

bs- GmBwm/Gbtdvm#g>U/562/2007/530  
tg 21, 2007 Bs

tiR ÷ wGw  
d'v : 02-8825254

Rbve Avāj gvZj p Avng` , e'e'vcbr cwi Pvj K  
wbj q wmtg>U BÜwóR wj t  
71, gnvLvj x ew/G  
XvKv- 1212

wel q: Avf` k

gtnv` q,

Kvgk#bi tg 21, 2007 Bs Zwi #Li Avf` k bs GmBwm/Gbtdvm#g>U/562/2007/523 Gi mZ'wqZ Abjw c Avcbvi AeMwZ I c#qvRbxq  
e'e'v M#t#bi Rb` GZ` #stM msh# Kiv ntj v|

wmwKDwi wJR I G. #PÄ Kvgk#bi c#q|

(tgvv 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 wbj q imtgU BÜwóR wj wgtUW ‘issuer’ wnmvte AwfwnZ (AZtci ÜBmjvvi ò etj Dwj 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 Abhvqx Bmjvvi Rþ 30, 2006 Bs Zwi tL mgvß ermþii Rb` cÜZKZ Aw\_Æ weei Yx Bmjvvti tQ hv tgmvmRwini Avntg` GÜ tKvS (weaeæx wbi x¶K) KZÆ wbi x¶K nttq tQ;

thtnZi Avtj vP` wbi x¶K GZ` msiké-wbi x¶Kv cÜZte` b btf=† 12, 2006 Bs Zwi tL Bmjvvti tQ hvntZ , Ab`vþbi gta` wbtæv³ AwfgZ e`³ Kivi dtj t` Lv hvq th, Bmjvvi Rþ 30, 2006 Bs Zwi tL mgvß ermþii Aw\_Æ weei Yx IAS Abhvqx cÜZ Ki tZ e`\_ñttq tQ weavq D³ Aw\_Æ weei Yx tZ Bmjvvti i ev`e Ae`v cÜZdij Z nqub Z\_v D³ ijc KgRvÜi gra`tg Bmjvvi Avtj vP` Rules Gi msiké-wearb j sNb Kti tQ Z\_v D³ ijc KgRvÜ Avtj vP` Ordinance Gi section 18 j sNþbi l mwvj :-

“1.00 Reference to Note no-21.00: As reported last year Fixed Assets register has been maintained but full details and location of every individual assets has not been shown therein.

2.00 Reference to Note no-31: Dividend was to be paid within 60 days from the date of its declaration to comply with requirements of Securities and Exchange Commission through opening of separate Bank Accounts thereof. The dividend declared in earlier years and that on 21<sup>st</sup> December 2005 remained unpaid till 30-06-2006 in contravention to Securities and Exchange Rules. No balance equivalent to liability of Tk. 4,170,295.00 on the account was found to have been lying with the banks on the date of Balance Sheet.”;

thtnZi Avtj vP` Bmjvvti i Rþ 30, 2005 Bs Zwi tL mgvß ermþii Rb` cÜZKZ Aw\_Æ weei Yxi Dci l ZrKvjxb weaeæx wbi x¶K tgmvmRwini gRg` vi GÜ tKvS, Ab`vþbi gta` BwZcæRvi GKB gšte`i m† GKB aiþbi AwfgZ (wbtæ Dwj w-Z) e`³ Kti wQj :

“1.00 Reference to note no-21.00: As reported last year Fixed Assets register has been maintained but full details and location of every individual assets has not been shown therein.”;

thtnZi Dnvi tç¶ttZ Bmjvvi Zv` i cÎ bs Ncil/sha/sec(sc-500)/2006 Zwi L Rvþvix 15, 2006 Bs Gi gra`tg Kwgkþbi wBKU wbtæv³ e`³ e` tck Kti wQj hv mwVK bþn Z\_v ev`ewiqZ nqub:

“1. Steps has been taken to record location wise details of assets so that such auditor’s qualification/opinion does not appear in the next report. It may be mentioned that fixed assets of the company are in the factory premises except some office equipment/furniture/vehicle at Head Office.”;

thtnZi Bmjvvti i Dctiv³ e`\_Zvi Rb` Kwgkb KZÆ cÎ m† bs- SEC/Enforcement/562/2007/355 Zwi L Gicj 4, 2007 Bs Gi gra`tg Bmjvvi l Dnvi cwi Pj Kt` i tK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k¶bv l i bvx i tbnwK Rwi Kiv nq Ges Gicj 22, 2007 Bs Zwi tL i bvx i Zwi L wba¶Y Kiv nq;

thtnZ; D<sup>3</sup> i bvbtxZ AskMhbKvix Bmjvqti i ctfi Bmjvqti i tKvuvbx mipe Rbve Gg. Bmjvg KZR `vlj KZ Gwco 22, 2007 Bs Zwi tLi cfi i gva'ig, Ab'vbi' i gta', msuke-wel'iq wbtav<sup>3</sup> e'vL'v c'lvb Kiv nq hv Kvgk'bi w'ku Mb'bhvM' etj wetePZ nqub:-

“1. Fixed Assets Register:

- Fixed Assets Register was maintained to report category wise fixed assets as shown in the annual accounts.
- The location of all fixed assets is at factory except a few movable assets used in head office.
- We have recorded the details required according to our judgement. Since the law does not describe the extent of details to be recorded in the Registered of Fixed Assets; therefore the sufficiency of information expected to be available in such a register is left on own judgement. The Companies Rules 1941 as adopted & followed in Bangladesh did not specify any proforma for fixed assets Register.
- In spite of above fact, we assure you that in the next Audit Report, Fixed Assets Register will be supported by a Sub-Register with details, as may be described by the Statutory Auditors.”;

thtnZ; wmkDwi uJR mspuvS-AvBb I Dnvi Aaxb Rvi xKZ wea-weavb cwi cvj tb D<sup>3</sup> Bmjvqi Gi e'e'vcbv cwi Pvj K mn mKj cwi Pvj KMt'vi D<sup>3</sup> e'Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw'`hvm' Aciva;

thtnZ; Avtj vP' Bmjvqi GKwU cvej K wj wgtUW tKvuvbx Ges Dnvi cwi Pvj KgEj xi m`m'MY tKvuvbx c'ZwbaZKvix hviv wmkDwi uJR mspuvS-AvBbKvbp cwi cvj tbi Rb'`vqx; Ges

thtnZ; Kvgk'bi wetePbvq, wmkDwi uJR AvBb I Dnvi wea-weavb cwi cvj tb Duj wZ e'Zvi Rb', c'jRevRv'ii ksLjv, `^QZv Ges Rb'`e'D<sup>3</sup> Bmjvqti i c'Z'K cwi Pvj K I e'e'vcbv cwi Pvj tK Rwi gvbv Kiv c'iqvRb I mgxPxb;

AZGe, tmtnZ; Kvgkb, Duj wZ hveZxq w'elq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Ovi v mstkwaz] tZ c' E' q'igZvetj :-

- (1) wbj q wmtg'u BUw'R wj wgtUW Gi e'e'vcbv cwi Pvj K Rbve Avaj gvZj p Avng` Gi Dci 1 (GK) j q' UvKv Rwi gvbv avh' Kij hv A' Avt' tki 15 (c'bi) w' tbi gta' wmkDwi uJR I G' tPA Kvgkb' Gi AbK'j BmjKZ e'vsk W'vU/tc-AW'ii gva'ig Kvgk'tb Rgv Ki tZ nte; Ges
- (2) G Avt' k Rvixi Zwi L n'Z Dc'i Duj wZ wmkDwi uJR AvBb m'uv'KZ wea-weavb cwi cvj b hZw' b j sNb Pj te Zvi c'Z w' tbi Rb' D<sup>3</sup> Bmjvqti i e'e'vcbv cwi Pvj K Rbve Avaj gvZj p Avng` Gi Dci c'Zw' tbi Rb'`k nvrvi (10,000/-) UvKv nvti AvZwi<sup>3</sup> Rwi gvbvI avh' Kij hv Dc'i (1) G Duj wZ c'v'Z'Z Kvgk'tb Rgv Ki tZ nte|

wmkDwi uJR I G' tPA Kvgk'bi c'q'-

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

w'Zi bt  
Rbve Avaj gvZj p Avng`, e'e'vcbv cwi Pvj K  
wbj q wmtg'u BUw'R wj wgtUW