm&wj wgtUW Gi AwfñhvM msukñ-cwi Pvj K Rbve tgvñ tñvñmb eveyGi Dci 5 (cñP) j`ñ UvKv nññi Rwi gybv avh<sup>©</sup> Kij hv Añ Avñ`ñki 15 (cñbi) w`ñbi gñ` ðmwKDwiUR I G. tPÄ Kwgkbñ Gi Abñññ BmjKZ e`vsK WñdU/tc-AWññi gñ`ñg Kwgkñb Rgv KiñZ nñe; Ges
- (2) G Avñ`k Rvixi Zwi L nñZ Dcñi Duj wEZ wmwKDwiUR mspuvš-AvBb I Dnvi wewa-weavb j sNb hZw`b Pj te [A\_ñ hZw`b chñ-tKv`úvbx 1,40,00,000/- (GK tKvñU Pvj k-j`ñ) UvKv mñ mn tKv`úvbx wñvñte Rgv bv Kiñe] Zvi cñZ w`ñbi Rb` D<sup>3</sup> Bmjqrñi cwi Pvj K Rbve tgvñ tñvñmb eveyGi Dci `k nñvñi (10,000/-) UvKv nññi AwZwi <sup>3</sup> Rwi gybv I avh<sup>©</sup>Kij hv Dcñi (1) G Duj wEZ cññZñZ Kwgkñb Rgv KiñZ nñe|

wmwKDwiUR I G. tPÄ Kwgkñbi cññ-

**dvi`K Avng` wññ Kx  
tPqvig`vb**

wEZi bt  
Rbve tgvñ tñvñmb evey cwi Pvj K  
dvBb dWm&wj wgtUW

bs- GmBm/GbtdmfgU/335/2005/1265  
Zwi L: Wtmf 31, 2007 Bs

tiR ÷ WGW

Rbvev nrmbr Avgxb, cwi Pvj K  
dvBb dWm&ij wgtUW  
ermv bs- 12, tiwW bs- 2  
btev`q nvDwRs tmvmvBwU  
tgvnv`\$`cj, XvKv|

wel q: Avf`k

gtnv`q,

Kvgk`bi Wtmf 31, 2007 Bs Zwi tLi Avf`k bs- GmBm/GbtdmfgU/335/2005/1258 Gi mZ`wqZ Abjj wc  
Avcbvi AeMwZ I c`qvRbxq e`e`v Mh`bi Rb` GZ` tns`M mshy` Kiv ntj v|

wmwKDwi wJR I G· tPA Kvgk`bi c`q|

(tgrt gbmj i ngvb)  
Dc-cwi Pvj K

Avf`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZrteK dvBb dWm&wj wgtUW ‘issuer’ wmwte AwfwnZ (AZtci 0Bmjvqi 0 etj Duj wleZ);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states “The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.”;

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvx Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Rb` c0ZKZ Awl\_R weeiYx BmjvKt0 hv tgmvmGg. G. gvtj K wmi Kx I qwj GU tKvs, PwUwGKvDvUvUm&(weae x wbi xK) KZR wbi xK ntqt0;

thtnZi Avtj vP` wbi xK wbi xK mspvS-Kvh mruv`b ceR GZ` msike-wbi xK c0Zte` tb KwZcq kZaxb AwfgZ (qualified opinion) e`3 Kt0 hvi dj k0ZtZ t` Lv hvq th, Bmjvqi Rb 30, 2003 Bs Zwi tL mgvB ermii Awl\_R weeiYx IAS Abhvx c0Z Ki tZ e`\_n0tqt0 weavq D3 Awl\_R weeiYtZ Bmjvqi ev`e Ae`v true and fair wmwte c0Zdwj Z nqvb Z\_v D3 jfc KgRvt0i gva`tg Bmjvqi Avtj vP` Rules Gi msike-weavb j sNb Kt0, hv Avtj vP` Ordinance Gi section 18 Gi my`o j sNb;

thtnZi Bmjvqi Dctiv3 e`\_Zvi Rb` Kwgkb KZR c1 m1 bs- No. SEC/Enforcement/335/2005/62 Zwi L Rvbqvix 22, 2006 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pvj Kt` i tK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k0b I i bvx t bmlK Rwi Kiv nq Ges Rb 05, 2006 Bs Zwi tL D3 i bvx Abj0Z nq;

thtnZi D3 i bvx tZ `wLj KZ Bmjvqi c1 Zwi L gvP30, 2006 Bs Gi gva`tg Duj wleZ e`\_Zv Z\_v weavb j sNb mspvS-th e`vL`v c0vb Kiv nq Zv mtSH RbK bv nl qvq Kwgk0bi w0KU M0b0hM` etj weteiPZ nqvb;

thtnZi dvBb dWm&wj wgtUwWi Rb 30, 2003 Bs Zwi tL mgvB ermii wbi xK ewl R wmwte weeiYx ntZ t` Lv hvq th, c0Bg dvBb vY GU Bb0f0tgU wj wgtUW KZR dvBb dWm&wj wgtUwWi bvtg BmjvKZ wJ.w.Avi bs 043/2002, Zwi L gvP21, 2002, Uvt 1,00,00,000/- Ges wJ.w.Avi bs 087/2002, Zwi L Gucj 13, 2002, Uvt 40,00,000/- tgv` vtS-AwRZ mj mn wmb0v dWm wj wgtUwWi F0bi wci xZ mgS0 Kiv ntqt0;

thtnZi Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/1246 Zwi L wltmrf 23, 2006 Bs Gi gva`tg Bmjvqi tK Dctiv3 wltq ht`vch3 c0vb `tfc Zt` i teWwv0v0tS0 Abjv wv Kwgk0bi w0KU `wLj Kivi Rb` Ab0iva Rvbvq, wKŠ Bmjvqi Duj wleZ KvmR-c1 Kwgk0bi w0KU `wLj Kt0vb;

thtnZi AZtci Kwgkb, Dnvi c1 bs SEC/Enforcement/335/2005/236 Zwi L tde`qvix 14, 2007 Bs Gi gva`tg Bmjvqi tK D3 teWwv0v0tS0 Abjv wv tde`qvix 22, 2007 Bs Zwi tLi gta` Kwgk0bi w0KU `wLj Kivi Rb` ZvMv`v t`q, wKŠ Bmjvqi A`vea Duj wleZ KvmR-c1 Kwgk0bi w0KU `wLj Kt0vb Z\_v G e`vcti tKvb Revel c0vb Kt0vb;

thtnZi wmi KDwi wR mspvS-AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj tb D3 Bmjvqi Gi e`v`vcbv cwi Pvj Km mKj cwi Pvj Km tYi D3 jfc e`\_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`0hM` Aciva;

thtnZi Avtj vP` Bmjvqi GKwU cvevj K wj wgtUW tKv`v0v0 Ges Dnvi cwi Pvj KgEj xi m`mMY tKv`v0v0 c0Zv0v0ZKvix hvi wmi KDwi wR mspvS-AvBb I Dnvi wea-weavb cwi cvj tbi Rb` `vqx; Ges

thtnZ; Kwgkbi wetePbvq, D<sup>3</sup> Bmjqrñi A\_°AvZñvr Z\_v wmwKDwiUR msµvš-AvBb I Dnvi wewa-weavb cwi cvj ðb Duj wEZ e\_Zvi Rb, cµRevRvtii ksLjv, °QZv Ges Rb\_ñ\_D<sup>3</sup> Bmjqrñi cñZ`K cwi Pvj K I e\_e`vcbv cwi Pvj ðK Rwi gybv Kiv cñqvRb I mgxPxb;

AZGe, tmtnZ; Kwgkb, Duj wEZ hveZiq weiq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ðvi v mstkwaZ] ðZ cñ E ñlgZveñj :-

- (1) dvBb dWm&wj wgtUW Gi AwfñhvM msuké-cwi Pvj K Rbvev nvmbv Avgxb Gi Dci 5 (cñP) j ññ UvKv nvti Rwi gybv avh<sup>o</sup> Kij hv Añ Avñ ðki 15 (cñbi) wñ ðbi gñ` ðmwKDwiUR I G. ðPÄ Kwgkbñ Gi Abññj BmjKZ e`vsK WñdU/ñc-AWññi i gñ`ñg Kwgkñb Rgv KiñZ ñte; Ges
- (2) G Avñ`k Rvixi Zwi L ññZ Dcñi Duj wEZ wmwKDwiUR msµvš-AvBb I Dnvi wewa-weavb j sNb hZñ`b Pj ñe [A\_ññ hZñ`b chñ-ñKv`úvbx 1,40,00,000/- (GK ðKvñU Pvj ð j ññ) UvKv mñ mn ðKv`úvbx i wmwñte Rgv bv Kiñe] Zvi cñZ wñ ðbi Rb` D<sup>3</sup> Bmjqrñi i cwi Pvj K Rbvev nvmbv Avgxb Gi Dci `k nvRvi (10,000/-) UvKv nvti AwZwi <sup>3</sup> Rwi gybvñ avh<sup>o</sup>Kij hv Dcñi (1) G Duj wEZ cññZñZ Kwgkñb Rgv KiñZ ñte|

wmwKDwiUR I G. ðPÄ Kwgkñbi cñññ-

**dvi `K Avg` wmwñ Kx  
ñPqvig`vb**

wEZi bt  
Rbvev nvmbv Avgxb, cwi Pvj K  
dvBb dWm&wj wgtUW

bs- GmBwm/GbtdvmgU/335/2005/  
Zwi L: Wtmf 31, 2007 Bs

ti vR ÷ wGW

Rbve BdwiZLvi -DR-Rvgvb, tPqvi g'vb/cwi Pvj K  
Rbve tgrt kvnxb Kfi kx, e'e'vcbv cwi Pvj K  
Rbve tgrt ugvqj Kexi gRg`vi, cwi Pvj K  
Rbve tgrt BKeij Avntg`, cwi Pvj K  
Rbve tgrt tgvkvi i d tnvmb, cwi Pvj K  
Rbve tgrt tnvmb evey cwi Pvj K  
Rbvev nvmvb Avgxb, cwi Pvj K  
dvBb dWm&wj wgtUW  
emv bs- 12, ti vW bs- 2  
btev`q nvDwRs tmvmbW  
tgvnv`\$`cj, XvKv|

wel q: Avt`k

gtnv`q,

Kvgk`bi Wtmf 31, 2007 Bs Zwi Li Avt`k bs- GmBwm/GbtdvmgU/335/2005/1252-1258 Gi mZ`wqZ  
Abvj wv Avcbvi AeMwZ I c`qvRbxq e'e'v Mb`bi Rb` GZ` nstM mshj` Kiv ntj v|

wmwKDwi wJR I G. tPA Kvgk`bi c`q|

(tgrt gbmj i ngvb)  
Dc-cwi Pvj K

wEZi bt

c`vb wbe`fx KgRZv, XvKv oK G. tPA wj wgtUW  
c`vb wbe`fx KgRZv, P/EMg oK G. tPA wj wgtUW

AeMwZi Rb` Abvj wct

1. wbe`fx cwi Pvj K (Avi GÜ wW), GmBwm
2. wbe`fx cwi Pvj K (wmAvB), GmBwm
3. wbe`fx cwi Pvj K (wmGdW), GmBwm
4. cwi Pvj K (AvBb), GmBwm
5. cwi Pvj K (GgAvBGm), GmBwm
6. cvej K ti dvfi Y i`g, GmBwm
7. tPqvi g'vb gtnv`tqi `Bi, GmBwm

