

Avt` k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK Avj nvr tu- UvBj wjj m&wj wgtUW ‘issuer’ nmvte AvrfwZ (AZtci 0Bmjvqi 0 etj Dij w-Z);

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) tgvZvteK “Commission” means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci 0 Kugkb 0 etj Dij w-Z);

thtnZi Securities and Exchange Rules, 1987 Gi rule 12(2) G Djj L iqtQ th, “The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh. ...”;

thtnZi Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmjvqi Rp 30, 2010 Bs Zwi tL mgvB ermii Rb` c0ZKZ Aw_R weei Yx Bmj Kti tQ hv M/s. A. Wahab & Co., (weae x wbi x j K), KZR wbi x j Z ntqtQ Ges D3 wbi x j v c0Z0vb, wbi x j v mspvS-Kvhw m=uv` b ceR GZ` hsnk0-wbi x j v c0Zte` b Bmj Kti tQ;

thtnZi Avtj vP` wbi x j Z c0Zte` tbi Dci , wbi x j tKi gZvgZ, Ab`vbi`i gta` , wbtavi fc :

“1) Depreciation has not been charged on Building & Other Construction and Plant and Machinery as per rates prescribed in the depreciation schedule. Depreciation in the amount of Tk. 2,258,820.54 has been charged on account of Gas Generator Overhauling in order to write off the entire amount. Due to this deviation depreciation in the amount of Tk. 16,047,126 has been under charged and loss of the company has been understated to that extent.

2) No provision has been made against interest on Cash Credit and Long Term Loan during the year as against Agrani Bank’s claim for the year in the amount of Tk. 15,576,700 and Tk. 11,198,211 on Cash Credit and Long Term Loan respectively. As a result expenditure is under stated by Tk. 26,774,911.”;

বর্ণিত অবস্থায় প্রতীয়মান হয় যে, Bmjvqti i Rp 30, 2010 mgvB ermii i wbi x j Z Aw_R weei bxtZ Aw_R Ae`vi mWK I mZ` Z` c0Zdij Z nqvb, hv Kugk tbi wku fj Z` c0vb Kiv ntqtQ etj MY` ntqtQ |

thtnZi Dctiv3 wcl tqi (Ab`vb` wcl qmn) Dci e`vL`v c0v tbi Rb` Kugkb KZR c0 E` c1 bs SEC/CFD/12:1/99/853 Zwi L wWtm=† 13, 2010 Bs Gi Revte Bmjvqi KZR c0 E` c1 bs GwJGg/tnW Awcm(wnt)-01/2010/149 Zwi L wWtm=† 14, 2010 Bs Gi gva`tg th e`vL`v c0vb Kiv nq Zv Kugk tbi wku Mhb`thvM` etj weteW PZ nqvb;

thtnZi Dctiv3 wcl qmg tni dj khZ tZ t`Lv hvq th, Bmjvqi i i Rp 30, 2010 Bs Zwi tL mgvB ermii i Aw_R weei Yx IAS Abhvqx c0Z Kti tZ e`ntqtQ weavq D3 Aw_R weei YxtZ Bmjvqti i e`v`e Ae`v mWK I `Q (true and fair) fivte c0Zdij Z nqvb Z_v D3 ifc KgRvtUi gva`tg Bmjvqi Avtj vP` Rules Gi msnk0-weavb j sNb Kti tQ, hv Avtj vP` Ordinance Gi section 18 Gi mj`u0 j sNb;

thtnZi Bmjvqti i Dctiv3 e`Zvi Rb` Kugkb KZR c1 mF bs- SEC/Enforcement/850/2010/423 Zwi L Rj vB 03, 2011 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pvj KMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` kRbv I `i bvbxi tbnWk Rwi Kiv nq Ges Rj vB 14, 2011 Bs Zwi tL D3 `i bvbxi Aby0Z nq;

thtnZi D3 `i bvbxtZ `wLj KZ Bmjvqti i c1 bs: ATM/HO-01/2011/96 Zwi L Rj vB 14, 2011 Bs Gi gva`tg Dij w-Z e`Zv Z_v weavb j sNb mspvS-e`vL`v c0vb mFsh RbK bv nl qvq Kugk tbi wku Mhb`thvM` etj weteW PZ nqvb;

ciZv- 2

thtnZ; Avtj vP³ Bmjyvi GKwU cvej K wj wgtUW tKv³úvbx Ges Dnvi cwi Pjy KgEj xi m³ m³MY tKv³úvbx c³úvbxZKvi x hviv wmwKDwi uJR msp³úš-AvBb I Dnvi Aarb Rvi xKZ wea-wearb cwi cyj tbi Rb³ vqx;

thtnZ; wmwKDwi uJR msp³úš-AvBb I Dnvi wea-wearb cwi cyj tbi D³ Bmjyvi Gi e³e³vcbv cwi Pjy Kmn mKj cwi Pjy tKi D³ jfc e³_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aarb kw³ h³vi³ Aciva; Ges

thtnZ; Kugk³tbi wePbvq, wmwKDwi uJR msp³úš-AvBb I Dnvi wea-wearb cwi cyj tbi D³ w³ e³_Zvi Rb³, cyRevRv³i i ksLjv, ³QZv Ges Rb³ t³ D³ Bmjyvti i e³e³vcbv cwi Pjy K mn mKj cwi Pjy KtK Rwi gybv Kiv c³úvRb I mgxPxb;

AZGe, thtnZ; Kugkb, D³ w³ e³_Zv hveZiq weq wePbvce³, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ³vi v mstkwaz] tZ c³ E³ tlgZvetj :-

1. Avj nvR tU³ UvBj wj m³wj wgtUW Gi e³e³vcbv cwi Pjy K Rbve tgrt Zvj nv Gi Dci 03 (wZb) j tU³ UvKv Rwi gybv avh³ Kij hv A³ Avt³ tki 15 (c³tbi) w³ tbi g³ta³ wmwKDwi uJR I G³ tP³A Kugkb³ Gi AbK³tj BmjyKZ e³vsK W³du/tc-AW³ i i gva³ t³g Kugk³tbi Rgv Kitz nte |
2. G Avt³ k Rvixi Zwi L n³tZ Dc³t³ D³ w³ e³_Zv wmwKDwi uJR msp³úš-AvBb I Dnvi wea-wearb j sNb hZw³ b Pj³ te Zvi c³úv w³ tbi Rb³ D³ Bmjyvi Gi e³e³vcbv cwi Pjy K Rbve tgrt Zvj nv Gi Dci ³k nvRvi (10,000/-) UvKv AwZwi³ Rwi gybv avh³ Kij hv Dc³t³ (1) G D³ w³ e³_Zv c³úvZ³ Kugk³tbi Rgv Kitz nte |

wmwKDwi uJR I G³ tP³A Kugk³tbi Avt³ k³ t³g-

Aa³vck W. Gg. Lvqi³ j tnv³mb
tP³qvi g³vb

weZibt

Rbve tgrt Zvj nv, e³e³vcbv cwi Pjy K, Avj nvR tU³ UvBj wj m³wj wgtUW

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thtnZi Dctiv3 wltqmg tni dj k0Z tZ t`Lv hvq th, Bmjvqi i i Rp 30, 2010 Bs Zwi tL mgvB ermii i Aw_R weei Yx IAS Abhvqx c0Z Kti tZ e`ntqtQ weavq D3 Aw_R weei YxtZ Bmjvqiti i ev`e Ae`v mWK I `Q (true and fair) fvtte c0Zdij Z nqvb Z_v D3 ifc KgRvtUi gva`tg Bmjvqi Avtj vP` Rules Gi msnk0-weavb j sNb Kti tQ, hv Avtj vP` Ordinance Gi section 18 Gi mj`u0 j sNb;

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ciZv- 2

thtnZ; Avtj vP Bmjyvi GKwU cvej K wj wgtUW tKv=úvbx Ges Dnvi cwi Pvj KgEj xi m`mMY tKv=úvbx c0ZvbaZKvi x hviv wmiKDwi uJR mspvš-AvBb I Dnvi Aarb RvixKZ wea-wearb cwi cyj tbi Rb` `vqx;

thtnZ; wmiKDwi uJR mspvš-AvBb I Dnvi wea-wearb cwi cyj tbi D3 Bmjyvi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj tKi D3 jfc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aarb kw`#hVl` Aciva; Ges

thtnZ; Kvgk tbi wePbvq, wmiKDwi uJR mspvš-AvBb I Dnvi wea-wearb cwi cyj tbi Dvj wEZ e`_Zvi Rb`, cyRevRvti i ksljv, `0Zv Ges Rb`#_D3 Bmjyvti i e`e`vcbv cwi Pvj K mn mKj cwi Pvj KtK Rwi gvbv Kiv c0qvRb I mgxPxb;

AZGe, thtnZ; Kvgkb, Dvj wEZ hveZiq weiq wePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0viv mstkwaZ] tZ c0 E` #lgZvetj :-

1. Avj nvR tU. UvBj wvj m&wj wgtUW Gi cwi Pvj K Rbve tgv Avaj w tevLvi x, Gi Dci 03 (wZb) j # UvKv Rwi gvbv avh©Kij hv AÍ Avt` tki 15 (c tbi) w` tbi gta` 0wmiKDwi uJR I G. tPA Kvgkb0 Gi AbKtj BmjyKZ e`vsK WtdU/tc-AW#i i gva`tg Kvgk tbi Rgv Ki tZ nte |
2. G Avt` k Rvixi Zwi L ntZ Dcti Dvj wEZ wmiKDwi uJR mspvš-AvBb I Dnvi wea-wearb j sNb hZw` b Pj te Zvi c0Z w` tbi Rb` D3 Bmjyvi Gi cwi Pvj K Rbve tgv Avaj w tevLvi x Gi Dci `k nvRvi (10,000/-) UvKv AwZwi 3 Rwi gvbvI avh©Kij hv Dcti (1) G Dvj wEZ c×wZtZ Kvgk tbi Rgv Ki tZ nte |

wmiKDwi uJR I G. tPA Kvgk tbi Avt` kµtg-

Aa`vcK W. Gg. Lvqi`j tnvmb
tPqvi g`vb

weZibt
Rbve tgv Avaj w tevLvi x, cwi Pvj K, Avj nvR tU. UvBj wvj m&wj wgtUW

Avt`k

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thtnZi Dctiv3 wltqmgthi dj k0ZtZ t`Lv hvq th, Bmjqvi i Rp 30, 2010 Bs Zwi tL mgvb ermthi i Aw_R weei Yx IAS Abhvqx c0Z Ki tZ e`ntqtQ weavq D3 Aw_R weei YxtZ Bmjqvti i e`v Ae`v mWk I `Q (true and fair) fivte c0Zdij Z nqvb Z_v D3 ifc KgrvtUi gva`tg Bmjqvi Avtj vP` Rules Gi msik6-weavb j sNb KtttQ, hv Avtj vP` Ordinance Gi section 18 Gi my`uo j sNb;

thtnZi Bmjqvti i Dctiv3 e`vvi Rb` Kugkb KZR c1 m1 bs- SEC/Enforcement/850/2010/423 Zwi L Rj vB 03, 2011 Bs Gi gva`tg Bmjqvi I Dnvi cwi Pvj KMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kfbv I `i bvbxi tbnWk Rwi Kiv nq Ges Rj vB 14, 2011 Bs Zwi tL D3 `i bvbv Abj0Z nq;

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ciZi- 2

thtnZi; Avtj vP Bmjyvi GKwU cvej K wj wgtUW tKv=ubv Ges Dnvi cwi Pj K gEj xi m`mMY tKv=ubvxi c0ZibwaZKvi x hviv wmiKDwi uJR mspvS-AvBb I Dnvi Aarb RvixKZ wea-weavb cwi cyj tbi Rb` `vqx;

thtnZi; wmiKDwi uJR mspvS-AvBb I Dnvi wea-weavb cwi cyj tbi D3 Bmjyvi Gi e`e`vcbv cwi Pj Kmn mKj cwi Pj tKi D3 jfc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aarb kw`#hVl` Aciva; Ges

thtnZi; Kugktbi wetePbvq, wmiKDwi uJR mspvS-AvBb I Dnvi wea-weavb cwi cyj tbi Duj wEZ e`_Zvi Rb`, cyRevRvfi i ksLjv, `^QZv Ges Rb`#_D3 Bmjyvti i e`e`vcbv cwi Pj K mn mKj cwi Pj KtK Rwi gvbv Kiv c0qvRb I mgxPxb;

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1. Avj nvR tU. UvBj wvj m&wj wgtUW Gi cwi Pj K Rbve tgv tmnivl qv` #Gi Dci 03 (wZb) j #UvKv Rwi gvbv avh`Kij hv A1 Avt`tki 15 (c#bi) w` tbi gta` 0wmiKDwi uJR I G. tPA Kugkb0 Gi AbKtj BmjKZ e`vsK WtdU/tc-AW#i i gva`tg Kugktb Rgv Ki tZ nte |
2. G Avt`k Rvixi Zwi L ntZ Dcti Duj wEZ wmiKDwi uJR mspvS-AvBb I Dnvi wea-weavb j sNb hZw`b Pj te Zvi c0Z w` tbi Rb` D3 Bmjyvi Gi cwi Pj K Rbve tgv tmnivl qv` #Gi Dci `k nvRvi (10,000/-) UvKv AwZwi 3 Rwi gvbv avh`Kij hv Dcti (1) G Duj wEZ c#wZtZ Kugktb Rgv Ki tZ nte |

wmiKDwi uJR I G. tPA Kugktbi Avt` kµtg-

Aa`vcK W. Gg. Lvqi`j tnvmb
tPqvi g`vb

wEZibt

Rbve tgv tmnivl qv` #, cwi Pj K, Avj nvR tU. UvBj wvj m&wj wgtUW

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thtnZi Dctiv3 wltqmg tni dj kbZ tZ t` Lv hvq th, Bm`qvi i i Rp 30, 2010 Bs Zwi tL mgvb ermti i Aw_R weei Yx IAS Abhvqx c0Z Ki tZ e`ntqtQ weavq D3 Aw_R weei Yx tZ Bm`qvti i e`v`e Ae`v mWk I `Q (true and fair) fivte c0Zdij Z nqvb Z_v D3 ifc KgRv tUi gva`tg Bm`qvi Avtj vP` Rules Gi msik6-weavb j sNb Kti tQ, hv Avtj vP` Ordinance Gi section 18 Gi my`u0 j sNb;

thtnZi Bm`qvti i Dctiv3 e`v`vi Rb` Kugkb KZR c1 m1 bs- SEC/Enforcement/850/2010/423 Zwi L Rj vB 03, 2011 Bs Gi gva`tg Bm`qvi I Dnvi cwi Pj KMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` kfbv I `i bvbxi tbnwJk Rwi Kiv nq Ges Rj vB 14, 2011 Bs Zwi tL D3 `i bvbv Abj0Z nq;

thtnZi D3 `i bvbxtZ `wLj KZ Bmjqvti i c1 bs: ATM/HO-01/2011/96 Zwi L Rj vB 14, 2011 Bs Gi gva`tg Dij wEZ e`v`v Z_v weavb j sNb mspuvS-e`vL`v c0vb m1SH RbK bv nl qvq Kugk tbi wku Mhb thvM` etj wete wPZ nqvb;

ciZi- 2

thnZ; Avtj vP Bmjyvi GKwU cvej K wj wgtUW tKvuvbx Ges Dnvi cwi Pvj KgEj xi m`mMY tKvuvbx cZibwaZKvi x hviv wmiKDwi uJR mspvS-AvBb I Dnvi Aarb Rvi xKZ wea-wearb cwi cyj tbi Rb` `vqx;

thnZ; wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb cwi cyj tbi D³ Bmjyvi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj tKi D³ jfc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aarb kw`#hVl` Aciva; Ges

thnZ; Kugktbi wePbvq, wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb cwi cyj tbi Dvj w-Z e`_Zvi Rb`, cyRevRvfi i ksLjv, `QZv Ges Rb`#_D³ Bmjyvti i e`e`vcbv cwi Pvj K mn mKj cwi Pvj KtK Rwi gvbv Kiv cDqvRb I mgxPxb;

AZGe, thnZ; Kugkb, Dvj w-Z hveZiq wclq wePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 hviv mstkwaZ] tZ cD E` #lgZvetj :-

1. Avj nvR tU· UvBj wj m&wj wgtUW Gi cwi Pvj K Rbve tgv nvi "bj i wk` Gi Dci 03 (wZb) j #UvKv Rwi gvbv avh^oKij hv AÎ Avt` tki 15 (ctbi) w` tbi gta` wmiKDwi uJR I G· #PÄ KugkbD Gi AbKtj BmjyKZ e`vsK WtdU/tc-AW#i i gva`tg Kugktb Rgv Kitz nte |
2. G Avt` k Rvixi Zwi L ntZ Dcti Dvj w-Z wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb j sNb hZw` b Pj te Zvi cDZ w` tbi Rb` D³ Bmjyvi Gi cwi Pvj K Rbve tgv nvi "bj i wk` Gi Dci `k nvRvi (10,000/-) UvKv AwZwi ³ Rwi gvbvI avh^oKij hv Dcti (1) G Dvj w-Z c#wZtZ Kugktb Rgv Kitz nte|

wmiKDwi uJR I G· #PÄ Kugktbi Avt` kµtg-

Aa`vcK W. Gg. Lvqi "j tnvmb
#Pqvi g`vb

wEZibt
Rbve tgv nvi "bj i wk`, cwi Pvj K, Avj nvR tU· UvBj wj m&wj wgtUW

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK Avj nvr tu. UvBj wqj m&wj wgtUW 'issuer' wnmvte AvrfvZ (AZtci 0Bmjvqi 0 etj Dij wEZ);

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) tgvZvteK "Commission" means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci 0 Kugkb 0 etj Dij wEZ);

thtnZi Securities and Exchange Rules, 1987 Gi rule 12(2) G Dtt E itqtQ th, "The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh. ...";

thtnZi Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmjvqi Rp 30, 2010 Bs Zwi tL mgvb ermthi i Rb` c0ZKZ Aw_R weei Yx Bmj KtttQ hv M/s. A. Wahab & Co., (weae x wbi x qK), KZR wbi x qvZ ntqtQ Ges D3 wbi x qv c0Z0vb, wbi x qv mspuvS-Kivw m=uv` b ceK GZ` msik6-wbi x qv c0Zte` b Bmj KtttQ;

thtnZi Avtj vP` wbi x qvZ c0Zte` tbi Dci, wbi x qvtKi gZvgZ, Ab`vth`i gta`, wbtavifc :

“1) Depreciation has not been charged on Building & Other Construction and Plant and Machinery as per rates prescribed in the depreciation schedule. Depreciation in the amount of Tk. 2,258,820.54 has been charged on account of Gas Generator Overhauling in order to write off the entire amount. Due to this deviation depreciation in the amount of Tk. 16,047,126 has been under charged and loss of the company has been understated to that extent.

2) No provision has been made against interest on Cash Credit and Long Term Loan during the year as against Agrani Bank's claim for the year in the amount of Tk. 15,576,700 and Tk. 11,198,211 on Cash Credit and Long Term Loan respectively. As a result expenditure is under stated by Tk. 26,774,911.”;

বর্ণিত অবস্থায় প্রতীয়মাণ হয় যে, Bmjvqthi i Rp 30, 2010 mgvb ermthi i wbi x qvZ Aw_R weei bxtZ Aw_R Ae`vi mWk I mZ` Z` c0Zdij Z nqvb, hv Kugkthi wku fj Z` c0vb Kiv ntqtQ etj MY` ntqtQ |

thtnZi Dctiv3 wltqi (Ab`vth` wltqmn) Dci e`vL`v c0vthi Rb` Kugkb KZR c0E c1 bs SEC/CFD/12:1/99/853 Zwi L wltm=af 13, 2010 Bs Gi Revte Bmjvqi KZR c0E c1 bs GwJGg/tvW Awdm(wnt)-01/2010/149 Zwi L wltm=af 14, 2010 Bs Gi gva`tg th e`vL`v c0vb Kiv nq Zv Kugkthi wku MthbthvM` etj weteWPZ nqvb;

thtnZi Dctiv3 wltqmgthi dj k0ZtZ t`Lv hvq th, Bmjvqi i Rp 30, 2010 Bs Zwi tL mgvb ermthi i Aw_R weei Yx IAS Abhvqx c0Z Ki tZ e`ntqtQ weavq D3 Aw_R weei YxtZ Bmjvqthi i ev`e Ae`v mWk I `Q (true and fair) fivte c0Zdij Z nqvb Z_v D3 ifc KgRvt0i gva`tg Bmjvqi Avtj vP` Rules Gi msik6-weavb j sNb KtttQ, hv Avtj vP` Ordinance Gi section 18 Gi my`u0 j sNb;

thtnZi Bmjvqthi Dctiv3 e`Zvi Rb` Kugkb KZR c1 m1 bs- SEC/Enforcement/850/2010/423 Zwi L Rj vB 03, 2011 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pvj KMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`k0bv I `i bvbxi tbnWk Rwi Kiv nq Ges Rj vB 14, 2011 Bs Zwi tL D3 `i bvbxi Abj0Z nq;

thtnZi D3 `i bvbxtZ `wLj KZ Bmjvqthi i c1 bs: ATM/HO-01/2011/96 Zwi L Rj vB 14, 2011 Bs Gi gva`tg Dij wEZ e`Zv Z_v weavb j sNb mspuvS-e`vL`v c0vb m1SH RbK bv nl qvq Kugkthi wku MthbthvM` etj weteWPZ nqvb;

ciZv- 2

thtnZ; Avtj vP Bmjyvi GKw cvej K wj wgtUW tKvuvbx Ges Dnvi cwi Pvj KgEj xi m`mMY tKvuvbx cZibwaZKvi x hviv wmiKDwi uJR mspvS-AvBb I Dnvi Aarb RvixKZ wea-wearb cwi cyj tbi Rb`vqx;

thtnZ; wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb cwi cyj tbi D³ Bmjyvi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj tKi D³ ijc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aarb kw`#hVl` Aciva; Ges

thtnZ; Kigk tbi wePbvq, wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb cwi cyj tbi Dvj wEZ e`_Zvi Rb`, cyRevRv tii ksLjv, `^QZv Ges Rb`t`_D³ Bmjyvti i e`e`vcbv cwi Pvj K mn mKj cwi Pvj KtK Rwi gvbv Kiv cDqvRb I mgxPxb;

AZGe, thtnZ; Kigkb, Dvj wEZ hveZiq w lq wePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 hviv mstkwaZ] tZ cD E` tlgZvetj :-

1. Avj nvR tU. UvBj wvj m&wj wgtUW Gi cwi Pvj K Rbve tgv wRvbj i ngvb Gi Dci 03 (wZb) j tUvKv Rwi gvbv avh^o Kij hv A tAv` tki 15 (c tbi) w` tbi gta` wmiKDwi uJR I G. tPA KigkbD Gi AbK t j BmjyKZ e`vsK WtdU/tc-AW t i i gva`tg Kigk t b Rgv Ki t Z nte |
2. G Avt` k Rvixi Zwi L n t Z Dc t i Dvj wEZ wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb j sNb hZw` b Pj te Zvi cDZ w` tbi Rb` D³ Bmjyvi Gi cwi Pvj K Rbve tgv wRvbj i ngvb Gi Dci `k nvRvi (10,000/-) UvKv AvZwi ³ Rwi gvbvI avh^o Kij hv Dc t i (1) G Dvj wEZ c x w Z t Z Kigk t b Rgv Ki t Z nte |

wmiKDwi uJR I G. tPA Kigk tbi Avt` k t g-

Aa`vcK W. Gg. Lvqi` j tnv tmb
tPqvi g`vb

wEZibt
Rbve tgv wRvbj i ngvb, cwi Pvj K, Avj nvR tU. UvBj wvj m&wj wgtUW

Avt` k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK Avj nrR tu- UvBj wj m&wj wgtUW 'issuer' nmvte AvrfwZ (AZtci 0Bmjvqi 0 etj Duj w-Z);

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) tgvZvteK "Commission" means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci 0 Kugkb 0 etj Duj w-Z);

thtnZi Securities and Exchange Rules, 1987 Gi rule 12(2) G Duj L i tqfQ th, "The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh. ...";

thtnZi Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmjvqi Rp 30, 2010 Bs Zwi tL mgvB ermthi Rb` c0ZKZ Aw_R weei Yx Bmj Kti tqfQ hv M/s. A. Wahab & Co., (weaex wbi xqK), KZR wbi xqjZ ntqfQ Ges D3 wbi xqv c0Z0vb, wbi xqv mspris-Kvhw m=uv` b ceK GZ` msuk0-wbi xqv c0Zte` b Bmj Kti tqfQ;

thtnZi Avtj vP` wbi xqvZ c0Zte` tbi Dci, wbi xqvKi gZvgZ, Abvthi gta, wbtavifc :

"1) Depreciation has not been charged on Building & Other Construction and Plant and Machinery as per rates prescribed in the depreciation schedule. Depreciation in the amount of Tk. 2,258,820.54 has been charged on account of Gas Generator Overhauling in order to write off the entire amount. Due to this deviation depreciation in the amount of Tk. 16,047,126 has been under charged and loss of the company has been understated to that extent.

2) No provision has been made against interest on Cash Credit and Long Term Loan during the year as against Agrani Bank's claim for the year in the amount of Tk. 15,576,700 and Tk. 11,198,211 on Cash Credit and Long Term Loan respectively. As a result expenditure is under stated by Tk. 26,774,911.";

বর্ণিত অবস্থায় প্রতীয়মান হয় যে, Bmjvqthi Rp 30, 2010 mgvB ermthi wbi xqvZ Aw_R weei bxtZ Aw_R Ae`vi mWK I mZ` Z` c0Zdij Z nqvb, hv Kugkthi wku fj Z` c0vb Kiv ntqfQ etj MY` ntqfQ |

thtnZi Dctiv3 weelqi (Abvthi weelqmn) Dci evlv` c0vthi Rb` Kugkb KZR c0E c1 bs SEC/CFD/12:1/99/853 Zwi L wvthm=† 13, 2010 Bs Gi Revte Bmjvqi KZR c0E c1 bs GwJGg/tw Awcm(wnt)-01/2010/149 Zwi L wvthm=† 14, 2010 Bs Gi gva`tg th evlv` c0vb Kiv nq Zv Kugkthi wku MhbtvM` etj wetePZ nqvb;

thtnZi Dctiv3 weelqmgthi dj khZtZ t`Lv hvq th, Bmjvqi i Rp 30, 2010 Bs Zwi tL mgvB ermthi Aw_R weei Yx IAS Abhvqx c0Z Kitz e`ntqfQ weavq D3 Aw_R weei YxtZ Bmjvqthi ev`e Ae`v mWK I `Q (true and fair) fivte c0Zdij Z nqvb Z_v D3 ifc KgRvtUi gva`tg Bmjvqi Avtj vP` Rules Gi msuk0-weavb j sNb Kti tqfQ, hv Avtj vP` Ordinance Gi section 18 Gi my`uo jsNb;

thtnZi Bmjvqthi Dctiv3 e`Zvi Rb` Kugkb KZR c1 mF bs- SEC/Enforcement/850/2010/423 Zwi L Rj vB 03, 2011 Bs Gi gva`tg Bmjvqi I Dnvi cwi Pvj KMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kfbv I`ibvxi thwJk Rwi Kiv nq Ges Rj vB 14, 2011 Bs Zwi tL D3` ibvbx Aby0Z nq;

thtnZi D3` ibvbxZ` wLj KZ Bmjvqthi c1 bs: ATM/HO-01/2011/96 Zwi L Rj vB 14, 2011 Bs Gi gva`tg Duj w-Z e`Zv Z_v weavb j sNb mspris-evlv` c0vb mFsh RbK bv nl qvq Kugkthi wku MhbtvM` etj wetePZ nqvb;

ciZv- 2

thtnZ; Avtj vP Bmjyvi GKwU cvej K wj wgtUW tKv=úvbx Ges Dnvi cwi Pvj KgEj xi m`mMY tKv=úvbx c0ZibwaZKvi x hviv wmiKDwi uJR mspvš-AvBb I Dnvi Aarb Rvi xKZ wea-wearb cwi cyj tbi Rb` `vqx;

thtnZ; wmiKDwi uJR mspvš-AvBb I Dnvi wea-wearb cwi cyj tbi D3 Bmjyvi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj tKi D3 ifc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aarb kw`#hvM` Aciva; Ges

thtnZ; Kigk tbi wePbvq, wmiKDwi uJR mspvš-AvBb I Dnvi wea-wearb cwi cyj tbi Dvj wEZ e`_Zvi Rb`, cyRevRvti i ksLjv, `^QZv Ges Rb`#_D3 Bmjyvti i e`e`vcbv cwi Pvj K mn mKj cwi Pvj KtK Rwi gvbv Kiv c0qvRb I mgxPxb;

AZGe, thtnZ; Kigkb, Dvj wEZ hveZiq weiq wePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0vi v mstkwaZ] tZ c0 E` #lgZvetj :-

1. Avj nvR tU. UvBj wvj m&wj wgtUW Gi cwi Pvj K Rbve tgv mB` j Bmj vg Gi Dci 03 (wZb) j # UvKv Rwi gvbv avh© Kij hv AÍ Avt` tki 15 (c tbi) w` tbi gta` 0wmiKDwi uJR I G. tPÁ Kigkb0 Gi AbKtj BmjKZ e`vsK WtdU/tc-AW#i i gva`tg Kigk tbi Rgv Ki tZ nte |
2. G Avt` k Rvixi Zwi L ntZ Dcti Dvj wEZ wmiKDwi uJR mspvš-AvBb I Dnvi wea-wearb j sNb hZw` b Pj te Zvi c0Z w` tbi Rb` D3 Bmjyvi Gi cwi Pvj K Rbve tgv mB` j Bmj vg Gi Dci `k nvRvi (10,000/-) UvKv AvZwi 3 Rwi gvbv avh© Kij hv Dcti (1) G Dvj wEZ c×wZtZ Kigk tbi Rgv Ki tZ nte |

wmiKDwi uJR I G. tPÁ Kigk tbi Avt` kµtg-

Aa`vcK W. Gg. Lvqi j tnvmb
tPqvi g`vb

weZibt

Rbve tgv mB` j Bmj vg, cwi Pvj K, Avj nvR tU. UvBj wvj m&wj wgtUW

Avt` k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK Avj nvr tu- UvBj wj m&wj wgtUW ‘issuer’ nmvte AvrwZ (AZtci 0Bmjvqi 0 etj Dij w-Z);

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) tgvZvteK “Commission” means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci 0 Kugkb 0 etj Dij w-Z);

thtnZi Securities and Exchange Rules, 1987 Gi rule 12(2) G Djj L iqtQ th, “The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh. ...”;

thtnZi Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmjvqi Rb 30, 2010 Bs Zwi tL mgvb ermii Rb c0ZKZ Aw_R weei Yx Bmj Kti tQ hv M/s. A. Wahab & Co., (weae x wbxqjK), KZR wbxqjZ ntqtQ Ges D3 wbxqv c0Z0vb, wbxqv mspvS-Kvhw m=uv` b ceR GZ` msuk0-wbxqv c0Zte` b Bmj Kti tQ;

thtnZi Avtj vP` wbxqvZ c0Zte` tbi Dci , wbxqvKi gZvgZ, Abv`b`i gta` , wbtavjfc :

“1) Depreciation has not been charged on Building & Other Construction and Plant and Machinery as per rates prescribed in the depreciation schedule. Depreciation in the amount of Tk. 2,258,820.54 has been charged on account of Gas Generator Overhauling in order to write off the entire amount. Due to this deviation depreciation in the amount of Tk. 16,047,126 has been under charged and loss of the company has been understated to that extent.

2) No provision has been made against interest on Cash Credit and Long Term Loan during the year as against Agrani Bank’s claim for the year in the amount of Tk. 15,576,700 and Tk. 11,198,211 on Cash Credit and Long Term Loan respectively. As a result expenditure is under stated by Tk. 26,774,911.”;

বর্ণিত অবস্থায় প্রতীয়মাণ হয় যে, Bmjvqti i Rb 30, 2010 mgvb ermii i wbxqvZ Aw_R weei bxtZ Aw_R Ae`vi mWK I mZ` Z` c0Zdwj Z nqvb, hv Kugk tbi wBKU fj Z` c0vb Kiv ntqtQ etj MY` ntqtQ |

thtnZi Dctiv3 wltqi (Abv`b` wltqm) Dci e`vL`v c0v tbi Rb` Kugkb KZR c0 E` c1 bs SEC/CFD/12:1/99/853 Zwi L WtP=† 13, 2010 Bs Gi Revte Bmjvqi KZR c0 E` c1 bs GwJGg/tvW Awcm(wnt)-01/2010/149 Zwi L WtP=† 14, 2010 Bs Gi gva`tg th e`vL`v c0vb Kiv nq Zv Kugk tbi wBKU MhbthvM` etj wetePZ nqvb;

thtnZi Dctiv3 wltqmgtni dj khZtZ t`Lv hvq th, Bmjvqi i Rb 30, 2010 Bs Zwi tL mgvb ermii i Aw_R weei Yx IAS Abhvqx c0Z Kti tZ e`ntqtQ weavq D3 Aw_R weei YxtZ Bmjvqti i ev`e Ae`v mWK I `Q (true and fair) fvtte c0Zdwj Z nqvb Z_v D3 ifc KgRvtUi gva`tg Bmjvqi Avtj vP` Rules Gi msuk0-wearb j sNb Kti tQ, hv Avtj vP` Ordinance Gi section 18 Gi mj`uo j sNb;

thtnZi Bmjvqti i Dctiv3 e`Zvi Rb` Kugkb KZR c1 mF bs- SEC/Enforcement/850/2010/423 Zwi L Rj vB 03, 2011 Bs Gi gva`tg Bmjvqi I Dnvi cwipvj KMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` kRbv I `i bvbxi tbnwJk Rwi Kiv nq Ges Rj vB 14, 2011 Bs Zwi tL D3 `i bvbxi Aby0Z nq;

thtnZi D3 `i bvbxtZ `wLj KZ Bmjvqti i c1 bs: ATM/HO-01/2011/96 Zwi L Rj vB 14, 2011 Bs Gi gva`tg Dij w-Z e`Zv Z_v wearb j sNb mspvS-e`vL`v c0vb mFSh RbK bv nl qvq Kugk tbi wBKU MhbthvM` etj wetePZ nqvb;

ciZi- 2

thnZi; Avtj vP Bmjyvi GKW cvej K wj wgtUW tKvuvbx Ges Dnvi cwi Pvj KgEj xi m`mMY tKvuvbx cZibwaZKvi x hviv wmiKDwi uJR mspvS-AvBb I Dnvi Aarb Rvi xKZ wea-wearb cwi cyj tbi Rb` `vqx;

thnZi; wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb cwi cyj tbi D³ Bmjyvi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj tKi D³ jfc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aarb kw`#hVl` Aciva; Ges

thnZi; Kigk tbi wePbvq, wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb cwi cyj tbi Dvj wEZ e`_Zvi Rb`, cyRevRv tii ksLjv, `^QZv Ges Rb` t`_D³ Bmjyvti i e`e`vcbv cwi Pvj K mn mKj cwi Pvj K tK Rwi gvbv Kiv cDqvRb I mgxPxb;

AZGe, thnZi; Kigkb, Dvj wEZ hveZiq weiq wePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 hviv mstkwaZ] tZ cD E` qIgzvetj :-

1. Avj nvR tU. UvBj wvj m&wj wgtUW Gi cwi Pvj K Rbve tgv eLwZqvi ingvb Gi Dci 03 (wZb) j qI UvKv Rwi gvbv avh^o Kij hv A t Avt` tki 15 (c tbi) w` tbi gta` wmiKDwi uJR I G. tPA Kigkb0 Gi AbK t j BmjyKZ e`vsK WtdU/tc-AW t i i gva`tg Kigk t b Rgv Ki t Z nte |
2. G Avt` k Rvixi Zwi L n t Z Dc t i Dvj wEZ wmiKDwi uJR mspvS-AvBb I Dnvi wea-wearb j sNb hZw` b Pj te Zvi cDZ w` tbi Rb` D³ Bmjyvi Gi cwi Pvj K Rbve tgv eLwZqvi ingvb Gi Dci `k nvRvi (10,000/-) UvKv AvZwi ³ Rwi gvbvI avh^o Kij hv Dc t i (1) G Dvj wEZ c x w Z t Z Kigk t b Rgv Ki t Z nte |

wmiKDwi uJR I G. tPA Kigk tbi Avt` k m t g-

Aa`vcK W. Gg. Lvqi` j tnv tmb
tPqvi g`vb

wEZibt
Rbve tgv eLwZqvi ingvb, cwi Pvj K, Avj nvR tU. UvBj wvj m&wj wgtUW

Avt` k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK Avj nvr tu- UvBj wjj m&wj wgtUW 'issuer' nmvte AvrfwZ (AZtci 0Bmjvqi 0 etj Duj w-Z);

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) tgvZvteK "Commission" means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci 0 Kugkb 0 etj Duj w-Z);

thtnZi Securities and Exchange Rules, 1987 Gi rule 12(2) G Djj L iqtQ th, "The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh. ...";

thtnZi Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmjvqi Rp 30, 2010 Bs Zwi tL mgvb ermii Rb c0ZKZ Aw_R weei Yx Bmj Kti tQ hv M/s. A. Wahab & Co., (weae x wbxqJK), KZR wbxqJZ ntqtQ Ges D3 wbxqv c0Z0vb, wbxqv mspris-Kvhw m=uv` b ceR GZ` hnsk0-wbxqv c0Zte` b Bmj Kti tQ;

thtnZi Avtj vP` wbxqvZ c0Zte` tbi Dci, wbxqvKi gZvgZ, Abv`bi gta, wbtavifc :

"1) Depreciation has not been charged on Building & Other Construction and Plant and Machinery as per rates prescribed in the depreciation schedule. Depreciation in the amount of Tk. 2,258,820.54 has been charged on account of Gas Generator Overhauling in order to write off the entire amount. Due to this deviation depreciation in the amount of Tk. 16,047,126 has been under charged and loss of the company has been understated to that extent.

2) No provision has been made against interest on Cash Credit and Long Term Loan during the year as against Agrani Bank's claim for the year in the amount of Tk. 15,576,700 and Tk. 11,198,211 on Cash Credit and Long Term Loan respectively. As a result expenditure is under stated by Tk. 26,774,911.";

বর্ণিত অবস্থায় প্রতীয়মাণ হয় যে, Bmjvqiti Rp 30, 2010 mgvb ermii wbxqvZ Aw_R weei bxtZ Aw_R Ae`vi mWK I mZ` Z` c0Zdij Z nqvb, hv Kugk tbi wku fj Z` c0vb Kiv ntqtQ etj MY` ntqtQ |

thtnZi Dctiv3 wltqi (Abv` wltqm) Dci e`vL`v c0v tbi Rb` Kugkb KZR c0 E` c1 bs SEC/CFD/12:1/99/853 Zwi L wv`m= 13, 2010 Bs Gi Revte Bmjvqi KZR c0 E` c1 bs GwJGg/tw Awcm(wnt)-01/2010/149 Zwi L wv`m= 14, 2010 Bs Gi gva`tg th e`vL`v c0vb Kiv nq Zv Kugk tbi wku MhbthvM` etj wetewPZ nqvb;

thtnZi Dctiv3 wltqmg tni dj k0Z tZ t`Lv hvq th, Bmjvqi i Rp 30, 2010 Bs Zwi tL mgvb ermii Aw_R weei Yx IAS Abhvqx c0Z Kti tZ e`ntqtQ weavq D3 Aw_R weei YxtZ Bmjvqiti e`v Ae`v mWK I `Q (true and fair) fvtte c0Zdij Z nqvb Z_v D3 ifc KgrvtUi gva`tg Bmjvqi Avtj vP` Rules Gi msk0-weavb j sNb Kti tQ, hv Avtj vP` Ordinance Gi section 18 Gi mj`u0 j sNb;

thtnZi Bmjvqiti Dctiv3 e`Zvi Rb` Kugkb KZR c1 mF bs- SEC/Enforcement/850/2010/423 Zwi L Rj vB 03, 2011 Bs Gi gva`tg Bmjvqi I Dnvi cwipvj KMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kri Y` k0bv I `i bvbxi tbnwJK Rwi Kiv nq Ges Rj vB 14, 2011 Bs Zwi tL D3 `i bvbxi Aby0Z nq;

thtnZi D3 `i bvbxtZ `wLj KZ Bmjvqiti c1 bs: ATM/HO-01/2011/96 Zwi L Rj vB 14, 2011 Bs Gi gva`tg Duj w-Z e`Zv Z_v weavb j sNb mspris-e`vL`v c0vb mtsh Rbk bv nl qvq Kugk tbi wku MhbthvM` etj wetewPZ nqvb;

ciZi- 2

thtnZi Avtj vP³ Bmjyvi GKwU cvej K wj wgtUW tKv³úvbx Ges Dnvi cwi Pvj KgEj xi m³ m³MY tKv³úvbx c³ZwbaZKvi x hviv wmwKDwi uJR msp³vš-AvBb I Dnvi Aarb Rvi xKZ wea-wearb cwi cyj tbi Rb³ vqx;

thtnZi wmwKDwi uJR msp³vš-AvBb I Dnvi wea-wearb cwi cyj tbi D³ Bmjyvi Gi e³e³vcbv cwi Pvj Kmn mKj cwi Pvj tKi D³ jfc e³_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aarb kw³h³MI³ Aciva; Ges

thtnZi Kwgk³tbi wePbvq, wmwKDwi uJR msp³vš-AvBb I Dnvi wea-wearb cwi cyj tbi D³ w³Z e³_Zvi Rb³, cyRevRv³i i kšLjv, ³QZv Ges Rb³ t³ D³ Bmjyvti i e³e³vcbv cwi Pvj K mn mKj cwi Pvj KtK Rwi gvbv Kiv c³qvRb I mgxPxb;

AZGe, thtnZi, Kwgkb, D³ w³Z hveZix w³lq wePbvce³, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ³vi v mškw³Z] tZ c³ E³ tlgZvetj :-

1. Avj nvR tU³ UvBj wj m&wj wgtUW Gi cwi Pvj K c³dmi ggZvR D³ b Avntg³ Gi Dci 03 (wZb) j tU³ UvKv Rwi gvbv avh³ Kij hv A³ Av³ tki 15 (c³tbi) w³ tbi g³a³ wmwKDwi uJR I G³ tP³A Kwgkb³ Gi AbK³tj BmjKZ e³vsK WicU/tc-AW³i i g³atg³ Kwgk³tbi Rgv Ki tZ nte |
2. G Av³ k Rvixi Zwi L n³tZ Dc³t³ D³ w³Z wmwKDwi uJR msp³vš-AvBb I Dnvi wea-wearb j sNb hZw³ b Pj te Zvi c³Z w³ tbi Rb³ D³ Bmjyvi Gi cwi Pvj K c³dmi ggZvR D³ b Avntg³ Gi Dci ³ k nvRvi (10,000/-) UvKv AwZwi ³ Rwi gvbv avh³ Kij hv Dc³t³ (1) G D³ w³Z c³wZtZ Kwgk³tbi Rgv Ki tZ nte |

wmwKDwi uJR I G³ tP³A Kwgk³tbi Av³ k³ t³g-

Aa³vck W. Gg. Lvqi j tnv³mb
tP³qv³ g³vb

w³Zibt
c³dmi ggZvR D³ b Avntg³ , cwi Pvj K, Avj nvR tU³ UvBj wj m&wj wgtUW