

bs- GmBwm/GbtclvmfgU/526/2006/575  
tg 24, 2007 Bs

tiR ÷ wGw  
d'v : 02-7710056

Rbve DĚg tKRwi I qvj , cwi Pvj K  
e'vj vt` k j vtMR BĚvóR wj wgtUW  
t` vtqj Kgtc→, KYevov, mrvvi  
XvKv- 1340

wel q: Avt` k

gtnv` q,

Kvgkibi tg 24, 2007 Bs Zwi tLi Avt` k bs GmBwm/GbtclvmfgU/526/2006/569 Gi mZ'wqZ Abvj wv Avcbvi AeMwZ I c0qvRbxq  
e'e`v M0ibi Rb` GZ` tntM mshp Kiv ntj v|

wmKDwi wJR I G. tPA Kvgkibi ctq|

(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 D<sup>3</sup> 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 D<sup>3</sup> Aa`ewil R Aw`R weei Yx cpwêB`-(revised) Kti Kwgk`bi wbKU `wLj Kivi Rb` Abtjva 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`Z nq hv B`QvKZ etj cZxqgvb ntqtQ;

thfnZi Bm`pvti i Dctiv<sup>3</sup> 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 Rvvi Kiv nq Ges Rvbpvix 18, 2007 Bs Zwi L i`bvxi Zwi L wbaft Y Kiv nq, wKs` Bm`pvi D<sup>3</sup> i`bvxtZ Dcw`Z ntZ Z\_v tKvb e`vL`v `wLj Kitz e`\_`nq;

thfnZi Kwgkb cieZfZ 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 Abtjva Kti;

thfnZi AZtci Kwgkb, Bm`pvti i Abtjvtai tçtZ 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` cptwbaft Y Kti, wKs` Bm`pvi Gt`ft 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 cyj tbi Rb` `vqx; Ges

thtnZi Kwgk tbi wetePbvq, wmiKDwi uJR AvBb I Dnvi wea-weavb cwi cyj tbi Duj w-Z e`\_Zvi Rb`, cRerRv t i ksljv, `^QZv Ges Rb` t`\_D^3 Bmjv t i c0Z`K cwi Pvj K I e`e`vcbv 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 tMR BEvotR wj wgtUW Gi cwi Pvj K Rbve DEg tKRwi I qvj Gi Dci 1 (GK) j` j UvKv Rwi gvbv avh`Kij hv A t Av` tki 15 (c tbi) w` tbi gta` 0wmiKDwi uJR I G` tPA Kwgkb0 Gi AbK t j BmjKZ e`vsK WtdU/tc-AW t i i gva`tg Kwgk t b 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`uKZ 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 Ki c0Z` t e` tbi Dci Bm`qv t i i w bKU Pvl qv e`vL`v c0 v t b e`\_Zv) cwi cyj t b e`\_Zv Ae`vnZ \_vKvKvj xb D^3 Bmjv t i i cwi Pvj K Rbve DEg tKRwi I qvj Gi Dci c0Zw` tbi Rb` 10,000/- ( ` k nvRvi) UvKv nv t i AwZwi ^3 Rwi gvbv I avh`Kij hv Dc t i (1) G Duj w-Z c`wZ t Z 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

Rbve DEg tKRwi I qvj , cwi Pvj K evsj v` k j v tMR BEvotR wj wgtUW