

bs- GmBwm/GbtdmfgU/526/2006/576
tg 24, 2007 Bs

ti vR ÷ wGwW
d'v : 02-7710056

Rbve AtkvK tKRwi I qvj , cwi Pvj K
evsj vt` k j vtMR BÉvotR wj wgtUW
t` vtqj Kgtc—, KYEvov, mrvfi
XvKv- 1340

wel q: Avt` k

gtnv` q,

Kvgktbi tg 24, 2007 Bs Zwi tLi Avt` k bs GmBwm/GbtdmfgU/526/2006/570 Gi mZ`wqZ Abyj wv Avcbvi AeMwZ
I cqvRbxq e`e`v Mbtbi Rb` GZ` mstM mshy Kiv ntj v|

wmwKDwi wJR I G. tPA Kvgktbi c:¶

(tgtv gbmj i ngvb)
Dc-cwi Pvj K

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK ersj vt`k j vfrMR BÉvóR wj wgtUW ‘issuer’ wmwte AwfwnZ (AZtci ÚBmjvqi Ú etj Duj w-Z);

thtnZi 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.”;

thtnZi 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).”;

thtnZi Avtj vP` Bm`yvi cT mT 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 weeiYx Kwgk`bi wbKU `wLj Kti`;

thtnZi D³ Aa`ewil R Aw`R weeiYx ntZ cÚZqgvb nq th, Bm`yvi Para 20(a) of Bangladesh Accounting Standards (BAS-34) Abhvqx Zj bvgj K DÚZ@T (Balance Sheet) Ges Para (c) of Bangladesh Accounting Standards (BAS-34) Abhvqx BKBU cwi eZÚ msLvs`-weeiYx Dc`vctb e`_`ntqtQ weavq Kwgkb cT mT bs SEC/CFD/1:21/99/1995/2679 Zwi L Rj vB 17, 2006 Bs Gi gva`tg D³ Aa`ewil R Aw`R weeiYx c`pweB`- (revised) Kti` Kwgk`bi wbKU `wLj Kivi Rb` Abt`iva Kiv nq;

thtnZi Avtj vP` Bm`yvi cT mT bs BLIL/01/2006 Zwi L Rj vB 24, 2006 Bs Gi gva`tg wWtm`f 31, 2004 Bs Zwi tL mgvB c`pweB`- (revised) Aa`ewil R Aw`R weeiYx Kwgk`bi wbKU `wLj Kti` hv`Z Bm`yvt`i GKB ait`bi e`_Zv cwi j wT`Z nq hv B`QvKZ etj cÚZqgvb ntqtQ;

thtnZi Bm`yvt`i Dc`tv³ e`_Zvi Rb` Kwgkb KZR cT mT bs- SEC/Enforcement/526/2006/3, Zwi L Rvbpvix 8, 2007 Bs Gi gva`tg Bm`yvi I Dnvi cwi Pj Kt` i`K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`k`bv I i`bvxi t`bwUk Rwi Kiv nq Ges Rvbpvix 18, 2007 Bs Zwi L i`bvxi Zwi L wba`Y Kiv nq, wKŠ` Bm`yvi D³ i`bvxtZ Dcw`Z ntZ Z_v tKvb e`vL`v `wLj Kitz e`_`nq;

thtnZi Kwgkb cieZ`Z cT mT 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 c`ptuba`Y Kti` wKŠ` Bm`yvi cT Zwi L tde`qvix 22, 2007 Bs Gi gva`tg Zvt` i`K `B gym mgq cÚv`bi Rb` Kwgk`bi wbKU Abt`iva Kti`;

thtnZi AZtci Kwgkb, Bm`yvt`i Abt`ivtai t`c`T`Z cT mT bs- SEC/Enforcement/526/2006/315 Zwi L gvP`19, 2007 Bs Gi gva`tg Gwcfj 23, 2007 Bs Zwi L i`bvxi Rb` c`ptuba`Y Kti`, wKŠ` Bm`yvi Gt`T`T` I i`bvxtZ Dcw`Z ntZ Z_v tKvb e`vL`v `wLj Kitz e`_`ntqtQ hv B`QvKZ etj wetePZ ntqtQ;

thtnZz Avtj vP" Bm'pvi GKwU cvej K wj wgtUW tKv'ubx Ges Dnvi cwi Pvj KgEj xi m`m'MY tKv'ubxi cZubwAZKvix hviv wmwKDwi uJR msμvš-AvBbKvbp cwi cvj tbi Rb" `vqx; Ges

thtnZz Kwgktbi wetePbvq, wmwKDwi uJR AvBb I Dnvi weia-weavb cwi cvj tbi Duj w-Z e" _Zvi Rb", cμRevRvti i ksLj v, ^QZv Ges Rb" t_ D³ Bmjqt i cZ"K cwi Pvj K I e" vcbv cwi Pvj tK Rwi gvbv Kiv cQvRb I mgxPxb;

AZGe, thtnZz Kwgkb, Duj w-Z hveZxq wclq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 θviv mstkwAZ] tZ cD E ¶lgZvetj :-

- (1) evsj vt` k j vtMR BÉvóR wj wgtUW Gi cwi Pvj K Rbve AtkvK tKRwi I qvj Gi Dci 1 (GK) j ¶ UvKv Rwi gvbv avh© Kij hv AÎ Avt` tki 15 (c tbi) w` tbi gta" θmwKDwi uJR I G· tPÄ Kwgkbθ Gi AbKtj BmjKZ e" vsK WtdU/tc-AW¶i i gva"tg Kwgktb Rgv Ki tZ nte; Ges
- (2) G Avt` k Rwi i Zwi L n tZ Dcti Duj w-Z wmwKDwi uJR AvBb m'vukZ weia-weavb (A_¶, Duj w-Z ermti i Aw_¶ weeiYx wtkl wbi x¶vi Rb" Kwgkb wbtqvMKZ wbi x¶tKi cZte` tbi Dci Bm'pvti i wku Pvl qv e" vL"v cD vt b e" _Zv) cwi cvj tbi e" _Zv Ae" vnZ _vKvKvj xb D³ Bmjqt i cwi Pvj K Rbve AtkvK tKRwi I qvj Gi Dci cZw" tbi Rb" 10,000/- (`k nvRvi) UvKv nvti AwZwi³ Rwi gvbv avh© Kij hv Dcti (1) G Duj w-Z c×wZtZ Kwgktb Rgv Ki tZ nte|

wmwKDwi uJR I G· tPÄ Kwgktbi ct¶|-

dvi 'K Avg` wmi Kx
tPqvi g"vb

wEZib t

Rbve AtkvK tKRwi I qvj , cwi Pvj K
evsj vt` k j vtMR BÉvóR wj wgtUW