

bs- GmBwm/Gbtdvm#U/526/2006/574
tg 24, 2007 Bs

tiR ÷ wGw
d'v : 02-7710056

Rbvev fMeZx tKRwi l qvj , cwi Pvj K
eivj vt` k j vtMR BÉvóR wj wgtUW
t` vtqj Kgtc→, KY@vov, mrvfi
XvKv- 1340

wel q: Avt` k

gtnv` q,

Kvgk#bi tg 24, 2007 Bs Zwi tLi Avt` k bs GmBwm/Gbtdvm#U/526/2006/568 Gi mZ`wqZ Abvj wC Avcbvi AeMwZ l c0qvRbxq
e'e`v M0#bi Rb` GZ` tntM msh# Kiv ntj v|

wmwKDwi wUR l G. tPA Kvgk#bi 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 v`k j v`MR BÊvôR wj wgtUW 'issuer' wmwvte 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`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;

thfnZi D³ Aa`ewil R Aw`R weei Yx ntZ cÔZqgvb nq th, Bm`pvi 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` Abtjiva Kiv nq;

thfnZi 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 cpwêB`-(revised) Aa`ewil R Aw`R weei Yx Kwgk`bi wbKU `wLj Kti hvZ Bm`pvti i GKB aitbi e`_Zv cwi j w`qZ nq hv B`QvKZ etj cZxqgvb ntqtQ;

thfnZi Bm`pvti 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`K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`k`bv I i`bvxi tbwUk Rwi Kiv nq Ges Rvbpvix 18, 2007 Bs Zwi L i`bvxi Zwi L wbaft Y Kiv nq, wKs` Bm`pvi 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 Rvbpvix 25, 2007 Bs Gi gva`tg tde`qvix 28, 2007 Bs Zwi L i`bvxi Zwi L cptwbaft Y Kti wKs` Bm`pvi cÎ Zwi L tde`qvix 22, 2007 Bs Gi gva`tg Zv` i`K `B gym mgq cÔv`bi Rb` Kwgk`bi wbKU Abtjiva Kti;

thfnZi AZtci Kwgkb, Bm`pvti i Abtjivtai tç`qZ cÎ mÎ bs- SEC/Enforcement/526/2006/315 Zwi L gvP`19, 2007 Bs Gi gva`tg Gw`c 23, 2007 Bs Zwi L i`bvxi Rb` cptwbaft Y Kti, wKs` Bm`pvi Gt`q`f 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`, cRerRv tii ksljv, `^QZv Ges Rb` t`_D³ Bmjvq tii c0Z`K cwi Pvj K I e`e`vcv cwi Pvj tK Rwi gvbv 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` gZvetj :-

- (1) evsj v` k j v`MR BEv0tR wj wgtUW Gi cwi Pvj K Rbvev fMeZx tKRwi I qvj Gi Dci 1 (GK) j` UvKv Rwi gvbv avh`Kij hv A` Av` 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 tbi Rgv Ki tZ nte; Ges
- (2) G Av` k Rwi i Zwi L n tZ Dc t i Duj w-Z wmiKDwi uJR AvBb m`u`KZ wea-weavb (A` t, Duj w-Z ermt i i Aw` R weeiYx w etkl w bix`vi Rb` Kwgkb w b t qMKZ w bix` t i c0Z 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 _vKvKj xb D³ Bmjvq tii cwi Pvj K Rbvev fMeZx tKRwi I qvj Gi Dci c0Z w` tbi Rb` 10,000/- (`k n vRvi) UvKv n t i Aw`Zwi ³ Rwi gvbv l avh`Kij hv Dc t i (1) G Duj w-Z c`wZ t Z Kwgk tbi Rgv Ki tZ nte |

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

dvi `K Avg` wmi Kx
tPqvi g`vb

w e Z i b t

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