

Avt k

thnZl Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgZvteK evsj v k
Rcv BEvR vj wgtUW 'issuer' nmvte AwfinZ (AZtci Bmjvvi eej Djz);

thnZl 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.";

thnZl 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.";

thnZl mKDWiUR I G. tPA Kigkb (AZtci Bmgkb eej Djz) Djz sub-rule (3) of rule 12 Abjhqk Rb 30, 2001 Bs Zwi tL mgvB Bmgv i ewi R Aw_R cizte`b mbixPv (etkl mbixPv) Kwi evi Rb c1 m1 bs-SEC/CFD/12:29/99/51 Zwi Lt tmP 14, 2002 Bs Gi gva tg ingvb ingvb nK, PvUW GKvDbtUUm Gi Rbve Aveybvtmi Avj Zvd umvBb mwi K, Gdmg tK mtkwM `vb Kti hvi Kic Bmgv i K c0 vb Kiv ntqfQ;

thnZl Djz mbixPvKvthP wd I GZ msprvS-hveZxq e qmga mtkwM c1 i kZ Abjhqk, Ges D³ Rules Abjhqk, Bmgv i tK mtkwM enb Kt nte;

thnZl Kigkb, Avt vP mbixPvK KZK mbixPv msprvS-Kvh m1 b ceR GZ msuketmbixPv ej eve` UvKv 3,15,000.00 (Zb j t1 c1bi nvRvi UvKv gvt) mivmvi mbixPvK c1 i Kva ceR Kigkb tK AeMZ Kivi Rb c1 m1 bs-SEC/CFD/12:29/99/924 Zwi Lt AwM 31, 2003 Bs Gi gva tg Bmgv i tK Abjhiva Kti; hvi tcitZ Bmgv i c1 m1 bs-BZIL/026/2003 Zwi Lt tmP 1, 2003 Bs Gi gva tg, Abvib i gta, Dij 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 Avt vP mtkwM c1 Z v Rules Gi c1i csk;

thnZl Kigkb, c1 m1 bs- SEC/CFD/12:29/99/1006 Zwi Lt Atvei 11, 2003 Bs Gi gva tg Bmgv i D³ e3e cizvL `vb Kti Ges msuketmbixPv ej c1 i Ktai Rb Bmgv i tK c1 i q Abjhiva Kti; hvi tcitZ Bmgv i c1 m1 bs-BZIL/033/2003 Zwi Lt Atvei 15, 2003 Bs `vLj ceR Dnvi Dcti vj z c1 m1 bs- BZIL/026/2003 Zwi Lt tmP 1, 2003 Bs Gi e3e i ciz Kigkb tK;

ທທນZl Kugkb, c̄t m̄t bs-SEC/Enforcement/200/2003-249 Zwi Lt 7, 2003 Bs Gi gvātg wbi x̄l vnej c̄ti tkva bv Kiv ms̄vš-ē_Zvi Rb̄ Bm̄ypti i ēē_vcby c̄ti Pij KtK ēvL̄v `wL̄tj i Abtiva KtI, hvi tc̄tZ Bm̄ypti i ēē_vcby c̄ti Pij K c̄t m̄t bs-BZIL/034/2003 Zwi Lt 14, 2003 Bs Gi gvātg th ē3ē`wL̄j KtI Zv Kugkb KZR wēewPZ nqib;

ທທນZl AZtci, Kugkb KZR tbwUk m̄t bs-SEC/Enforcement/200/2003-20, Zwi Lt Rvbpx 22, 2004 Bs Gi gvātg tKȳubxi ēvL̄v `wL̄j mn Dnvi ēē_vcby c̄ti Pij KtK tdēqvi x 11, 2004 Bs Zwi tL i bvbxtZ Dc̄w-Z nl qvi Rb̄ Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb tbwUk Rwi Kiv nq, Ges Bm̄ypti i c̄t m̄t bs-BZIL/004/2004 Zwi Lt tdēqvi x 7, 2004 Bs Gi At̄tē`tbi tc̄tZ Kugkb, tbwUk m̄t bs-SEC/Enforcement/200/2003/45, Zwi Lt tdēqvi x 9, 2004 Bs Gi gvātg tibvxi Rb̄ tdēqvi x 15, 2004 Bs c̄p:ibaY KtI;

ທທນZl i bvbxi Rb̄ wbañi Z Zwi tL Bm̄yvi tKȳubxi ēē_vcby c̄ti Pij K Dc̄w-Z ntZ ē_nq, Ges tKibifc authorization ēZxZ Rb̄ve ĀtkvK tKRwi l qvJ, c̄ti Pij K i bvbxi Rb̄ Dc̄w-Z nq weavq Kugkb KZR D3 i bvbxi gj Zv Kiv nq;

ທທນZl c̄ieZñZ, Kugkb, tbwUk m̄t bs-SEC/Enforcement/200/2003/66, Zwi Lt tdēqvi x 17, 2004 Bs Gi gvātg gj ZvE KZ i bvbxi w b tdēqvi x 19, 2004 Bs Zwi tL c̄p:ibaY KtI Ges wbi x̄l vnej ms̄vš-ēl qvJ AuggvsimZ _vKvi Kvi tY tbwUk m̄t bs-SEC/Enforcement/518/2006/954, Zwi Lt ĀM÷ 29, 2006 Bs Gi gvātg tKȳubxi ēvL̄v `wL̄j mn Dnvi c̄ti Pij KgEj xi m̄t m̄MY Ges tKȳubxi m̄PeK tmtPz 13, 2006 Bs Zwi tL i bvbxtZ Dc̄w-Z nl qvi Rb̄ Abtiva KtI;

ທທນZl Bm̄yvi tKȳubxi c̄ti Pij KMY, ēē_vcby c̄ti Pij K Z_v tKȳubxi m̄Pe D3 i bvbxi Zwi tL Dc̄w-Z ntZ Z_v tKvB ēvL̄v `wL̄j KtZ ē_nqtQ;

ທທນZl c̄ieZñZ, Kugkb KZR tbwUk m̄t bs-SEC/Enforcement/518/2006/1031, Zwi Lt tmtPz 19, 2006 Bs Ges bs-SEC/Enforcement/518/2006/1145, Zwi Lt Āt̄vei 29, 2006 Bs Gi gvātg tKȳubxi c̄ti Pij KgEj xi m̄t m̄MY Ges tKȳubxi m̄PeK i bvbxtZ Dc̄w-Z nl qvi Rb̄ c̄p:ibaY tbwUk Rwi Kiv nq; Ks' Zv i bvbxtZ Dc̄w-Z ntZ Z_v wbi x̄l vnej c̄ti tkva Kiv nq Q gfg® tKvB Z_ `wL̄j KtZ Zv i ē_nqtQ;

ທທນZl At̄tj vP̄ Bm̄yvi GKJU cvevJ K wgtUW tKȳubxi Ges Dnvi c̄ti Pij KgEj xi m̄t m̄MY tKȳubxi c̄ZubwaZKvix hviv wKdwi wJR ms̄vš-AvBbKvbj c̄ti cij tbi Rb̄ `vq; Ges

ທທນZl Kugkbi wēePbvq, wKdwi wJR AvBb I Dnvi weavq weavb c̄ti cij tbi DvJ wZ ē_Zvi Rb̄, c̄jRevRvti i kslj v, ^OZv Ges Rb̄ D3 Bm̄ypti i c̄ZK c̄ti Pij K I ēē_vcby c̄ti Pij tK Rwi gvbv Kiv c̄qvRb I mgxPx;

AZGe, tmtNzl Kugkb, DvJ wZ hveZxq wēePbice®, Securities and Exchange Ordinance, 1969 Gi section 22 [h The Securities and Exchange (Amendment) Act, 2000 0viv ms̄kwaZ] tZ c̄t Ē PgZvetj ;-

(1) evsj v` k Rcv i BÉvóR wj ugUW Gi cwi Pvj K Rbver fMeZx tKRwi I qyj Gi Dci 1 (GK) j ¶ UvKv Rwi gvbv avh©Kij hv AÍ Avt` tki 15 (ctbi) w` tbi gta ùmKDwi UR I G. tPÄ Kugkbö Gi AbKtj BmjKZ e'vsK WldU/tc-AWt i gva"tg Kugkbt Rgv Ki tZ nte ; Ges

(2) G Avt` k Rwi i Zwi L ntZ Dcti Djw Z mukDwi UR AvBb mukZ wera-werb (A_ , Djw Z wbi x¶v wd cwi tkvta e_ © ntj) cwi cij tb e_ Zv AevnZ _vKvKv xb D³ Bmjqtii cwi Pvj K Rbver fMeZx tKRwi I qyj Gi Dci cZw tbi Rb" 10,000/- (k nvRvi) UvKv nvti AwZwi³ Rwi gvbvI avh©Kij hv Dcti (1) G Djw Z cxwZtZ Kugkbt Rgv Ki tZ nte |

mukDwi UR I G. tPÄ Kugkbt c¶-

dvi "K Avng` muk Kx
tPqvi gvb

weZib t

Rbver fMeZx tKRwi I qyj , cwi Pvj K
evsj v` k Rcv i BÉvóR wj ugUW