

bs- GmBwm/Gbtcdvm#U/526/2006/571
tg 24, 2007 Bs

tiR ÷ wGw
d'v : 02-7710056

Rbve w` DwlKb>` b tKRwi l qvj , e`e`vcbv cwi Pj K
e'vj v` k j vtMR BÉvóR wj wgtUW
f` vtqj Kgtc→, KY@rov, mrvfi
XvKv- 1340

wel q: Avf` k

gtnv` q,

Kvgk#bi tg 24, 2007 Bs Zwi #Li Avf` k bs GmBwm/Gbtcdvm#U/526/2006/565 Gi mZ`wqZ Abj wv Avcbvi AeMwZ l c0qvRbxq
e`e`v M0#bi Rb` GZ` tntM msh# Kiv ntj v|

wmKDwi wUR l G. #PÄ Kvgk#bi c#¶

(tgvv gbmj i ngvb)
Dc-cwi Pj K

Avf`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tğvZvteK evsj vtf`k j vtfMR BÊvotR wj wgtmfgU 'issuer' wnmvte AvrfwZ (AZtci ŪBmjvqi Ū etj Dwj w-Z);

thtnZi rule 13 of the Securities and Exchange Rules, 1987, as amended, states, "Every issuer shall, within one month of close of the first half-year, transmit to the stock exchange in which its securities are listed, to the security holders and to the Commission half-yearly financial statements which shall be prepared in the same manner and form as the annual financial statements.";

thtnZi rule 13A of the Securities and Exchange Rules, 1987, as amended, states, "Forms prescribed for the purpose of preparing the financial statements and the audit report may be adapted or amended, if deemed necessary, for compliance with the International Accounting Standards (IAS) and International Standards of Auditing (ISA).";

thtnZi Avtj vP` Bm`pvi cÎ mÎ bs BLIL/01/2006 Zwi L Rj vB 2, 2006 Bs Gi gva`tg wWtm`f 31, 2005 Bs Zwi tL mgvB Aa`ewil R Aw`R weei Yx Kwgk`bi wbKU `wLj Kti;

thtnZi D³ Aa`ewil R Aw`R weei Yx ntZ cŪZqgvb nq th, Bm`pvi Para 20(a) of Bangladesh Accounting Standards (BAS-34) Abjvqx Zj bvgj K DŪZÊ (Balance Sheet) Ges Para (c) of Bangladesh Accounting Standards (BAS-34) Abjvqx BKBU cwi eZB msµvS-weei Yx Dc`vctb e`_`ntqtQ weavq Kwgkb cÎ mÎ bs SEC/CFD/1:21/99/1995/2679 Zwi L Rj vB 17, 2006 Bs Gi gva`tg D³ Aa`ewil R Aw`R weei Yx cpwB`-(revised) Kti Kwgk`bi wbKU `wLj Kivi Rb` Abtiva Kiv nq;

thtnZi Avtj vP` Bm`pvi cÎ mÎ bs BLIL/01/2006 Zwi L Rj vB 24, 2006 Bs Gi gva`tg wWtm`f 31, 2004 Bs Zwi tL mgvB cpwB`-(revised) Aa`ewil R Aw`R weei Yx Kwgk`bi wbKU `wLj Kti hvZ Bm`pvi i GKB aitbi e`_Zv cwi j wTj nq hv B`QvKZ etj cZxqgvb ntqtQ;

thtnZi Bm`pvi i Dctiv³ e`_Zvi Rb` Kwgkb KZR cÎ mÎ bs- SEC/Enforcement/526/2006/3, Zwi L Rvbpvix 8, 2007 Bs Gi gva`tg Bm`pvi I Dnvi cwi Pvj Kt` i tK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kfbv I i bvbxi tbwUK Rwi Kiv nq Ges Rvbpvix 18, 2007 Bs Zwi L i bvbxi Zwi L wbaft Y Kiv nq, wKs` Bm`pvi D³ i bvbxtZ Dcw`Z ntZ Z_v tKvb e`vL`v `wLj Kitz e`_`nq;

thtnZi Kwgkb cieZtZ cÎ mÎ bs- SEC/Enforcement/526/2006/93 Zwi L Rvbpvix 25, 2007 Bs Gi gva`tg tde`qvix 28, 2007 Bs Zwi L i bvbxi Zwi L cptwbaft Y Kti wKs` Bm`pvi cÎ Zwi L tde`qvix 22, 2007 Bs Gi gva`tg Zvt` i tK `B gym mgq cŪv`bi Rb` Kwgk`bi wbKU Abtiva Kti;

thtnZi AZtci Kwgkb, Bm`pvi i Abtivtai tctv`tZ cÎ mÎ bs- SEC/Enforcement/526/2006/315 Zwi L gvP`19, 2007 Bs Gi gva`tg Gvcj 23, 2007 Bs Zwi L i bvbxi Rb` cptwbaft Y Kti, wKs` Bm`pvi Gt`ttI i bvbxtZ Dcw`Z ntZ Z_v tKvb e`vL`v `wLj Kitz e`_`ntqtQ hv B`QvKZ etj wetePZ ntqtQ;

thtnZi Avtj vP` Bm`qvi GKU cvej K wj wgtUW tKv`ubx Ges Dnvi cwi Pj KgEj xi m`m`MY tKv`ubxi cZwbaZKvix hviv wmiKDwi UR msprvS-AvBbKvbp cwi cyj tbi Rb` `vqx; Ges

thtnZi Kugktbi wetePbvq, wmiKDwi UR AvBb I Dnvi wea-weavb cwi cyj tbi Duj w-Z e`_Zvi Rb`, cyRevRviti ksljv, `^QZv Ges Rb`-t`_D³ Bmjvqti i cZ`K cwi Pj K I e`e`vcbv cwi Pj tK Rwi gvbn Kiv cQvRb I mgxPxb;

AZGe, tmtnZi Kugkb, Duj w-Z hveZiq wclq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ] tZ cØ E` gZvetj :-

- (1) evsj v` k j v`MR BÉvóR wj wgtUW Gi e`e`vcbv cwi Pj K Rbve w` DwkB>` b tKRwi l qvj Gi Dci 1 (GK) j` UvKv Rwi gvbn avh` Kij hv AÎ Avt` tki 15 (ctbi) w` tbi gta` ØwmiKDwi UR I G` tPÁ KugkbØ Gi AbKtj BmjKZ e`vsK WtdU/tc-AWt`i i gva`tg Kugktb Rgv Ki tZ nte; Ges
- (2) G Avt` k Rwi i Zwi L n`Z Dcti Duj w-Z wmiKDwi UR AvBb m`úwKZ wea-weavb (A`_R, Duj w-Z ermti i Aw`R weeiYx w`tkl w`ix`vi Rb` Kugkb w`tqvMKZ w`ix`v`Ki cZ`te` tbi Dci Bm`qviti i w`KU Pvl qv e`vL`v cØ v`b e`_Zv) cwi cyj tbi e`_Zv Ae`vnZ `vKvKj xb D³ Bmjvqti i cwi Pj K Rbve w` DwkB>` b tKRwi l qvj Gi Dci cZ`w` tbi Rb` 10,000/- (` k nvRvi) UvKv nv`ti AwZwi ³ Rwi gvbnl avh` Kij hv Dcti (1) G Duj w-Z c`wZtZ Kugktb Rgv Ki tZ nte|

wmiKDwi UR I G` tPÁ Kugktbi ct`-`

dvi `K Aug` wmi Kx
tPqvi g`vb

wEZi b t

Rbve w` DwkB>` b tKRwi l qvj , e`e`vcbv cwi Pj K
evsj v` k j v`MR BÉvóR wj wgtUW