

bs- GmBim/Gbtdvm®U/562/2007/524  
tg 21, 2007 Bs

ti vR ÷ vW©GW  
d`v : 02-8825254

Rbve Gm. G. Kvtkg, cwi Pvj K  
wbj q wntgU BÜwóR wj t  
71, gnvLij x ew/G  
XvKv- 1212

wel q: Avt`k

gtnv`q,

Kvgkþbi tg 21, 2007 Bs Zwi þLi Avt`k bs GmBim/Gbtdvm®U/562/2007/517 Gi mZ`wqZ Abyj wc Avcbvi  
AeMwZ I cþqvRbxq e`e`v Mþbi Rb` GZ` instM mshyþ Kiv ntj v|

wmwKDwi wJR I G. þPÁ Kvgkþbi cþ¶|

(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 wmtgU BÜwöR wj wgtUW 'issuer' wnmvte AwfwnZ (AZtci ÖBmyqvi Öetj 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 Bm`gyvi Rb 30, 2006 Bs Zwi tL mgvß ermti i Rb` cÖ ZKZ Awl`R weei Yx Bm`yKti tQ hv tgmvm`Rini Avntg` GÜ tKvs (wewæx wbi x`K) KZR wbi x`KZ ntqtQ;

thtnZi Avtj vP` wbi x`K GZ` msiké-wbi x`Kv cÖZte`b btf` 12, 2006 Bs Zwi tL Bm`yKti tQ hvntZ , Ab`vbi`i gta` , wbtæv` AvfGZ e` Kivi dtj t` Lv hvq th, Bm`gyvi Rb 30, 2006 Bs Zwi tL mgvß ermti i Awl`R weei Yx IAS Abhvqx cÖZ Ki tZ e` ntqtQ weavq D` Awl`R weei YxZ Bm`gyvti i ev`e Ae`v cÖZdwj Z nqwb Z`v D` ifc KgRvÜi gva`tg Bm`gyvi Avtj vP` Rules Gi msiké-weavb j sNb Kti tQ Z`v D` ifc KgRvÜ Avtj vP` Ordinance Gi section 18 j sNtbi 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` Bm`gyvti i Rb 30, 2005 Bs Zwi tL mgvß ermti i Rb` cÖ ZKZ Awl`R weei Yxi Dci l ZrKvj wb wewæx wbi x`K tgmvm`Rvni gRg`vi GÜ tKvs, Ab`vbi`i gta` , BwZcæRvi GKB gSæ`i m`f` GKB ai tbi AvfGZ (wbtæ Dwj w-Z) e` 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 tci`KZ Bm`gyvi Zv` i c` bs Ncil/sha/sec(sc-500)/2006 Zwi L Rvbgyvi x 15, 2006 Bs Gi gva`tg Kwgk`bi wBKU wbtæv` e` e` tck Kti wQj hv mwVK b`tn Z`v ev` ewqZ nqwb:

"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 Bm`gyvti i Dctiv` e` Zvi Rb` Kwgkb KZR c` m` bs- SEC/Enforcement/562/2007/355 Zwi L Gw`j 4, 2007 Bs Gi gva`tg Bm`gyvi l Dnvi cw` Pvj Kt` i`K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` k`bv l i`bvxi t`wJK Rwi Kiv nq Ges Gw`j 22, 2007 Bs Zwi tL i`bvxi Zwi L wba`Y Kiv nq;

thtnZ; D<sup>3</sup> i bvbxtZ AskMthbKvix Bmjviti i ct¶ Bmjviti i tKv=úvbx mPe Rbve Gg. Bmjvg KZR`vllj KZ Gicj 22, 2007 Bs Zwi tLi ct¶ i gra'tg, Ab'vfb'i gta', msuké-wel'tg wbtæv<sup>3</sup> e'vL'v c0vb Kiv nq hv Kugktbi wBKU MthbthvM' etj wetePZ nqib:-

“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; wmwKDwi wJR mspvš-AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwi cvj tb D<sup>3</sup> Bmjviti Gi e'e'vcbr cwi Pvj K mn mKj cwi Pvj KMtYi D<sup>3</sup> e'Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb km' thvM' Aciva;

thtnZ; Avt'vP' Bmjviti GKwU cvevj K wj wgtUW tKv=úvbx Ges Dnvi cwi Pvj KgEj xi m'mMY tKv=úvbx c0ZwbaZKvix hvi v wmwKDwi wJR mspvš-AvBbKvbp cwi cvj tbi Rb'`vqx; Ges

thtnZ; Kugktbi wetePbvq, wmwKDwi wJR AvBb I Dnvi wewa-weavb cwi cvj tb Duj w-Z e'Zvi Rb', c¶RevRviti i ksLj v, 'QZv Ges Rb'`t<sup>3</sup> Bmjviti i c0Z'K cwi Pvj K I e'e'vcbr cwi Pvj tK Rwi gybv Kiv c0qvRb I mgxPxb;

AZGe, tmtnZ; Kugkb, Duj w-Z hveZxq wel q wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0viv mstkwaZ] tZ c0E ¶gZvejt :-

- (1) wbj q wmtgU BÜwóR wj wgtUW Gi cwi Pvj K Rbve Gm. G. Kvtkg Gi Dci 1 (GK) j ¶ UvKv Rwi gybv avh°Kij hv Af Avt' tki 15 (ctbi) w' tbi gta' wmwKDwi wJR I G. tPA Kugkb0 Gi AbKtj Bmjviti e'vsK WicDU/tc-AW¶i i gra'tg Kugktb Rgv Kitz nte; Ges
- (2) G Avt' k Rvixi Zwi L nZ Dcti Duj w-Z wmwKDwi wJR AvBb m=úwKZ wewa-weavb cwi cvj b hZw' b j sNb Pj te Zvi c0Z w' tbi Rb' D<sup>3</sup> Bmjviti i cwi Pvj K Rbve Gm. G. Kvtkg Gi Dci c0Zw' tbi Rb'`k nrvvi (10,000/-) UvKv nvti AwZwi<sup>3</sup> Rwi gybvI avh°Kij hv Dcti (1) G Duj w-Z c=úZtZ Kugktb Rgv Kitz nte|

wmwKDwi wJR I G. tPA Kugktbi ct¶-

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

wEZi bt  
Rbve Gm. G. Kvtkg, cwi Pvj K  
wbj q wmtgU BÜwóR wj wgtUW