

bs- GmBwm/GbtclvmqgU/526/2006/573
tg 24, 2007 Bs

tiR ÷ wGw
d'v : 02-7710056

Rbvev KvAb t` ex tKRwi I qvj , cwi Pvj K
eivj vt` k j vtMR BÉvóR wj wgtUW
t` vtqj Kgtc→, KYevov, mrvfi
XvKv- 1340

wel q: Avt` k

gtnv` q,

Kvgkibi tg 24, 2007 Bs Zwi tLi Avt` k bs GmBwm/GbtclvmqgU/526/2006/567 Gi mZ'wqZ Abjwv Avcbvi AeMwZ I c0qvRbxq
e'e`v M0ibi Rb` GZ` tntM mshp Kiv ntj v|

wmKDwi wUR I 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 vsj vtf`k j vtfMR BÊvôR wj wgtUW 'issuer' wnmvte AvrfwZ (AZtci ÔBmjvvi ô etj Duj w-Z);

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 cÔZqgvb 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 wTjZ 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 Kt` i tK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kfbv I i bvbxi tbwUk Rvvi Kiv nq Ges Rvbjvix 18, 2007 Bs Zwi L i bvbxi Zwi L wbafl Y Kiv nq, wKs` Bm`jvvi D³ i bvbxtZ 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 bvbxi Zwi L cptwbafl Y Kti wKs` Bm`jvvi cÎ Zwi L tde`qvix 22, 2007 Bs Gi gva`tg Zvt` i tK `B gym mgq cÔv`bi Rb` Kwgk`bi wbKU Abjiva Kti;

thfnZi AZtci Kwgkb, Bm`jvvi i Abjivtai tctjZ 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` cptwbafl Y Kti, wKs` Bm`jvvi GtjTj I 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 GKwU cvej K wj wgtUW tKv`ubx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`ubxi cZwbaZKvix hviv wmiKDwi uJR mspuvS-AvBbKvb b 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`, cRerRv tii ksljv, `^QZv Ges Rb` t`_D³ Bmjvq tii cZ`K cwi Pvj K I e`e`vcv cwi Pvj tK Rwi gvbn Kiv cQvRb I mgxPxb;

AZGe, thtnZi Kwgkb, Duj w-Z hveZiq w el q wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0viv mstkwaZ] tZ c0 E` gZvetj :-

- (1) evsj v` k j v`MR BEvotR wj wgtUW Gi cwi Pvj K Rbvev KvAb t` ex tKRwi I qvj Gi Dci 1 (GK) j` UvKv Rwi gvbn avh`Kij hv A t` Avt` tki 15 (c tbi) w` tbi gta` 0wmiKDwi uJR I G` tPA Kwgkb0 Gi AbK t j BmjKZ e`vsK WtdU/tc-AW tii gva`tg Kwgk t b Rgv Ki tZ nte; Ges
- (2) G Avt` k Rwi i Zwi L n tZ Dcti Duj w-Z wmiKDwi uJR AvBb m`uMKZ wea-weavb (A` t, Duj w-Z ermti i Aw` R weeiYx w tki w bix`vi Rb` Kwgkb w b t qMKZ w bix` tki cZ` t e` tbi Dci Bm`qv tii w bKU Pvl qv e`vL`v c0 v t b e`_Zv) cwi cvj t b e`_Zv Ae`vnZ _vKvKvj xb D³ Bmjvq tii cwi Pvj K Rbvev KvAb t` ex tKRwi I qvj Gi Dci cZ` w` tbi Rb` 10,000/- (k nvRvi) UvKv nv t i AwZwi ³ Rwi gvbn l avh`Kij hv Dcti (1) G Duj w-Z c`wZ tZ Kwgk t b 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 t` ex tKRwi I qvj , cwi Pvj K
evsj v` k j v`MR BEvotR wj wgtUW