

Av`k

thnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK vsj v`k WvBs GE wchwbks BÉvóR wj wgtUW ‘issuer’ wmwte AvfwnZ (AZtci ÓBmjvvi Ó etj Dvj w-Z);

thnZi 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.”;

thnZi 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.”;

thnZi wmwKDwi wR I G- tPA Kwgkb (AZtci ÓKwgkbÓ etj Dvj w-Z) Dvj w-Z sub-rule (3) of rule 12 Abjhvqx wltm= 31, 2001 Bs Zwi tL mgvB Bmjvvtii ewl R Aw\_R cÓZte`b wbxv (wtkl wbxv) Kwi evi Rb` cÎ mÎ bs-SEC/CFD/12:23/99/50 Zwi Lt tmtp= 14, 2002 Bs Gi gva`tg AvKbweb GE tkvs, PvUwGKvDbtUUm Gi Rbve GueGg AwRRjil b, GdwmG tk wbtqvM `vb Kti hvi Kwc Bmjvvtik t`qv ntqtQ;

thnZi Dvj w-Z wbxvKvthp wcl I GZ`msµvs-hveZxq e`qmgw wbtqvM ctli kZbhvqx, Ges D³ Rules Abjhvqx, Bmjvvi tkv=úvbtK enb Kitz nte;

thnZi Kwgkb, Avtj vP` wbxvK KZR wbxv msµvs-Kvhm m=úv`b ceR GZ`msµvs-wbxv wj eve` UvKv 2,12,579.00 (`B j v evi nvRvi cuPKZ EbAwk UvKv gvI) mivmwi wbxvKtk cwi tkva ceR KwgkbtK AeMZ Kivi Rb` cÎ mÎ bs-SEC/CFD/12:23/99/925 Zwi Lt AvM= 31, 2003 Bs Gi gva`tg Bmjvvtik Abjiva Kti; hvi tcvvtZ Bmjvvi cÎ mÎ bs-BDFIL/037/2003 Zwi Lt tmtp= 6, 2003 Bs Gi gva`tg, Avvbi`i 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 wbtqvMcÎ Z\_v Rules Gi cw cš ;

thnZi Kwgkb, cÎ mÎ bs- SEC/CFD/12:23/99/1005 Zwi Lt At±vei 11, 2003 Bs Gi gva`tg Bmjvvtii D³ e³e` cZ`vL`vb Kti Ges msµvs-wbxv wj cwitkvtai Rb` Bmjvvtik cbivq Abjiva Kti; hvi tcvvtZ Bmjvvi cÎ mÎ bs-BDFIL/040/2003 Zwi Lt At±vei 15, 2003 Bs `wLj ceR Dnvi Dctiwj w-Z cÎ mÎ bs- BDFIL/037/2003 Zwi Lt tmtp= 6, 2003 Bs Gi e³te`i cÓZ Kwgkbtbi `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 m'Pe D<sup>3</sup> i bvx Zwi tL Dcw'Z ntZ Z\_v tKvb e'vL'v `wLj Kitz e'`nqtq0;

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'`nqtq0;

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 ntqt0 gtg© tKvb Z\_ `wLj Kitz Zviv e'`nqtq0;

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 kSLjv, `OZv Ges Rb' tD<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 weli q wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaz] tZ cO E' qvgZvetj :-

- (1) ersj vt`k WvBs GE wclwks BEvotR wj wgtUW Gi cwi Pvj K Rbve AtkvK tKRwi l qj Gi Dci 1 (GK) j qj UvKv Rwi gvbv avh<sup>o</sup> Kij hv A<sup>1</sup> Avt`tki 15 (ctbi) w`tbi gta<sup>o</sup> OmikDwi uJR I G. tPA Kvgkb<sup>o</sup> Gi Abktj BmjKZ e<sup>o</sup>vsK WtdU/tc-AWt<sup>o</sup> i gva<sup>o</sup>tg Kvgktb Rgv Ki tZ nte ; Ges
- (2) G Avt`k Rwi i Zwi L ntZ Dcti Dvj wEZ wmiKDwi uJR AvBb m<sup>o</sup>umkZ weia-weavb (A<sup>o</sup> t, Dvj wEZ wbi x<sup>o</sup>lv wcl cwi tkvta e<sup>o</sup> n<sup>o</sup>tj) cwi cvj t<sup>o</sup>b e<sup>o</sup>zv Ae<sup>o</sup>vnZ vKvKij xb D<sup>3</sup> Bmjqv<sup>o</sup>t<sup>o</sup>i i cwi Pvj K Rbve AtkvK tKRwi l qj Gi Dci c<sup>o</sup>Zw`tbi Rb<sup>o</sup> 10,000/- ( `k nvRvi) UvKv nv<sup>o</sup>t<sup>o</sup>i AwZwi<sup>3</sup> Rwi gvbv l avh<sup>o</sup>Kij hv Dcti (1) G Dvj wEZ c<sup>o</sup>xwZtZ Kvgktb Rgv Ki tZ nte |

wmiKDwi uJR I G. tPA Kvgktbi ct<sup>o</sup>qj-

dvi "K Avng` wmi<sup>o</sup> Kx  
tPqvi g<sup>o</sup>vb

**weZib t**

Rbve AtkvK tKRwi l qj , cwi Pvj K  
ersj vt`k WvBs GE wclwks BEvotR wj wgtUW