

bs- GmBum/GbtdvmfgU/558/2007/514  
tg 20, 2007 Bs

tiwR÷wGwW  
d`v : 02-9568262

Rbvev mwldqv LvZb, cwi Pj K  
mRxe wbuI qvi GÜ MvfgUm&wj wgtUW  
21, i vRDK GwFwD, cwi enb feb (9g Zj v),  
gwZwSj ev/G, XvKv- 1000

wel q: Avt`k

gtnv`q,

Kwgk`bi tg 20, 2007 Bs Zwi tLi Avt`k bs GmBum/GbtdvmfgU/510/2006/510 Gi mZ`wqZ Abj wC Avcbvi AeMwZ I c`qRbxq  
e`e`v Mh`bi Rb` GZ` tnsM mshy<sup>ß</sup> Kiv ntj v|

wmwKDwi wUR I G· tPÄ Kwgk`bi ct¶|

(tgrt gbmj i ngvb)  
Dc-cwi Pj K

Avf`k

thfnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZiteK mRxe wbuI qvi GÜ MvtgUmwuj wgtUW ‘issuer’ wnmvte AwfinZ (AZtci ÜBmjqvi Ü etj Dwj wZ);

thfnZi 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.”;

thfnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvqx Bm`pvi Rþ 30, 2006 Bs Zwi tL mgvß ermfi i Rb` cÜZKZ Aw\_R weei Yx Bm`yKti tQ hv tgmvmGg. G. gvtj K wmwí Kx l qvj x GÜ tKvs (weiaex wbi x`K) KZK wbi x`Kx ntqtQ;

thfnZi Avtj vP` wbi x`K wbi x`Kv mspvš-Kvhw` m`uv`b ceK GZ`nsuké-wbi x`Kv cÜZte`b At±vei 18, 2006 Bs Zwi tL Bm`y Kti tQ hvntfZ , Ab`v`b`i gta` , wbtæv³ AwfgZ e`³ Kivi dtj t`Lv hvq th, Bm`pvi Rþ 30, 2006 Bs Zwi tL mgvß ermfi i Aw\_R weei Yx IAS Abhvqx cÜZ Ki tZ e`\_`ntqtQ weavq D³ Aw\_R weei Yx tZ Bm`pvti i ev`e Ae`v cÜZdwj Z nqvb Z\_v D³ ifc KgRvÜi gva`tg Bm`pvi Avtj vP` Rules Gi msuké-weavb j sNb Kti tQ Z\_v D³ ifc KgRvÜ Avtj vP` Ordinance Gi section 18 j sNtbi l mwvj :-

- “(i) Internal control procedure of the company with regard to the local sales, purchase and issue of stores, raw materials, accessories including components and up keeping of records thereto is not adequate to the nature and size of the company resulting in a chance of error and omission;
- (ii) Physical counting of current and non-current assets as on June 30, 2006 were done by the management. We are unable to comment on the existence, condition, location and provision if any required on them;
- (iii) Since the company has not adopted appropriate & adequate accounting system of controlling of inventory, we are unable to comment on the accuracy of the material consumption and cost of goods sold”;

thfnZi Bm`pvti i Dctiv³ e`\_Zvi Rb` Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/556/2007/276 Zwi L gvP4, 2007 Bs Gi gva`tg Bm`pvi l Dnvi cwi Pvj Kt` i tK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`k`bv l i`bvxi tbnwUk Rwi Kiv nq Ges gvP21, 2007 Bs Zwi tL i`bvxi Zwi L wbañ Y Kiv nq;

thfnZi D³ i`bvxtZ AskMöbKvi x Bm`pvti i e`e`vcbv cwi Pvj K Rbve tgvv kvnRvnb Ges cåvb wnmie i`K Rbie AtkvK P`^`vm KZK`wLj KZ Zwi L wenx cÎ i gva`tg wbtæv³ e`vL`v cÜvb Kiv nq hv Kwgk`bi wbuKU MöbthvM` etj wetevPZ nqvb:-

“(i) In few cases there may be some lapses in maintaining the registers/records etc., but not in all cases;

(ii) It is unusual practice that the current assets as on the closing date (June 30, 2007) is physically counted by the management. However in future stores, assets etc. would be counted physically in presence of the auditors if they desire;

(iii) In future they would arrange to make available of evidence of trade debtors for auditors verification;

(iv) In few cases they admitted that proper books of accounts were not maintained. However, in future all proper books of accounts, documents would be properly maintained;

(v) Finally, they regretted for the above defaults and assured the Commission that in future they would be careful in maintaining all required books of accounts, documents, information etc.”;

thtnZi, wmkDwi uJR mspvš-AvBb I Dnvi Aaxb RvixKZ weva-weavb cwi cvj tb D<sup>3</sup> Bmjyqvi Gi e<sup>e</sup>-vcbv cwi Pvj K mn mKj cwi Pvj KMtYi D<sup>3</sup> e<sup>e</sup>-Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw<sup>w</sup>-#hvM<sup>m</sup> Aciva;

thtnZi Avtj vP<sup>p</sup> Bmjyqvi GKwU cvej K wj wgtUW tKv<sup>u</sup>-vbx Ges Dnvi cwi Pvj KgEj xi m<sup>m</sup>-m<sup>m</sup>MY tKv<sup>u</sup>-vbx c<sup>o</sup>Zw<sup>o</sup>iaZKvix hviv wmkDwi uJR mspvš-AvBbKvbp cwi cvj tbi Rb<sup>o</sup>-`vqx; Ges

thtnZi Kwgk<sup>t</sup>bi we<sup>e</sup>tePbvq, wmkDwi uJR AvBb I Dnvi weva-weavb cwi cvj tb D<sup>o</sup>ij w<sup>e</sup>-Z e<sup>e</sup>-Zvi Rb<sup>o</sup>, c<sup>o</sup>RevRv<sup>t</sup>i i k<sup>s</sup>Ljv, <sup>o</sup>-QZv Ges Rb<sup>o</sup>-t<sup>e</sup>-D<sup>3</sup> Bmjyq<sup>t</sup>i i c<sup>o</sup>Z<sup>o</sup>K cwi Pvj K I e<sup>e</sup>-vcbv cwi Pvj tK Rwi gvbv Kiv c<sup>o</sup>qvRb I mgxPxb;

AZGe, tmtnZi, Kwgkb, D<sup>o</sup>ij w<sup>e</sup>-Z hveZxq we<sup>e</sup>lq we<sup>e</sup>tePbvce<sup>e</sup>, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 <sup>o</sup>vi v m<sup>s</sup>t<sup>k</sup>waZ] tZ c<sup>o</sup> E<sup>e</sup> g<sup>o</sup>Zvetj :-

- (1) mRxe w<sup>o</sup>U<sup>o</sup>l qvi G<sup>o</sup>U Mvtg<sup>o</sup>U<sup>o</sup>m<sup>o</sup>wj wgtUW Gi cwi Pvj K Rbvev m<sup>o</sup>w<sup>o</sup>dqv LvZb Gi Dci 1 (GK) j g<sup>o</sup>U<sup>o</sup>UvKv Rwi gvbv avh<sup>o</sup>Kij hv A<sup>o</sup>T 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> wmkDwi uJR I G<sup>o</sup> tP<sup>o</sup>A Kwgkb<sup>o</sup> Gi Ab<sup>o</sup>K<sup>o</sup>tj BmjyKZ e<sup>o</sup>vsK W<sup>o</sup>dU/tc-AW<sup>o</sup>t<sup>o</sup>i i g<sup>o</sup>va<sup>o</sup>tg Kwgk<sup>o</sup>t<sup>o</sup> Rgv Ki tZ n<sup>o</sup>te; Ges
- (2) G Av<sup>o</sup>t<sup>o</sup> k Rvixi Zwi L n<sup>o</sup>tZ Dc<sup>o</sup>t<sup>o</sup>i D<sup>o</sup>ij w<sup>e</sup>-Z wmkDwi uJR AvBb m<sup>o</sup>u<sup>o</sup>u<sup>o</sup>K<sup>o</sup>Z weva-weavb cwi cvj b hZw<sup>o</sup> b j sNb Pj te Zvi c<sup>o</sup>Z w<sup>o</sup> tbi Rb<sup>o</sup> D<sup>3</sup> Bmjyq<sup>o</sup>t<sup>o</sup>i i cwi Pvj K Rbvev m<sup>o</sup>w<sup>o</sup>dqv LvZb Gi Dci c<sup>o</sup>Zw<sup>o</sup> tbi Rb<sup>o</sup> `k n<sup>o</sup>vRvi (10,000/-) UvKv n<sup>o</sup>t<sup>o</sup>i AwZwi<sup>3</sup> Rwi gvbv avh<sup>o</sup>Kij hv Dc<sup>o</sup>t<sup>o</sup>i (1) G D<sup>o</sup>ij w<sup>e</sup>-Z c<sup>o</sup>x<sup>o</sup>u<sup>o</sup>Z<sup>o</sup>tZ Kwgk<sup>o</sup>t<sup>o</sup> Rgv Ki tZ n<sup>o</sup>te|

wmkDwi uJR I G<sup>o</sup> tP<sup>o</sup>A Kwgk<sup>o</sup>t<sup>o</sup>bi c<sup>o</sup>t<sup>o</sup>g<sup>o</sup>-

dvi 'K Avng<sup>o</sup> w<sup>o</sup>m<sup>o</sup>i<sup>o</sup> Kx  
tPqvi g<sup>o</sup>vb

weZi bt  
Rbvev m<sup>o</sup>w<sup>o</sup>dqv LvZb, cwi Pvj K  
mRxe w<sup>o</sup>U<sup>o</sup>l qvi G<sup>o</sup>U Mvtg<sup>o</sup>U<sup>o</sup>m<sup>o</sup>wj wgtUW