

bs- GmBim/GbtcdmfgU/526/2006/572
tg 24, 2007 Bs

tiR ÷ wGw
d'v : 02-7710056

Rbvev KvAb tKRwi l qvj , cwi Pvj K
e'vj vt` k j vtMR BÉvóR wj wgtUW
f` vtqj Kgtc→, KYevov, mrvfi
XvKv- 1340

wel q: Avf` k

gtnv` q,

Kvgkibi tg 24, 2007 Bs Zwi tLi Avf` k bs GmBim/GbtcdmfgU/526/2006/566 Gi mZ'wqZ Abj wC Avcbvi AeMwZ l c0qvRbxq
e'e`v M0ibi Rb` GZ` tntM mshp Kiv ntj v|

wmKDwi wUR l G. tPA Kvgkibi ct¶

(tgvv gbmj i ngvb)
Dc-cwi Pvj K

Avf`k

thfnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK evsj vtf`k j vtfMR BÊvotR wj wgtmfgU 'issuer' wnmvte AvrfwnZ (AZtci ÒBmjvqi Ò etj Duj wLZ);

thfnZi 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.";

thfnZi 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).";

thfnZi Avtj vP` Bm`jvvi 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;

thfnZi D³ Aa`ewil R Aw`R weei Yx ntZ cÎZqgvb nq th, Bm`jvvi Para 20(a) of Bangladesh Accounting Standards (BAS-34) Abjvqx Zj bvgj K D0ZÊÎ (Balance Sheet) Ges Para (c) of Bangladesh Accounting Standards (BAS-34) Abjvqx BKBUU 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 cpwêB`-(revised) Kti Kwgk`bi wbKU `wLj Kivi Rb` Abjiva Kiv nq;

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

thfnZi Bm`jvvi i Dctiv³ e`_Zvi Rb` Kwgkb KZR cÎ mÎ bs- SEC/Enforcement/526/2006/3, Zwi L Rvbjvix 8, 2007 Bs Gi gva`tg Bm`jvvi I Dnvi cwi Pvj Kti i`K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kfbv I i`bvxi tbwUk Rvvi Kiv nq Ges Rvbjvix 18, 2007 Bs Zwi L i`bvxi Zwi L wbafl Y Kiv nq, wKs` Bm`jvvi D³ i`bvxtZ Dcw`Z ntZ Z_v tKvb e`vL`v `wLj Kitz e`_`nq;

thfnZi Kwgkb cieZRZ cÎ mÎ bs- SEC/Enforcement/526/2006/93 Zwi L Rvbjvix 25, 2007 Bs Gi gva`tg tde`qvix 28, 2007 Bs Zwi L i`bvxi Zwi L cptwbafl Y Kti wKs` Bm`jvvi cÎ Zwi L tde`qvix 22, 2007 Bs Gi gva`tg Zvt` i`K `B gym mgq c0v`bi Rb` Kwgk`bi wbKU Abjiva Kti;

thfnZi AZtci Kwgkb, Bm`jvvi i Abjivtai tctv`Z cÎ mÎ bs- SEC/Enforcement/526/2006/315 Zwi L gvP`19, 2007 Bs Gi gva`tg Gvcj 23, 2007 Bs Zwi L i`bvxi Rb` cptwbafl Y Kti, wKs` Bm`jvvi Gt`v`I i`bvxtZ Dcw`Z ntZ Z_v tKvb e`vL`v `wLj Kitz e`_`ntqtQ hv B`QvKZ etj wetePZ ntqtQ;

thtnZi Avtj vP` Bm`qvi GKwU cvej K wj wgtUW tKv`ubx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`ubxi c0ZwbaZKvix hviv wmiKDwi uJR mspuS-AvBbKvbp cwi cvj tbi Rb` `vqx; Ges

thtnZi Kwgk tbi wetePbvq, wmiKDwi uJR AvBb I Dnvi wea-weavb cwi cvj tbi Duj w-Z e`_Zvi Rb`, cRerRvti i ksljv, `^QZv Ges Rb` t`_D³ Bmjvqti i c0Z`K cwi Pvj K I e`e`vcbv cwi Pvj tK Rwi gvbn Kiv c0qvRb I mgxPxb;

AZGe, tmtnZi Kwgkb, Duj w-Z hveZiq w elq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0vi v mstkwaZ] tZ c0 E` qZvetj :-

- (1) evsj v` k j v`MR BEv0tR wj wgtUW Gi cwi Pvj K Rbvev KvAb tKRwi I qvj Gi Dci 1 (GK) j q UvKv Rwi gvbn avh`Kij hv A1 Av` tki 15 (c tbi) w` tbi gta` 0wmiKDwi uJR I G- tPA Kwgkb0 Gi AbKtj BmjKZ e`vsK WtdU/tc-AWt i gva`tg Kwgk tbi Rgv Ki tZ nte; Ges
- (2) G Avt` k Rwi i Zwi L n tZ Dc ti Duj w-Z wmiKDwi uJR AvBb m`uMKZ wea-weavb (A`R, Duj w-Z ermti i Aw`R weeiYx w etkl w bix`vi Rb` Kwgkb wbtqvMKZ w bix` tki c0Zte` tbi Dci Bm`qvti i w bKU Pvl qv e`vL`v c0 v tbi e`_Zv) cwi cvj tbi e`_Zv Ae`vnZ _vKvKvj xb D³ Bmjvqti i cwi Pvj K Rbvev KvAb tKRwi I qvj Gi Dci c0Zw` tbi Rb` 10,000/- (` k nvrvi) UvKv nvti AwZwi³ Rwi gvbnl avh`Kij hv Dc ti (1) G Duj w-Z c`wZ tZ Kwgk tbi Rgv Ki tZ nte |

wmiKDwi uJR I G- tPA Kwgk tbi c t`-

dvi `K Aug` wmi Kx
tPqvi g`vb

w e Z i b t

Rbvev KvAb tKRwi I qvj , cwi Pvj K
evsj v` k j v`MR BEv0tR wj wgtUW