

Avt k

thnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgZteK MwpnUv GvKvqKvj Pvi dvgmij t 'issuer' mmti Awfuz (AZtci Bmjvqi ej qv Duj Z);

thnZi 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.";

thnZi 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.";

thnZi mwdw i G. tPA Kugkb (AZtci Bkjgkbj ej qv Duj Z) Duj Z sub-rule (3) of rule 12 Abhvx Rb 30, 2002 Bs Zwi tL mgvB Bmjvqti i ejwR AwR cizte b wbi xq (metkl wbi xq) Kwi evi Rb c1 m t bs-SEC/CFD/2:33/99/463 Gi gva tg Aikweb GE tKvs, PwUW©GKvDbtUUm Gi Rbve G, we, Gg, AwRRyil b, GdumG tK wbtqM `vb Kti;

thnZi Kugkb c1 m t bs-SEC/CFD/2:33/99/498 Zwi Lt btfra 21, 2002 Bs Gi gva tg Bmjvqti K GB gtg © AewnZ Kti th, Duj Z wbi xq KvhP wd Ges GZ msjuS-hveZxq e qmgm D3 Rules Abhvx Bmjvqti tKvaxubtK enb Kwi tZ nBte;

thnZi Kugkb, Avt jvP wbi xq K ZR wbi xq msjuS-KvhP mjuS`b ceR GZ msuketwbi xq vi ej eve` UvKy 2,06,910.00 (`bj tQq nvRvi bjkZ k UvKy gvt) mivmvi wbi xq KtK cwi tkva Kwi qv Kugkb tK Wtmra 21, 2003 Bs Zwi tLi gta AeMZ Kwi evi Rb c1 m t bs-SEC/CFD/2:33/99/1078 Zwi Lt Wtmra 10, 2003 Bs Gi gva tg Bmjvqti K Abtiva Kti;

thnZi Bmjvqti D3 ct i Revte, Wtmra 31, 2003 Bs Zwi tLi ct i gva tg, Duj Z wbi xq ej cwi tkva msjuS tKv b elq Dtj Lbv Kwi qv metkl wbi xq cizte tbi Dci gse` tcitYi Rb c k w b mgq ejxi Abtiva Kti;

thnZi Kugkb, c1 m t bs-SEC/CFD/2:33/99/1092 Zwi Lt Rvbyvix 11, 2004 Bs Gi gva tg Duj Z wbi xq ej Rvbyvix 15, 2004 Bs Zwi tLi gta msuketwbi tKtK cwi tkvaceR Kugkb tK AeMZ Kwi evi Rb Bmjvqti K cbi vq Abtiva Kti;

thnZi Bmjvqti Rvbyvix 10, 2004 Bs Zwi tLi ct i gva tg Duj Z wbi xq ej cwi tkva msjuS-tKv b elq Dtj Lbv Kwi qv metkl wbi xq cizte tbi Dci gse` tcitYi Rb cbi vq Rvbyvix 25, 2004 Bs chS-mgq ejxi Abtiva Kti;

thnZi Kugkb c1 m t bs-SEC/CFD/2:33/99/1097 Zwi Lt Rvbyvix 18, 2004 Bs Gi gva tg Duj Z wbi xq ej Rvbyvix 25, 2004 Bs Zwi tLi gta msuketwbi tKtK cwi tkvaceR Kugkb tK AeMZ Kwi evi Rb Bmjvqti K cbi vq Abtiva Kti;

thnZi AZtci, Kugkb KZK c1 m t bs-SEC/Enforcement/316/2005/938, Zwi Lt AwM 23, 2006 Bs Gi gva tg tKvaxubxi e vL v `wLj mn Dnvi cwi Pj KgEj xi m m MY Ges tKvaxubxi mPetK tmPra 3, 2006 Bs Zwi tL i bvbxZ DcW Z nI qvi Rb Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb tbwUk Rwi Kiv nq;

thnZi Bm^gvi tKv^gubxi e^ge^g cbv cwi Pj K tmtP^g 3, 2006 Bs Zwi tL i b^gb^gZ Dc^gZ n^g Bm^gvi KZK B^gZc^ge^g^g `w^gj KZ c^g m^g bs-GAFL/SEC/Policy-Audit/2004/04 Zwi Lt Gw^g 5, 2004 Bs Gi Qvqwj w^gc `w^gj Kti, h^gn^gZ Ab^gt^gi gta^g D^gj L i m^gq^gQ th, “.....we can neither act nor spend our money in public interest, as all our interest is limited to our Shareholders. We are also sorry to inform you that this company is neither run by public money nor do we bear our expenses from the public revenue. This company is run by the hard earned money of our valued share holders and I as the Managing Director of it can not appoint or pay any auditor without the approval of our shareholders, which is normally given in an AGM. Fee for our statutory auditor is Tk.50,000.00 (Taka fifty thousand) yearly. Now, how and under what authority can I pay Tk.2,06,910 (Taka two lac six thousand nine hundred ten) to auditor who was not even appointed by our valued shareholders and not approved in the AGM. If I have to pay this amount than I have to wait till the next AGM of our company for approval of payments.” h^gM^gY^gh^gM^g w^get^gPZ n^glb;

thnZi cieZ^gZ, Rp 15, 2005 Bs Zwi tL, Bm^gvi i 14 Zg I 15 Zg ewl^g R m^gavi Y m^gf^g Ges w^gt^gm^g 31, 2005 Bs Zwi tL 16 Zg ewl^g R m^gavi Y m^gf^g Ab^goZ n^g qv m^gZj Bm^gvi D^g w^gt^g i A^g_c^gwi t^gva Kti b^gB;

thnZi Avt^g vP^g Bm^gvi GK^gU c^gewj K w^gg^gUW tKv^gubxi Ges Dnvi cwi Pj KgEj xi m^g m^gMY tKv^gubxi c^gZ^gubraZKvi x h^gn^gv i w^gKDw^g w^gUR ms^gu^gŠ-AvBbKvbj cwi c^gv^g t^gbi Rb^g vq^g; Ges

thnZi Kugk^gbi w^gtePbvq, w^gKDw^g w^gUR AvBb I Dnvi w^gea^g-w^geb cwi c^gv^g t^gb D^gj w^gZ e^g_Z^gi Rb^g, c^gRe^gRe^gt^g i k^gLj v, ^QZv Ges Rb^g D^g Bm^gq^gt^g i c^gZ^gK cwi Pj K I e^ge^g cbv cwi Pj t^gK R^ggibv K^gv c^gq^gRb I mgxPx^gb;

AZGe, tmtnZi Kugkb, D^gj w^gZ h^geZq w^gl q w^gtePbvce^g, Securities and Exchange Ordinance, 1969 Gi section 22 [h^g The Securities and Exchange (Amendment) Act, 2000 0vi v ms^gk^gaZ] t^gZ c^g E^g TgZvet^g ;-

- (1) M^gPn^gUv G^gt^gKvq^gKyj Pvi d^gg^g i j t Gi cwi Pj K R^gve t^gyt m^gw^gYi R^gvb Gi Dci 1 (GK) j ^gUvKv R^gvi g^gvb avh^gKvi j h^gA^g Avt^g t^gki 15 (c^gbi) w^g t^gbi gta^g ^w^gKDw^g w^gUR I G^g t^gPA Kugkb^g Gi Ab^gK^gj Bm^gKZ e^gvsK WdU/tc-AW^gii g^gat^g Kugk^gb R^gv Kvi t^gZ n^gB^ge ; Ges
- (2) G Avt^g k R^gvi i Zwi L n^gB^gZ Dc^gt^g D^gj w^gZ w^gKDw^g w^gUR AvBb m^gu^gKZ w^gea^g-w^geb (A^g, D^gj w^gZ w^gbi x^g v w^gd cwi t^gka e^g_nB^gj) cwi c^gv^g t^gb e^g_Z^gv Ae^gv^gZ _vKvKvj xb D^g Bm^gq^gt^g i cwi Pj K R^gve t^gyt m^gw^gYi R^gvb Gi Dci c^gZ^gw^g t^gbi Rb^g 10,000/- (k n^gRvi) UvKv n^gt^g A^gZwi^g R^ggibvI avh^gKvi j h^gn^gv Dc^gt^g (1) G D^gj w^gZ c^gZ^gZ t^gZ Kugk^gb R^gv Kvi t^gZ n^gB^ge |

w^gKDw^g w^gUR I G^g t^gPA Kugk^gbi c^gT-

dvi "K Avng` w^gu^g Kx
t^gPqvi g^gvb

weZib^g t

R^gve t^gyt m^gw^gYi R^gvb, cwi Pj K M^gPn^gUv G^gt^gKvq^gKyj Pvi d^gg^g i j t