



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
www.sec.gov.bd



নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৯

তারিখ: সেপ্টেম্বর ১৪, ২০২০

জনাব আব্দুল মুহিত  
Chairman, Banco Securities Limited  
বাসা-৩২, রোড-৯/এ, ধানমন্ডি, ঢাকা।

বিষয়: আদেশ।

কমিশনের সেপ্টেম্বর ১৪, ২০২০ ইং তারিখের আদেশ নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৩ এর সত্যায়িত অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে

মাহমুদা শিরীন  
১৪.০৯.২০

মাহমুদা শিরীন  
যুগ্ম-পরিচালক

বিতরণঃ

- ১। চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি
- ২। নির্বাহী পরিচালক, এমআইএডি, বিএসইসি
- ৩। নির্বাহী পরিচালক, আইসিটিডি, বিএসইসি



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তারিখঃ সেপ্টেম্বর ১৪, ২০২৩

## আদেশ

যেহেতু, Securities and Exchange Ordinance, 1969 এর Section 2 (cc) মোতাবেক কমিশন অর্থ বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন যা বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩-এর অধীনে গঠিত;

যেহেতু, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পত্র নং BSEC/SRI/DSE/063/2021/546 dated 10 June 2021 মাধ্যমে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড Banco Securities Limited এ investigation কার্যক্রম পরিচালনা করেছে এবং এ সংক্রান্ত একটি প্রতিবেদন সেপ্টেম্বর ১৪, ২০২১ তারিখের পত্রের মাধ্যমে কমিশনে দাখিল করেছে। Investigation প্রতিবেদন থেকে, অন্যান্যের মধ্যে, নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

1. After examining the stock position of the Company, some differences were found between the DPA6 Report and BackOffice Software Stock Report considering the business date as on 09 June 2021:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers	44,912	45596		-684
JMI Syringes Medical	14,674	34143		-19,469
Grameenphone Limited	72,897	73840		-943
BD Submarine Cable	30,133	39371		-9,238
Unique Hotel & Resort	130,945	131060		-115
Robi Axiata Limited	660,788	1859650		-1,198,862
AB Bank Limited	1,053,602	1055975		-2,373
The City Bank Limited	191,481	132250		59,231
IFIC Bank Limited	1,914,222	1943320		-29,098
Islami Bank BD Limited	180,961	182704		-1,743
National Bank Limited	3,854,467	3553787		300,680
Pubali Bank Limited	432,034	2252755		-1,820,721
Rupali Bank Limited	83,756	83728		28
United Commercial Bank	558,109	517440		40,669
Uttara Bank Limited	719,130	732281		-13,151
ICB Islamic Bank	1,401,584	1388884		12,700
IDLC Finance Limited	49,856	39056		10,800
Eastern Bank Limited	52,024	54073		-2,049
United Finance Limited	164,253	164269		-16
Uttara Finance	75,659	74706		953
Al-Arafah Islami Bank	722,247	723062		-815
Prime Bank Limited	190,651	178541		12,110
Southeast Bank Limited	1,288,687	1131998		156,689
Dhaka Bank Limited	273,548	250425		23,123

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		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
NCCBL	598,811	332556		266,255
Social Islami Bank	417,841	418149		-308
Dutch Bangla Bank	28,794	65344		-36,550
MIDAS Financing Ltd.	147,586	148306		-720
Mutual Trust Bank	84,636	86337		-1,701
Standard Bank Ltd.	903,345	907172		-3,827
ONE Bank Limited	361,239	369970		-8,731
Bank Asia Limited	282,474	261498		20,976
Mercantile Bank Limited	402,213	388019		14,194
EXIM Bank Limited	1,061,354	1081617		-20,263
Peoples Leasing	979,168	979870		-702
Prime Finance	153,624	156435		-2,811
Premier Leasing	170,782	171007		-225
Islamic Finance Inv	59,042	64271		-5,229
Jamuna Bank Limited	336,008	350703		-14,695
LankaBangla Finance	401,381	1905643		-1,504,262
BIFC Limited	31,841	34639		-2,798
IPDC Finance Limited	74,922	101670		-26,748
BRAC Bank Limited	276,464	305485		-29,021
Shahjalal Islami Bank	300,011	435149		-135,138
The Premier Bank Ltd	805,432	847123		-41,691
BD Fin & Inv Co Ltd.	143,254	142704		550
Phoenix Finance	33,837	35976		-2,139
Int. Leasing And FSL	637,436	637895		-459
Trust Bank Limited	163,436	186217		-22,781
First Security Bank	968,519	1003445		-34,926
NRB Commercial Bank	50,300	159450		-109,150
Grameen MFO:Scheme 2	227,415	206513		20,902
Prime Finance 1st MF	38,226	39226		-1,000
EBL 1st Mutual Fund	306,971	307213		-242
ICB AMCL 2nd MF	62,350	64850		-2,500
ICB EP MF One: Sch 1	87,678	112828		-25,150
Trust Bank 1st MF	596,928	775540		-178,612
Prime Bank 1st ICB MF	145,947	150447		-4,500
DBH 1st Mutual Fund	121,565	128565		-7,000
IFIC Bank 1st MF	254,537	265292		-10,755
Phoenix Fin. 1st MF	65,350	69350		-4,000
ICB AMCL 3RD NRB MF	153,718	157218		-3,500
First Janata Bank MF	249,643	360196		-110,553
Green Delta MF	187,904	190904		-3,000
Popular Life 1st MF	224,925	237795		-12,870
IFIL Islamic MF-1	45,545	46735		-1,190
PHP First MF	211,746	220158		-8,412
AIBL 1st Islamic MF	98,081	104081		-6,000

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Aftab Automobiles	102,496	102074		422
CAPM IBBL Islamic MF	18,056	23055		-4,999
Olympic Industries	21,564	19102		2,462
Monno Agro And GMF	5,288	5541		-253
Atlas Bangladesh Ltd	9,985	10001		-16
Quasem Industries	36,612	37760		-1,148
National Tubes Limited	26,630	26582		48
BD Thai Aluminium	117,251	117400		-149
Anwar Galvanizing	16,005	15905		100
Rangpur Foundry Ltd.	15,476	7476		8,000
BSRM Steel Limited	35,090	60675		-25,585
Deshbandhu Polymer	137,220	136455		765
GPH Ispat Limited	50,654	393992		-343,338
Bengal Windsor	97,257	97517		-260
BD Building Systems	163,766	75766		88,000
Appollo Ispat	1,606,010	3261171		-1,655,161
Shurwid Industries	75,432	67432		8,000
Ratanpur Steel	164,562	95062		69,500
Western Marine	319,062	208062		111,000
Ifad Autos Limited	40,816	19616		21,200
BD Steel Re-Rolling	48,975	43475		5,500
KDS Accessories Ltd	39,068	22522		16,546
BBS Cables Ltd	224,429	175704		48,725
Oimex Electrode Ltd	40,911	40887		24
Nahee Aluminium CPL	64,749	64744		5
BATBC	73,514	88438		-14,924
Zeal Bangla Sugar	74,427	119627		-45,200
AMCL	5,969	6499		-530
Rahima Food Corp Ltd	17,869	19686		-1,817
Fu-Wang Foods Ltd	315,134	315379		-245
Fine Foods Ltd	12,984	13222		-238
RD Food Products Ltd	32,512	32903		-391
Linde Bangladesh Ltd	2,900	2909		-9
Summit Power Ltd.	275,262	290695		-15,433
DESCO LTD.	27,775	27964		-189
Meghna Petroleum Ltd	12,486	12487		-1
Titas Gas T&D Co Ltd	110,357	207267		-96,910
Baraka Power Limited	151,797	152044		-247
MJL Bangladesh Ltd.	48,462	51177		-2,715
GBB Power Limited	47,511	47908		-397
Doreen Power Gen Sys	35,386	34886		500
Stylecraft Ltd.	10,255	10180		75
Desh Garments Limited	10,030	10245		-215
Tamijuddin Textile	5,865	4765		1,100
Delta Spinners Limited	373,658	-26279		399,937

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		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Sonargaon Textiles	67,152	67362		-210
Prime Textile Spin.	48,223	3585		44,638
Monno Fabrics Limited	85,000	92500		-7,500
Alltex Industries	79,003	-40997		120,000
Alif Manufacturing	368,195	318459		49,736
Square Textiles Limited	26,052	26767		-715
Metro Spinning Limited	149,526	155226		-5,700
R. N. Spinning Mills	1,032,098	2063449		-1,031,351
Malek Spinning Mills	60,188	63378		-3,190
Beximco Pharma	75,775	18869		56,906
Saiham Cotton Mills	80,015	80565		-550
ACI Limited	16,417	4993		11,424
Envoy Textiles Ltd.	37,158	36903		255
Argon Denims Limited	75,642	134154		-58,512
FAMILYTEX (BD) Ltd	1,941,589	2010089		-68,500
Mozaffar Ho Spn Mill	40,492	39344		1,148
Matin Spinning Mills	5,285	-18515		23,800
The IBN SINA Pharma	23,956	19554		4,402
Shasha Denims Limited	38,670	38644		26
Zaheen Spinning Limited	224,079	184581		39,498
National Polymer	38,715	34085		4,630
Dragon Sweater	169,053	166803		2,250
Square Pharma	219,949	211052		8,897
Queen South Textile	28,293	23976		4,317
Aman Cotton Fibrous	49,348	100048		-50,700
Keya Cosmetics Limited	2,766,339	2792846		-26,507
VFS Thread Dyeing	124,139	124049		90
M L Dyeing Limited	157,912	-926331		1,084,243
BEACON Pharma	53,297	53987		-690
Ring Shine Textiles	649,211	644062		5,149
Salvo Chemical	410,161	764369		-354,208
Central Pharma Limited	412,800	432300		-19,500
Maksons Spinning	348,740	348867		-127
FAR Chemical Ind Ltd	440,100	2321011		-1,880,911
ACME Laboratories	55,909	60409		-4,500
Advent Pharma Limited	40,686	29914		10,772
Silva Pharmaceutical	178,048	78048		100,000
Indo-Bangla Pharma	154,104	254868		-100,764
Silco Pharmaceutical	116,706	32206		84,500
Sonali Paper & Board	88	8		80
Bashundhara Paper	23,983	13983		10,000
Bangladesh Shipping	70,105	63655		6,450
Monno Ceramic	23,308	23286		22
Usmania Glass	17,981	18130		-149
BEXIMCO Limited	383,139	382884		255

*(Handwritten signature)*

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		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Heidelberg Cement	4,655	5055		-400
Eastern Housing Ltd.	50,896	51666		-770
Confidence Cement	36,428	37003		-575
National Housing	28,199	-16627		44,826
Summit Alliance Port	100,642	100414		228
Saif Powertec Limited	213,585	730085		-516,500
Standard Ceramic	5,253	5313		-60
Fu-Wang Ceramic	152,637	152846		-209
Aramit Cement Limited	16,926	15266		1,660
Shinepukur Ceramics	215,407	216180		-773
RAK Ceramics(BD) Ltd	148,677	150755		-2,078
Fortune Shoes Ltd	62,824	60550		2,274
Miracle Industries	69,636	73497		-3,861
Berger Paints BD Ltd	1,539	1639		-100
Aman Feed Limited	17,750	17575		175
BDCOM Online Limited	106,325	30325		76,000
Index Agro Ind. Ltd.	1,974	100974		-99,000
Lafarge Holcim Bd Ltd	567,674	119704		447,970
Intech Limited	27,627	27702		-75
M. I. Cement	28,105	28037		68
Agni Systems Limited	151,262	36262		115,000
Premier Cement Mills	3,600	3800		-200
aamra technologies	26,094	26440		-346
Genex Infosys Ltd	2,006	16774		-14,768
BGIC	34,583	28655		5,928
Green Delta Ins. Ltd	16,576	15826		750
Peoples Insurance	15,678	15779		-101
Janata Insurance	25,840	23928		1,912
Eastland Insurance	32,392	32474		-82
Rupali Insurance	105,840	31840		74,000
National Life Insurance	5,420	5413		7
Federal Insurance	69,888	118844		-48,956
Purabi Gen Insurance	22,432	31932		-9,500
Delta Life Insurance	77,647	86422		-8,775
Sandhani Life Insurance	78,583	105813		-27,230
Prime Insurance	2,836	2933		-97
Pioneer Ins Company Ltd	2,298	54798		-52,500
Agrani Ins. Co. Limited	80,542	66564		13,978
Mercantile Ins. Limited	27,981	28054		-73
Nitol Insurance Limited	16,150	-26150		42,300
Asia Pacific Ins. Com	213,423	369434		-156,011
Sonar Bangla Ins Ltd	41,135	42450		-1,315
Progressive Life Ins	9,629	172015		-162,386
Pragati Life Ins.	22,042	22148		-106
Paramount Insurance	247,673	284988		-37,315

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		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
CGIC	147,471	147567		-96
Continental Ins. Ltd	100,913	102703		-1,790
Northern Islami Ins.	164,268	189257		-24,989
Standard Insurance	48,573	-15444		64,017
Asia Insurance Ltd	48,183	8183		40,000
Rupali Life Insurance	7,979	-1276		9,255
Provati Insurance	15,099	-21021		36,120
Padma Islami Life	19,158	9308		9,850
Sunlife Insurance	11,938	6938		5,000
IBBL Mudaraba Bond	810	1155		-345

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

2. However, as per 06 June 2021, share difference between DPA6 Report and BackOffice Software Stock Report is shown below:

Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers Limited	46,404	47222.00		-818.00
Grameenphone Limited	74,395	94465.00		-20070.00
BD Submarine Cable	29,033	29171.00		-138.00
Unique Hotel & Resort	130,945	281060.00		-150115.00
Robi Axiata Limited	659,134	1078810.00		-419676.00
AB Bank Limited	1,114,731	1244841.00		-130110.00
The City Bank Limited	177,299	184510.00		-7211.00
IFIC Bank Limited	2,036,072	2064246.00		-28174.00
Islami Bank BD Limited	180,978	182479.00		-1501.00
National Bank Limited	4,038,164	4090086.00		-51922.00
Pubali Bank Ltd.	430,051	432838.00		-2787.00
UCBL	542,813	549914.00		-7101.00
Uttara Bank Limited	717,490	723334.00		-5844.00
ICB Islamic Bank Limited	1,401,584	1402402.00		-818.00
Eastern Bank Limited	43,264	45313.00		-2049.00
United Finance Limited	162,253	172969.00		-10716.00
Uttara Finance	73,959	78107.00		-4148.00
Al-Arafah Islami Bank	623,247	624125.00		-878.00

“মুজিববর্ষের অঙ্গীকার  
উন্নয়ন-অর্থায়নের উৎস হবে পুঁজিবাজার”



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
www.sec.gov.bd



Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Prime Bank Limited	180,669	190533.00		-9864.00
Southeast Bank Limited	1,389,948	1393385.00		-3437.00
Dhaka Bank Limited	252,998	259494.00		-6496.00
NCCBL	548,623	553109.00		-4486.00
Social Islami Bank Limited	413,683	414106.00		-423.00
Dutch Bangla Bank	30,925	38309.00		-7384.00
MIDAS Financing Limited	194,886	198006.00		-3120.00
Mutual Trust Bank	84,636	86337.00		-1701.00
First Finance Limited	6,140,450	52504898.00		-46364448.00
Standard Bank Limited	876,605	877781.00		-1176.00
ONE Bank Limited	364,139	372995.00		-8856.00
Bank Asia Limited	267,554	267594.00		-40.00
Mercantile Bank Limited	521,164	536479.00		-15315.00
EXIM Bank Limited	1,056,207	1083918.00		-27711.00
Peoples Leasing	979,168	980616.00		-1448.00
Prime Finance	151,564	154375.00		-2811.00
Premier Leasing	168,867	169092.00		-225.00
Islamic Finance Investment	59,542	64816.00		-5274.00
Jamuna Bank Limited	333,698	606509.00		-272811.00
LankaBangla Finance	453,311	475046.00		-21735.00
BIFC Limited	31,841	34639.00		-2798.00
IPDC Finance Limited	64,937	77685.00		-12748.00
BRAC Bank Limited	276,068	306037.00		-29969.00
Shahjalal Islami Bank	297,388	332838.00		-35450.00
The Premier Bank Limited	909,664	977304.00		-67640.00
BD Fin & Inv Co Limited	147,217	154717.00		-7500.00
Phoenix Finance	33,837	36103.00		-2266.00
Int. Leasing And FSL	653,652	656111.00		-2459.00
Trust Bank Limited	162,963	176895.00		-13932.00
FAS Finance Inv Limited	1,654,653	1672103.00		-17450.00
First Security Bank	991,332	1026258.00		-34926.00
NRB Commercial Bank	49,300	49350.00		-50.00
GSP Finance (BD) Limited	357,719	371719.00		-14000.00
ICB	35,862	37135.00		-1273.00
Grameen MFO:Scheme 2	219,022	221226.00		-2204.00
Prime Finance 1st MF	36,516	37516.00		-1000.00
EBL 1st Mutual Fund	308,471	309965.00		-1494.00
ICB AMCL 2nd MF	62,350	64850.00		-2500.00
ICB EP MF One:Sch 1	87,678	94178.00		-6500.00
Trust Bank 1st MF	603,693	620827.00		-17134.00
Prime Bank 1st ICB MF	145,947	150447.00		-4500.00
DBH 1st Mutual Fund	121,565	129565.00		-8000.00
IFIC Bank 1st MF	220,833	231649.00		-10816.00
Phoenix Fin. 1st MF	65,350	69350.00		-4000.00

“মুজিববর্ষের অঙ্গীকার  
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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
ICB AMCL 3RD NRB MF	153,718	157718.00		-4000.00
First Janata Bank MF	234,713	255719.00		-21006.00
Green Delta MF	179,184	182684.00		-3500.00
Popular Life 1st MF	244,855	258420.00		-13565.00
IFIL Islamic MF-1	45,545	47106.00		-1561.00
PHP First MF	179,446	193559.00		-14113.00
AIBL 1st Islamic MF	88,025	94025.00		-6000.00
LR Global BD MF One	8,855	13625.00		-4770.00
AB Bank 1st MF	122,070	133820.00		-11750.00
1st BD Fix Inc Fund	440,586	482586.00		-42000.00
EXIM Bank 1st MF	478,570	499070.00		-20500.00
Vanguard AML BDF MF1	13,380	21380.00		-8000.00
CAPM BDBL MF 01	126,725	127025.00		-300.00
Aftab Automobiles	139,696	139936.00		-240.00
Olympic Industries	20,094	20322.00		-228.00
SEML FBLSL Gr. Fund	190,336	192836.00		-2500.00
Singer BD Limited	27,929	28129.00		-200.00
Atlas Bangladesh Ltd	10,051	10067.00		-16.00
Quasem Industries	43,412	46042.00		-2630.00
BD Thai Aluminium	73,307	99544.00		-26237.00
Golden Son Limited	378,553	382934.00		-4381.00
BSRM Steel Limited	34,898	35911.00		-1013.00
Deshbandhu Polymer	131,820	148975.00		-17155.00
GPH Ispat Limited	50,456	52935.00		-2479.00
Bengal Windsor	104,257	109517.00		-5260.00
Appollo Ispat	1,598,350	1679102.00		-80752.00
Shurwid Industries	150,432	152032.00		-1600.00
Ratanpur Steel	164,562	166062.00		-1500.00
Western Marine	323,830	325830.00		-2000.00
Ifad Autos Limited	36,471	37021.00		-550.00
Olympic Accessories	300,169	305169.00		-5000.00
Yeakin Polymer Ltd	123,642	124582.00		-940.00
BBS Cables Ltd	217,039	217589.00		-550.00
Oimex Electrode Ltd	41,738	44238.00		-2500.00
Nahee Aluminium CPL	64,749	66749.00		-2000.00
S S Steel Limited	195,628	289628.00		-94000.00
Runner Automobiles	1,797	2297.00		-500.00
Coppertech Ind Ltd	13,860	15860.00		-2000.00
Walton Hi-Tech Ind.	647	732.00		-85.00
Dominage Steel BSL	11,062	14134.00		-3072.00
Mir Akh. Hossain Ltd	5,530	6225.00		-695.00
BATBC	72,865	83195.00		-10330.00
National Tea Co. Limited	11,890	11895.00		-5.00
AMCL	6,069	6599.00		-530.00

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# বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Fu-Wang Foods Limited	304,334	306579.00		-2245.00
Beach Hatchery Limited	134,402	134466.00		-64.00
Fine Foods Limited	12,024	12262.00		-238.00
RD Food Products Limited	36,017	36747.00		-730.00
Golden Harvest Agro	163,411	168581.00		-5170.00
Emerald Oil Ind. Limited	32,413	37983.00		-5570.00
Linde Bangladesh Limited	2,900	2929.00		-29.00
Summit Power Limited	258,414	262644.00		-4230.00
DESCO Limited	27,525	27714.00		-189.00
Power Grid Co. of BD	30,425	40434.00		-10009.00
Meghna Petroleum Limited	12,730	12731.00		-1.00
Khulna Power Co. Limited	263,759	268020.00		-4261.00
Baraka Power Limited	150,497	157928.00		-7431.00
MJL Bangladesh Limited	48,646	52330.00		-3684.00
GBB Power Limited	49,961	50435.00		-474.00
Intraco Refueling	106,295	121295.00		-15000.00
Associated Oxygen	110,018	115550.00		-5532.00
Energypac Power Gen.	43,081	43096.00		-15.00
Lub-rref (BD) Limited	99,100	102815.00		-3715.00
Sonali Aansh Ind Limited	5,370	5570.00		-200.00
Alhaj Textile Mills	13,684	14909.00		-1225.00
Saiham Textile Mills	67,058	72058.00		-5000.00
Delta Spinners Limited	374,214	475684.00		-101470.00
Sonargaon Textiles	89,411	129621.00		-40210.00
Alif Industries Limited	78,119	83819.00		-5700.00
Alltex Industries	77,003	83826.00		-6823.00
Anlima Yarn Dyeing	28,474	32054.00		-3580.00
H.R. Textile Mills	6,404	6404.00		0.00
Alif Manufacturing	352,808	369711.00		-16903.00
Safko Spinning Mills	66,235	71910.00		-5675.00
Square Textiles Limited	26,052	27491.00		-1439.00
Metro Spinning Limited	190,579	256679.00		-66100.00
R. N. Spinning Mills	1,031,098	1035572.00		-4474.00
Malek Spinning Mills	49,468	175658.00		-126190.00
Beximco Pharma	74,520	75270.00		-750.00
Saiham Cotton Mills	81,615	83357.00		-1742.00
Generation Next Limited	920,830	930791.00		-9961.00
ACI Limited	16,409	16439.00		-30.00
Argon Denims Limited	75,692	78095.00		-2403.00
FAMILYTEX (BD) Limited	1,941,589	1947289.00		-5700.00
Matin Spinning Mills	5,285	5485.00		-200.00
Hwa Well Textiles BD	4,704	5704.00		-1000.00
Hamid Fabrics Limited	53,593	54619.00		-1026.00
C & A Textiles Limited	1,620,798	1623528.00		-2730.00

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সিকিউরিটিজ কমিশন ভবন

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Shasha Denims Limited	38,670	38956.00		-286.00
Zaheen Spinning Limited	224,079	224956.00		-877.00
Tosrifa Industries	14,319	17319.00		-3000.00
Simtex Industries	51,284	53285.00		-2001.00
S Alam CR Steels Limited	128,770	134270.00		-5500.00
Dragon Sweater	130,253	157683.00		-27430.00
Evince Textiles Limited	340,682	342682.00		-2000.00
Pacific Denims Limited	85,816	122824.00		-37008.00
Square Pharma	211,782	218866.00		-7084.00
Queen South Textile	22,793	27817.00		-5024.00
Aman Cotton Fibrous	49,548	49748.00		-200.00
Keya Cosmetics Limited	2,686,119	2894240.00		-208121.00
VFS Thread Dyeing	178,633	186342.00		-7709.00
M L Dyeing Limited	152,150	162415.00		-10265.00
ACI Formulations Limited	10,530	10685.00		-155.00
Kattali Textile Limited	32,883	55383.00		-22500.00
Esquire Knit Comp Limited	13,067	16567.00		-3500.00
Marico Bangladesh	1,135	1145.00		-10.00
BEACON Pharma	49,587	51162.00		-1575.00
New Line Clothings	3,806	12806.00		-9000.00
Active Fine Chemical	240,777	258277.00		-17500.00
Salvo Chemical	467,925	482255.00		-14330.00
Orion Pharma Limited	151,639	162740.00		-11101.00
Central Pharma Limited	412,260	419225.00		-6965.00
Maksons Spinning	350,540	370358.00		-19818.00
AFC Agro Biotech Limited	24,369	34869.00		-10500.00
The Dacca Dyeing	65,664	91878.00		-26214.00
FAR Chemical Ind Limited	460,700	496400.00		-35700.00
Advent Pharma Limited	43,886	62236.00		-18350.00
Silva Pharmaceutical	162,918	263418.00		-100500.00
Indo-Bangla Pharma	111,399	123399.00		-12000.00
Silco Pharmaceutical	123,556	258256.00		-134700.00
Khulna Printing	150,380	154680.00		-4300.00
Bashundhara Paper	29,097	30097.00		-1000.00
Bangladesh Shipping	66,647	69327.00		-2680.00
Usmania Glass	17,981	18130.00		-149.00
BEXIMCO Limited	456,482	511832.00		-55350.00
Heidelberg Cement	4,655	8699.00		-4044.00
Eastern Housing Limited	50,456	51226.00		-770.00
Confidence Cement	56,328	58428.00		-2100.00
National Housing	43,419	43423.00		-4.00
Summit Alliance Port	85,252	85361.00		-109.00
Saif Powertec Limited	183,295	189311.00		-6016.00
Standard Ceramic	5,250	5310.00		-60.00

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## বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Fu-Wang Ceramic	152,837	157046.00		-4209.00
Shinepukur Ceramics	121,604	123822.00		-2218.00
RAK Ceramics(BD) Limited	148,677	151691.00		-3014.00
Fortune Shoes Limited	127,602	200712.00		-73110.00
Miracle Industries	61,566	61853.00		-287.00
Berger Paints BD Limited	1,528	1628.00		-100.00
Aman Feed Limited	16,450	16458.00		-8.00
ISN Limited	19,987	20592.00		-605.00
LafargeHolcim Bd Limited	557,154	557834.00		-680.00
Intech Limited	27,658	27913.00		-255.00
M. I. Cement	28,192	28790.00		-598.00
Agni Systems Limited	158,762	164611.00		-5849.00
Premier Cement Mills	3,600	3800.00		-200.00
aamra technologies	26,034	27580.00		-1546.00
IT Consultants Limited	11,491	12491.00		-1000.00
ADN Telecom Limited	26,543	28143.00		-1600.00
BGIC	35,083	35846.00		-763.00
Green Delta Ins. Limited	26,476	29346.00		-2870.00
United Insurance	10,459	13829.00		-3370.00
Peoples Insurance	15,678	17094.00		-1416.00
Eastland Insurance	31,592	31874.00		-282.00
Central Insurance Com	30,225	30725.00		-500.00
Karnaphuli Insurance Com	99,873	100873.00		-1000.00
Federal Insurance	79,789	87536.00		-7747.00
Purabi Gn Insurance	24,532	25132.00		-600.00
Pragati Ins Limited	20,683	28147.00		-7464.00
Sandhani Life Ins	71,553	83444.00		-11891.00
Prime Insurance	2,836	2933.00		-97.00
Pioneer Ins Co Limited	4,488	5778.00		-1290.00
Agrani Ins. Co. Limited	84,877	102489.00		-17612.00
Mercantile Ins. Limited	80,681	85954.00		-5273.00
Global Insurance Limited	40,245	49325.00		-9080.00
Popular Life Insurance	63,925	74025.00		-10100.00
Fareast Islami Life	63,638	67138.00		-3500.00
Nitol Insurance	15,650	23690.00		-8040.00
Asia Pacific Ins. Company	213,753	229073.00		-15320.00
Sonar Bangla Ins Limited	44,936	70111.00		-25175.00
Progressive Life Insurance	9,679	1704213.00		-1694534.00
Pragati Life Insurance	22,074	25130.00		-3056.00
Prime Islami Life	110,464	110482.00		-18.00
Paramount Insurance	159,896	219701.00		-59805.00
BGIC	144,208	145504.00		-1296.00
Continental Ins. Limited	96,990	101469.00		-4479.00
Northern Islami Insurance	135,678	140283.00		-4605.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Standard Insurance	150,407	159205.00		-8798.00
Republic Insurance	21,110	22210.00		-1100.00
Rupali Life Insurance	7,979	10879.00		-2900.00
Padma Islami Life	19,158	20206.00		-1048.00
Express Insurance	42,114	87494.00		-45380.00
IBBL Mudaraba Bond	815	1161.00		-346.00

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

*by not maintaining the records of securities of the clients properly.*

3. After analysing ledger of Dealer Account of Banco Securities Limited (Client Code No.: 27777, Bo ID No.: 1202150033195699) for the period from 01 January 2019 to 14 June 2021 it was found that the Company provided credit facility to its Dealer Account, which is presented below:

Code	Name	Date	Day-end Ledger Balance (BDT)
27777	Banco Securities Limited	04-11-20	-20,20,512.74
		05-11-20	-1,07,50,574.59
		08-11-20	-20574.59

It is appeared the company violated:

- Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010.

*by providing credit facility to the Dealer Account.*

4. Moreover, a difference of BDT 51,847,412.69 has been observed between the ledgers of Dealer Account provided at two different times on 14 June 2021. Some of these are given below:

Date	Printed at 02:49:15	Printed at 03:57:52
04-11-20	-2020512.74	4,98,26,899.95
05-11-20	-10750574.59	4,10,96,838.10
08-11-20	-20,574.59	5,18,26,838.10
11-11-20	180,520.31	5,20,27,933.00
24-11-20	43,19,179.97	5,61,66,592.66
25-11-20	81,69,593.97	6,00,17,006.66

“মুজিববর্ষের অঙ্গীকার  
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**It appeared that the Company violated:**

- Section 18 of the Securities and Exchange Ordinance, 1969;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing incorrect information in the ledger of dealer account printed at two different times on 14 June 2021.*

5. It is observed that no buy or sale was found in the ledger of Dealer Account of Banco Securities Limited after 09 December 2020. But as per the bank statement (A/C No: 1090340542041) of Dealer Account, several deposit and withdrawal were found on continuous basis after the mentioned date. It was observed that some deposits and withdrawals were made in the account of some specific persons who were clients of Banco Securities Limited. Moreover, some fund transfers were also found. These are given below:

Date	Account No.	Particulars	Amount (Withdrawal)	Amount (Deposit)
20-01-21	170329370001	Crane Properties Limited	20,00,000.00	
20-01-21	1090297080041	Banco Securities Limited	28,90,000.00	
21-01-21	1090297080041	Banco Securities Limited	750,000.00	
14-02-21		Fund Transfer (inflow)		70,00,000.00
14-02-21	1920714671		15,00,000.00	
18-02-21	1090297080101	Banco Securities Limited		65,00,000.00
23-02-21	1090297080041	Banco Securities Limited		78,00,000.00
23-02-21	1090297080101	Banco Securities Limited	70,00,000.00	
24-02-21	1090297080041	Banco Securities Limited		12,80,000.00
25-02-21		Transfer		38,00,000.00
03-03-21	1090297080041	Banco Securities Limited	1,260,000.00	
07-03-21	1090651211041	Banco Securities Limited		30,00,000.00
24-03-21		Transfer		90,00,000.00
24-03-21	1920714671/22803800		14,00,000	
24-03-21	1920714671/22803799		20,00,000	
24-03-21	1920714671/22803801		38,80,000	
25-03-21	22803802		1,490,000	
29-03-21	170235754001	Md. Farid Ahmed		35,00,000
29-03-21	170235754001	Md. Farid Ahmed		10,00,000
29-03-21	10272802	Kayser	10,00,000	
01-04-21	170235754001	Md. Farid Ahmed		25,00,000
01-04-21	170235754001	Md. Farid Ahmed		25,00,000



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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Date	Client Code	Client Name	Amount	Total
05-04-21		Fund Transfer		46,00,000
06-04-21	00190428	Sahadat Hossain, Banco Securities Limited	50,00,000	
04-05-21	1007418959031	Kazi Alamgir		25,00,000
04-05-21	1090297080041	Banco Securities Limited	24,00,000	
09-05-21	0170102397811	Md. Ashraful Alam		10,00,000
09-05-21	22803818	Mr. Hamza	25,00,000	
08-06-21	1007418959031	Kazi Alamgir		13,00,000
10-06-21	1090297080041	Banco Securities Limited	69,00,000	

**It appeared that the company violated:**

- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

**by not maintaining the dealer bank account properly.**

6. Banco Securities Limited declared that the Company did not provide credit facility to their clients. However, after analysing client's receivable it was observed that the Company extended credit facility amounting to BDT 103,273,614.21 as on 09 June 2021. Some of the clients' ledger balance as on 09 June 2021 is given below:

Client Code	Name	Receivable
175	Mohammed Golam Nobi	28,226,060.67
176	Sharmin Sikander	12,747,090.53
19350	Mr. Abdul Muhith	10,539,447.81
61052	Shahana Akter	5,334,449.73
28748	Kazi Walid Hasan	2,941,268.94
283	Dr Choudhury Md Showkat Osman	2,924,810.31
40894	Ashraful Anum Chaudhury	2,273,104.72
K19	Jannat -Ara Mostafa	2,014,530.45
6300	Shamiul Islam	1,935,178.56
K23	Md. Abdus Alam	1,726,604.40
1352	A. Munim Choudhury	1,482,351.77
58163	Mohammad Mazharul Islam	1,439,750.00
11404	Banco Power Limited	1,431,941.27
16756	Jalal Ahmed	1,030,686.89
B33	Sk. Imtiaz Ali	947,421.58
S8	Md. Mahmudul Haque Ove	928,518.13
55020	Md Al-Amin	901,524.90
36066	Md. Oliur Rahman	880,105.41
S20	Muhammad Deloar Hossain	797,838.72
3020	Syed Nurul Alam	776,275.63
860	Md Shahinul Islam	695,895.71
58372	Khandaker Reza-E-Raquib	619,477.75

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

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4185	Shahnaz Chowdhury	549,027.11
36636	Dr. Shaiek Aziz Chowdhury	540,705.11
S9	Kazi Walid Hasan	473,317.25
46506	Muslim Mia	472,437.10
35992	Helal Ahmed	440,773.93
48499	Saleha Begum	322,653.83
27123	Mr. Abdul Halim	317,853.67
58480	Asadullah Al Galib	315,500.00
36376	Iftikhar Hussain Nadim	313,386.50
16312	Mohammad Zahangir	303,512.01
S2	Md. Enamul Haque Khan	291,363.90
40712	Heyder Zaman Aziz	285,067.12
35444	Sonagamithra Bhowmick	266,191.63
31700	Md Shipon Miah	249,765.45
58204	Ferdousi Shikder	247,865.99
35181	Kanak Deyf	247,512.86
47174	Md Kadir Ahmed	234,265.30
8938	Md. Iqbal Hossain	226,590.01
35341	Syed Nazmul Arefin	211,126.49
31670	Syeda Rahima Khatun	209,448.68
55389	Md. Khaled Al Mamun	198,747.30
29284	Mst. Shahida Begum	196,355.90
1013	Mahmud Shahid	191,263.20
36883	Sattabati Chokroborty	174,883.07
4433	Md. Shamsul Islam	164,807.43
60151	Mamunur Rashid	147,224.42
47610	Md Jafor Ullah Khan	145,891.37
60105	Sorwar Hossain	144,437.58
36174	Mustak Ahmed Chowdhury	132,054.59
7865	Syed Siraj Uddin Ahmed	131,810.49
36553	Kanan Chandra Das	131,190.14
61057	Antina Teresa Corraya	129,831.10
21149	Chandrima Hirok Sultana	127,097.14
36728	Farid Ahmed Chowdhury	120,382.21
60154	Motaleb Shah Chowdhury	117,642.00
36106	Md. Ankar Ali	114,294.04
7113	Md. Fayjur Rahman	113,580.99
20458	Muhammad Zahiduz Zaman Shopon	113,224.95
40763	Bodrul Alom	109,258.02
35096	Md. Abdus Salam	106,668.81
1394	Kamrul Hasan	105,200.72
45059	Md. Arafat Hossain	101,788.90

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to the clients without margin agreement. The Company has also provided unauthorised credit facility to some directors' account.*

**A. Management of Banco Securities Limited:**

01. After analysing documents, it was found that Management of Banco Securities Limited was associated with some other companies, which are given below:

Sl No.	Name of Director	Position in Banco Securities Limited	Directorship/Ownership with other companies	Position	Address
1	Mr. Abdul Muhith	Chairman	Banco Finance and Investment Limited	Chairman	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Shuvra System Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Millennium Fisheries Limited	Chairman	Address not found
			Banco Smart Solutions	Director	Address not found
2	Mr. Md. Shafiul Azam	Director	Shuvra System Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Shuvra Fashions Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Classic Food Lab Limited	Chairman	Surma Tower, 59/2, Purana Paltan, Dhaka-1000
			Amulet Pharmaceuticals Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Banco Finance and Investments Limited	Managing Director	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Banco Power Limited	Managing Director	Address not found
			Banco Energy Generations Limited	Managing Director	34/2, Banani Bazar, 192/A, Eastern Road (3 <sup>rd</sup> Floor), Lane-01, New DOHS, Mohakhali, Dhaka-1206
Banco Smart Solutions	Managing Director	Address not found			
3	Ms. Bushra Chowdhury	Director	Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Subra Systems Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215



It is also mentionable here that Subra Systems Limited submitted documents to DSE for IPO under qualified investor offer.

02. After analysing ledgers of Mr. Abdul Muhith (Chairman of Banco Securities Limited (Client Code No.: 19388, BO ID No.: 1202150021358554) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. Moreover, upon analysing another ledger of Mr. Abdul Muhith and Ms. Naima Muhith (Client Code No.:19350, BO ID No.:150006306422) for the period from 01 January 2020 to 06 June 2021 it has been observed that Banco Securities Limited extended credit facilities in this account. Details of which is mentioned below:

Date	Ledger Balance (BDT)
08-01-20	-11,990,507.81
15-01-20	-12,559,547.81
06-07-20	-13,401,117.81
20-08-20	-11,156,567.81
29-04-21	-10,989,447.81
03-05-21	-10,489,447.81
12-05-21	-10,539,447.81

However, during the mentioned period he deposited a total of BDT 8,648,940.00 and withdrew BDT 9,900,000.00.

**It appeared that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to Mr. Abdul Muhith, Chairman of Banco Securities Limited.*

03. After analysing ledger of Mrs. Bushra Chowdhury (Director of Banco Securities Limited, Client Code No.: 32, BO ID No.: 1202150016113489) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. However, Banco Securities Limited extended credit facility to the said client. Some of these are given below:

Date	Ledger Balance (BDT)
28-07-20	-2,419,100.89
07-09-20	-2,219,100.89

**It appeared to us that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010

*by extending credit facility to Mrs. Bushra Chowdhury, Director of Banco Securities Limited.*



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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04. After analysing the ledger of Mr. Shafiu Azam (Director of Banco Securities Limited, Client Code No.: 28, BO ID No.: 1202150000151396) for the period from 01 January 2020 to 13 June 2021, it was observed that the client bought or sold securities only in 07 (seven) days whereas fund deposit and withdrawal were made several times in that account. During this period the client conducted transaction of share worth of BDT 11,458,674.00 but deposited total of BDT 261,909,018.16 and withdraw total BDT 209,913,897.52. Some of these are shown below:

Date	Deposit	Withdrawal (BDT)
08-03-20	5,050,000.00	5,000,000.00
07-10-20	11,500,000.00	1,750,000.00
11-10-20	3,400,000.00	500,000.00
25-10-20	2,050,000.00	
27-10-20		2,064,000.00
29-10-20	2,000,000.00	
01-11-20	2,000,000.00	3,240,000.00
03-11-20	3,000,000.00	560,000.00
08-11-20		2,389,500.00
09-11-20	4,224,000.00	
11-11-20	1,550,000.00	
22-11-20	2,379,500.00	1,470.00
23-11-20		2,126,470.00
02-12-20	1,260,000.00	1,271,210.00
14-12-20	340,000.00	4,492,000.00
15-12-20	2,325,000.00	3,308,000.00
24-12-20	21,173,500.00	600,000.00
27-12-20	2,098,000.00	4,847,000.00
29-12-20	7,100,000.00	300,000.00
03-01-21	4,200,000.00	380,000.00
04-01-21		1,600,000.00
13-01-21	2,130,000.00	40,000.00
26-01-21	4,950,000.00	
01-02-21	2,400,000.00	
03-02-21	1,100,000.00	3,264,000.00
07-02-21	2,593,000.00	
08-02-21	2,545,000.00	5,210,000.00
09-02-21		4,135,000.00
08-03-21	500,000.00	5,798,700.00
22-03-21	1,495,000.00	
29-03-21	10,366,000.00	
11-04-21	4,054,474.00	
06-06-21	5,100,000.00	
09-06-21	2,450,000.00	100,000.00

*Handwritten signature*

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It is also mentionable here that in some transactions' particulars, several names were mentioned, which is shown below:

Date	Particular	Deposit (BDT)	Withdrawal (BDT)
11-04-21	Online Latifa Begum	40,54,474.00	
23-05-21	Foyez	20,00,000.00	
25-05-21	Personal		50,000
25-05-21	Crane Properties		300,000.00
25-05-21	Sobuj Bai Advertisement		575,000.00
25-05-21	Foyez vai-placement share Subra		4,00,000.00
27-05-21	Subra salary		20,00,000
27-05-21	Helal sir (Loan Refund)		200,000.00
27-05-21	Crane Properties(Loan Refund)		200,000.00
27-05-21	Munna Sir		80,000.00
31-05-21	Crane Properties		200,000.00
31-05-21	Subra	500,000.00	

**B. Some other clients, where unusual transaction noticed:**

01. After analysing ledger of Amulet Pharmaceuticals Limited (Client Code No. 58250, BO ID No.: not mentioned) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal on the aforesaid account.

However, after analysing Consolidated Customers' Account of Banco Securities Limited, it was found that fund deposit and withdrawal were done several times in favour of Amulet Pharmaceuticals Limited (Bank Account No. 0170252295041), which is shown below (data has been provided by the Company):

S.L.	Date	Bank Account	Name of the Account	Deposited Amount in CCA (BDT)	Withdrawal Amount From CCA (BDT)
1	30-04-19	0170252295041	Amulet Pharmaceuticals Ltd.	16,20,000	
2	02-05-19			44,50,000	
3	09-05-19			30,00,000	
4	16-05-19			23,00,000	
5	30-05-19			20,00,000	
6	13-06-19			50,00,000	
7	19-08-19				2,50,00,000
8	26-08-19			31,00,000	
9	27-08-19			15,00,000	
10	28-08-19			40,00,000	
11	03-09-19			12,00,000	
12	04-09-19			33,80,000	
13	05-09-19			17,00,000.00	

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14	08-09-19		25,50,000	
15	09-09-19			20,00,000
16	12-09-19			20,00,000
17	12-09-19			20,00,000
18	18-09-19			88,00,000
19	19-09-19			30,00,000
20	22-09-19		25,96,000	
21	23-09-19		20,47,000	
22	25-09-19		23,50,000	
23	26-09-19		27,60,000	
24	26-09-19			24,00,000
25	24-12-19		22,00,000	
26	07-10-20		11,300,000	
27	08-10-20		34,00,000	

It is mentionable here that Mr. Md. Shafiu Azam is the Chairman of Amulet Pharmaceuticals Limited as per the particulars of Directors available in the Company website.

It is also notable that on 19 August 2019 an amount of BDT 2,50,00,000.00 (BDT Two crore fifty lakh) has shown as withdrawal from the account number 01702522950041. Whereas, account number of Amulet Pharmaceuticals Limited is 0170252295041.

02. After analysing documents of Banco Finance & Investment Limited (Client Code No.: 15095, BO ID No.: 1202150015857032) it is observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 26 December 2016. Moreover, after analysing another account named Banco Finance & Investment Limited (Client Code No.: 16478, BO ID No.: 1202150016162365), it was observed that the client withdrew BDT 300,000.00 on 28 February 2008 without having any balance in this account. Besides, the client started buying share from 07 April 2008 without depositing any amount. After 11 February 2016, no share trade was found in this account while withdraw and annual fee payment were noticed. However, transactions were found till 27 December 2018. Besides, Banco Securities Limited extended credit facilities to this client. Moreover, this account was closed on 12 March 2019 though it had negative balance. Day end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance
24-04-16	-286,845,172.07
17-07-16	-286,845,672.07
29-08-16	-287,977,672.07
04-10-16	-289,059,654.07
24-10-16	-291,021,654.07
01-12-16	-291,148,480.07
03-04-16	-291,164,480.07
25-04-17	-291,269,480.07

“মুজিববর্ষের অঙ্গীকার  
উন্নয়ন-অর্থায়নের উৎস হবে পুঁজিবাজার”



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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09-07-17	-291,269,930.07
19-10-17	-291,309,930.07
13-11-17	-291,409,930.07
22-11-17	-291,551,930.07
08-02-18	-291,701,930.07
10-07-18	-291,702,380.07
31-10-18	-291,852,380.07
27-12-18	-300,148,380.07

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

03. After analysing documents of Banco Power Limited (Client Code No.: 11404, BO ID No.: 1202150047830008 it has been observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 21 September 2015. After 09 July 2017, no share trade was found in this account while withdrawal and annual fee payment were noticed. However, it is worth mentioning that since the beginning of opening the account negative balance has been shown i.e. withdrawal has occurred from the account without depositing money. Day-end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance (BDT)
1.1.2012	0.00
28.11.2012	-29,000,000.00
11.12.2012	-34,000,000.00
26.12.2012	-36,000,000.00
30.12.2012	-34,500,000.00
1.1.2013	-34,000,000.00
19.07.2016	-10,035,196.27
2.8.2016	-10,135,196.27
10.08.2016	-10,155,196.27
30.08.2016	-10,955,196.27
28.07.2020	-1,431,941.27

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

04. After analysing ledger of BSLOWN (Client Code No.: 57940, BO ID # Not Found) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal. During the mentioned period BDT 390,188,762.00 was deposited and BDT 541,767,508.80 was withdrawn from this account.

Moreover, Banco Securities Limited extended credit facility to the following clients:

Date	Ledger (BDT)
27-05-21	-391,183,285.30
30-05-21	-392,612,882.30
31-05-21	-394,913,662.30
01-06-21	-395,513,662.30
02-06-21	-395,806,662.30
03-06-21	-396,900,412.30
06-06-21	-397,343,412.30

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969

05. After analysing ledger of Mr. Sahidur Rahman Chowdhury (Client Code No.: 12629, BO ID No.: 1202150000453198) same amount of deposit and withdrawal were found on 14 January 2021 as shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Contra date 05.01.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	
14-01-21	Contra date 09.12.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	



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সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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06. After analysing the ledger of Mr. Mahabub Kazi (Client Code No.: 19444, BO ID No.: 1202150021540475) for the period from 01 January 2020 to 13 June 2021, no buy or sale was seen. However, money deposit and withdrawal were found. Few transactions are shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
24-12-20	Withdraw		10,00,000.00
24-12-20	Withdraw		10,00,000.00
24-12-20	Contra 04.10.2020	40,00,000.00	
04-01-21	Contra 02.12.2020	10,00,000.00	

07. After randomly scrutinising, it was observed that the Company opened more than one individual and joint BO Accounts of some single clients with the Company. Details of the accounts are given below:

S.L.	BO Identification Number	BO Type	Code	Full Name	BO Father/Husband	BO Mother
1	1202150015901313	Individual	16277	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Mrs.Monoara Begum
2	1202150028135741	Individual	51306	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Late Mrs Monoara Begum
3	1202150017541471	Individual	17552	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
4	1202150026788477	Individual	26091	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
5	1202150018210747	Individual	30814	Md. Umed Ali	Late Md. Haris Miah	Shitara Begum
6	1202150033346833	Individual	32453	MD. UMED ALI	MD. HARIS MIAH	MRS. SHITARA BEGUM
7	1202150000112407	Individual	73	Mohammad Hanif	Mohammad Idris	Hajera Begum
8	1202150066811886	Individual	58219	MOHAMMAD HANIF	MOHAMMAD IDRIS	HAJARA BEGUM
9	1202150001216229	Individual	1497	Mr Emdadul Haque Shamim	Late Aminul Haque Chowdhury	Mahamuda Begum
10	1202150005676604	Individual	9253	Mr Emdadul Haque Shamim	Late Aminul Haque	Mahmuda Begum
11	1202150014993798	Individual	15319	Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
12	1202150014994982	Individual		Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
13	1202150006246388	Individual	8729	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
14	1202150009702804	Individual	8831	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
15	1202150018277488	Individual	35251	Shahab Uddin Ahmed Quraishi	Late Saif Uddin Ahmed Quraishi	Late Jebun Nessa Quraishi
16	1202150029789741	Individual	36329	Shahab Uddin Ahmed Quraishi	Late Saifuddin Ahmed Quraishi	Late Zebun Nessa Quraishi

It appeared that the company violated:

- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১)

by maintaining more than one individual BO Accounts of the aforesaid single clients.

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক ১০ ফেব্রুয়ারী ২০২২ তারিখ বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/২৮৩ স্মারকমূলে Mr. Abdul Muhith, Chairman, Banco Securities Limited-কে ২৭ ফেব্রুয়ারী ২০২২ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। Mr. Abdul Muhith কোন লিখিত বক্তব্য ছাড়াই শুনানীতে উপস্থিত হন। পরবর্তীতে Mr. Abdul Muhith- ২৬ মে ২০২২ তারিখের পত্রের মাধ্যমে অন্যান্যর মধ্যে নিম্নলিখিত বক্তব্য দাখিল করেন;

"...Before replying to the issues raised in your letter I would like to describe the circumstances under which we were operating in the past especially over the past 9/10 years. We had a very experienced salaried MD from the start of our business way back in 1996. Since around 2010 one of our shareholder director Md. Shafiul Azam Munna became the most influential director in the company as he was working full time for the brokerage.

We have now discovered that the salaried MD being an aged person became completely dependent on Md. Shafiul Azam Munna. Without the Board of Directors knowledge and approval our software system was changed to a system from Subra Systems Ltd., which was controlled by Md. Shafiul Azam Munna. We have now established that this software was used to manipulate accounts especially portfolio statements of investors. The portfolio statements emailed to the investors were showing what they should be but some shares disappeared from the CDBL records. This happened because unauthorised sales were made from the investor accounts.

Our salaried MD Shamiul Islam died of Covid in January, 2021. After that Md. Shafiul Azam Munna declared himself as MD to the City Corporation. Please see photocopy of the relevant form attached. In any event, this was ornamental only as he had been actually running the show for over 10 years.

When I attended the commission hearing on 27th February, 2022 I explained that I was mostly living in England and even when in Bangladesh I hardly ever came to the main offices of Banco Securities Ltd. at Ispahani Building, 14-15 Motijheel, Dhaka-1000. Things changed after I arrived in Bangladesh early March, 2021 and started sitting at the offices. I realised there were problems with investor funds. A few investors also started to complain regarding the portfolio statements they were receiving. Detailed analysis revealed the extent of the problem....."

যেহেতু, Mr. Abdul Muhith- লিখিত বক্তব্যে উল্লেখ করেছেন যে, তিনি দীর্ঘদিন বিদেশে থাকার কারণে উপর্যুক্ত আইন ভঙ্গের বিষয়ে অবগত ছিলেন না; Md. Shafiul Azam Munna, shareholder director, Banco Securities Limited- এ সমস্ত অনিয়মের সাথে জড়িত; সেহেতু Mr. Abdul Muhith-এর উপর্যুক্ত বক্তব্য থেকে প্রতীয়মান হয় যে, উপস্থাপিত অভিযোগসমূহ সঠিক; এক্ষেত্রে Mr. Abdul Muhith- এর ব্যাখ্যা কমিশনের নিকট গ্রহণযোগ্য হিসেবে বিবেচিত হয়নি;

যেহেতু, Mr. Abdul Muhith উপর্যুক্ত কর্মকাণ্ডের ফলে Section 18 of the Securities and Exchange Ordinance, 1969; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১; Rule 7(3) of Securities and Exchange Rules, 2020; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২); Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010; 3(1) and (2) of the Margin Rules, 1999; 16(a) of the Securities and Exchange Ordinance, 1969; Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১) লংঘন করেছেন, যা সিকিউরিটিজ আইনের পরিপন্থী;

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
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যেহেতু, Mr. Abdul Muhith-এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;


যেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য Mr. Abdul Muhith-কে অর্থদন্ড ধার্য করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 এ প্রদত্ত ক্ষমতাবলে-

- Mr. Abdul Muhith -কে ১.০০ (এক) কোটি টাকা অর্থদন্ড ধার্য করল যা অত্র আদেশের ৩০ (ত্রিশ) দিনের মধ্যে 'বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন' এর অনুকূলে ইস্যুকৃত ব্যাংক ড্রাফট/পে-অর্ডারের মাধ্যমে জমা প্রদান করতে হবে, অন্যথায় সিকিউরিটিজ আইন মোতাবেক পরবর্তী আইনানুগ ব্যবস্থা গ্রহণ করা হবে।

- উক্তরূপ ব্যর্থতা অব্যাহত থাকলে, অনুরূপ অব্যাহত থাকাকালীন প্রতিদিনের জন্য ১০ (দশ) হাজার টাকা অর্থ দন্ডেও দন্ডিত হইবেন।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,

  
ডঃ রুমানা ইসলাম  
কমিশনার

বিতরণ:

১। Mr. Abdul Muhith  
Chairman, Banco Securities Limited  
House-32, Road-9/A, Dhanmondi, Dhaka



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৭০

তারিখ: সেপ্টেম্বর ১৪, ২০২০

জনাব এ. মুনিম চৌধুরী  
Director, Banco Securities Limited  
বাসা-৩২, রোড-৯/এ, ধানমন্ডি, ঢাকা।

বিষয়: আদেশ।

কমিশনের সেপ্টেম্বর ১৪, ২০২০ ইং তারিখের আদেশ নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৪ এর সত্যায়িত অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে

মাহমুদা শিরীন  
১৪.০৯.২০

মাহমুদা শিরীন  
যুগ্ম-পরিচালক

বিতরণঃ

- ১। চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি
- ২। নির্বাহী পরিচালক, এমআইএডি, বিএসইসি
- ৩। নির্বাহী পরিচালক, আইসিটিডি, বিএসইসি



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৪

তারিখঃ সেপ্টেম্বর ১৪, ২০২৩

আদেশ

যেহেতু, Securities and Exchange Ordinance, 1969 এর Section 2 (cc) মোতাবেক কমিশন অর্থ বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন যা বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩-এর অধীনে গঠিত;

যেহেতু, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পত্র নং BSEC/SRI/DSE/063/2021/546 dated 10 June 2021 মাধ্যমে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড Banco Securities Limited এ investigation কার্যক্রম পরিচালনা করেছে এবং এ সংক্রান্ত একটি প্রতিবেদন সেপ্টেম্বর ১৪, ২০২১ তারিখের পত্রের মাধ্যমে কমিশনে দাখিল করেছে। Investigation প্রতিবেদন থেকে, অন্যান্যের মধ্যে, নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

1. After examining the stock position of the Company, some differences were found between the DPA6 Report and BackOffice Software Stock Report considering the business date as on 09 June 2021:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers	44,912	45596		-684
JMI Syringes Medical	14,674	34143		-19,469
Grameenphone Limited	72,897	73840		-943
BD Submarine Cable	30,133	39371		-9,238
Unique Hotel & Resort	130,945	131060		-115
Robi Axiata Limited	660,788	1859650		-1,198,862
AB Bank Limited	1,053,602	1055975		-2,373
The City Bank Limited	191,481	132250		59,231
IFIC Bank Limited	1,914,222	1943320		-29,098
Islami Bank BD Limited	180,961	182704		-1,743
National Bank Limited	3,854,467	3553787		300,680
Pubali Bank Limited	432,034	2252755		-1,820,721
Rupali Bank Limited	83,756	83728		28
United Commercial Bank	558,109	517440		40,669
Uttara Bank Limited	719,130	732281		-13,151
ICB Islamic Bank	1,401,584	1388884		12,700
IDLC Finance Limited	49,856	39056		10,800
Eastern Bank Limited	52,024	54073		-2,049
United Finance Limited	164,253	164269		-16
Uttara Finance	75,659	74706		953
Al-Arafah Islami Bank	722,247	723062		-815
Prime Bank Limited	190,651	178541		12,110
Southeast Bank Limited	1,288,687	1131998		156,689
Dhaka Bank Limited	273,548	250425		23,123

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
NCCBL	598,811	332556		266,255
Social Islami Bank	417,841	418149		-308
Dutch Bangla Bank	28,794	65344		-36,550
MIDAS Financing Ltd.	147,586	148306		-720
Mutual Trust Bank	84,636	86337		-1,701
Standard Bank Ltd.	903,345	907172		-3,827
ONE Bank Limited	361,239	369970		-8,731
Bank Asia Limited	282,474	261498		20,976
Mercantile Bank Limited	402,213	388019		14,194
EXIM Bank Limited	1,061,354	1081617		-20,263
Peoples Leasing	979,168	979870		-702
Prime Finance	153,624	156435		-2,811
Premier Leasing	170,782	171007		-225
Islamic Finance Inv	59,042	64271		-5,229
Jamuna Bank Limited	336,008	350703		-14,695
LankaBangla Finance	401,381	1905643		-1,504,262
BIFC Limited	31,841	34639		-2,798
IPDC Finance Limited	74,922	101670		-26,748
BRAC Bank Limited	276,464	305485		-29,021
Shahjalal Islami Bank	300,011	435149		-135,138
The Premier Bank Ltd	805,432	847123		-41,691
BD Fin & Inv Co Ltd.	143,254	142704		550
Phoenix Finance	33,837	35976		-2,139
Int. Leasing And FSL	637,436	637895		-459
Trust Bank Limited	163,436	186217		-22,781
First Security Bank	968,519	1003445		-34,926
NRB Commercial Bank	50,300	159450		-109,150
Grameen MFO:Scheme 2	227,415	206513		20,902
Prime Finance 1st MF	38,226	39226		-1,000
EBL 1st Mutual Fund	306,971	307213		-242
ICB AMCL 2nd MF	62,350	64850		-2,500
ICB EP MF One: Sch 1	87,678	112828		-25,150
Trust Bank 1st MF	596,928	775540		-178,612
Prime Bank 1st ICB MF	145,947	150447		-4,500
DBH 1st Mutual Fund	121,565	128565		-7,000
IFIC Bank 1st MF	254,537	265292		-10,755
Phoenix Fin. 1st MF	65,350	69350		-4,000
ICB AMCL 3RD NRB MF	153,718	157218		-3,500
First Janata Bank MF	249,643	360196		-110,553
Green Delta MF	187,904	190904		-3,000
Popular Life 1st MF	224,925	237795		-12,870
IFIL Islamic MF-1	45,545	46735		-1,190
PHP First MF	211,746	220158		-8,412
AIBL 1st Islamic MF	98,081	104081		-6,000

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# বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Aftab Automobiles	102,496	102074		422
CAPM IBBL Islamic MF	18,056	23055		-4,999
Olympic Industries	21,564	19102		2,462
Monno Agro And GMF	5,288	5541		-253
Atlas Bangladesh Ltd	9,985	10001		-16
Quasem Industries	36,612	37760		-1,148
National Tubes Limited	26,630	26582		48
BD Thai Aluminium	117,251	117400		-149
Anwar Galvanizing	16,005	15905		100
Rangpur Foundry Ltd.	15,476	7476		8,000
BSRM Steel Limited	35,090	60675		-25,585
Deshbandhu Polymer	137,220	136455		765
GPH Ispat Limited	50,654	393992		-343,338
Bengal Windsor	97,257	97517		-260
BD Building Systems	163,766	75766		88,000
Appollo Ispat	1,606,010	3261171		-1,655,161
Shurwid Industries	75,432	67432		8,000
Ratanpur Steel	164,562	95062		69,500
Western Marine	319,062	208062		111,000
Ifad Autos Limited	40,816	19616		21,200
BD Steel Re-Rolling	48,975	43475		5,500
KDS Accessories Ltd	39,068	22522		16,546
BBS Cables Ltd	224,429	175704		48,725
Oimex Electrode Ltd	40,911	40887		24
Nahee Aluminium CPL	64,749	64744		5
BATBC	73,514	88438		-14,924
Zeal Bangla Sugar	74,427	119627		-45,200
AMCL	5,969	6499		-530
Rahima Food Corp Ltd	17,869	19686		-1,817
Fu-Wang Foods Ltd	315,134	315379		-245
Fine Foods Ltd	12,984	13222		-238
RD Food Products Ltd	32,512	32903		-391
Linde Bangladesh Ltd	2,900	2909		-9
Summit Power Ltd.	275,262	290695		-15,433
DESCO LTD.	27,775	27964		-189
Meghna Petroleum Ltd	12,486	12487		-1
Titas Gas T&D Co Ltd	110,357	207267		-96,910
Baraka Power Limited	151,797	152044		-247
MJL Bangladesh Ltd.	48,462	51177		-2,715
GBB Power Limited	47,511	47908		-397
Doreen Power Gen Sys	35,386	34886		500
Stylecraft Ltd.	10,255	10180		75
Desh Garments Limited	10,030	10245		-215
Tamijuddin Textile	5,865	4765		1,100
Delta Spinners Limited	373,658	-26279		399,937

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Sonargaon Textiles	67,152	67362		-210
Prime Textile Spin.	48,223	3585		44,638
Monno Fabrics Limited	85,000	92500		-7,500
Alltex Industries	79,003	-40997		120,000
Alif Manufacturing	368,195	318459		49,736
Square Textiles Limited	26,052	26767		-715
Metro Spinning Limited	149,526	155226		-5,700
R. N. Spinning Mills	1,032,098	2063449		-1,031,351
Malek Spinning Mills	60,188	63378		-3,190
Beximco Pharma	75,775	18869		56,906
Saiham Cotton Mills	80,015	80565		-550
ACI Limited	16,417	4993		11,424
Envoy Textiles Ltd.	37,158	36903		255
Argon Denims Limited	75,642	134154		-58,512
FAMILYTEX (BD) Ltd	1,941,589	2010089		-68,500
Mozaffar Ho Spn Mill	40,492	39344		1,148
Matin Spinning Mills	5,285	-18515		23,800
The IBN SINA Pharma	23,956	19554		4,402
Shasha Denims Limited	38,670	38644		26
Zaheen Spinning Limited	224,079	184581		39,498
National Polymer	38,715	34085		4,630
Dragon Sweater	169,053	166803		2,250
Square Pharma	219,949	211052		8,897
Queen South Textile	28,293	23976		4,317
Aman Cotton Fibrous	49,348	100048		-50,700
Keya Cosmetics Limited	2,766,339	2792846		-26,507
VFS Thread Dyeing	124,139	124049		90
M L Dyeing Limited	157,912	-926331		1,084,243
BEACON Pharma	53,297	53987		-690
Ring Shine Textiles	649,211	644062		5,149
Salvo Chemical	410,161	764369		-354,208
Central Pharma Limited	412,800	432300		-19,500
Maksons Spinning	348,740	348867		-127
FAR Chemical Ind Ltd	440,100	2321011		-1,880,911
ACME Laboratories	55,909	60409		-4,500
Advent Pharma Limited	40,686	29914		10,772
Silva Pharmaceutical	178,048	78048		100,000
Indo-Bangla Pharma	154,104	254868		-100,764
Silco Pharmaceutical	116,706	32206		84,500
Sonali Paper & Board	88	8		80
Bashundhara Paper	23,983	13983		10,000
Bangladesh Shipping	70,105	63655		6,450
Monno Ceramic	23,308	23286		22
Usmania Glass	17,981	18130		-149
BEXIMCO Limited	383,139	382884		255

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Heidelberg Cement	4,655	5055		-400
Eastern Housing Ltd.	50,896	51666		-770
Confidence Cement	36,428	37003		-575
National Housing	28,199	-16627		44,826
Summit Alliance Port	100,642	100414		228
Saif Powertec Limited	213,585	730085		-516,500
Standard Ceramic	5,253	5313		-60
Fu-Wang Ceramic	152,637	152846		-209
Aramit Cement Limited	16,926	15266		1,660
Shinepukur Ceramics	215,407	216180		-773
RAK Ceramics(BD) Ltd	148,677	150755		-2,078
Fortune Shoes Ltd	62,824	60550		2,274
Miracle Industries	69,636	73497		-3,861
Berger Paints BD Ltd	1,539	1639		-100
Aman Feed Limited	17,750	17575		175
BDCOM Online Limited	106,325	30325		76,000
Index Agro Ind. Ltd.	1,974	100974		-99,000
Lafarge Holcim Bd Ltd	567,674	119704		447,970
Intech Limited	27,627	27702		-75
M. I. Cement	28,105	28037		68
Agni Systems Limited	151,262	36262		115,000
Premier Cement Mills	3,600	3800		-200
aamra technologies	26,094	26440		-346
Genex Infosys Ltd	2,006	16774		-14,768
BGIC	34,583	28655		5,928
Green Delta Ins. Ltd	16,576	15826		750
Peoples Insurance	15,678	15779		-101
Janata Insurance	25,840	23928		1,912
Eastland Insurance	32,392	32474		-82
Rupali Insurance	105,840	31840		74,000
National Life Insurance	5,420	5413		7
Federal Insurance	69,888	118844		-48,956
Purabi Gen Insurance	22,432	31932		-9,500
Delta Life Insurance	77,647	86422		-8,775
Sandhani Life Insurance	78,583	105813		-27,230
Prime Insurance	2,836	2933		-97
Pioneer Ins Company Ltd	2,298	54798		-52,500
Agrani Ins. Co. Limited	80,542	66564		13,978
Mercantile Ins. Limited	27,981	28054		-73
Nitol Insurance Limited	16,150	-26150		42,300
Asia Pacific Ins. Com	213,423	369434		-156,011
Sonar Bangla Ins Ltd	41,135	42450		-1,315
Progressive Life Ins	9,629	172015		-162,386
Pragati Life Ins.	22,042	22148		-106
Paramount Insurance	247,673	284988		-37,315

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
CGIC	147,471	147567		-96
Continental Ins. Ltd	100,913	102703		-1,790
Northern Islami Ins.	164,268	189257		-24,989
Standard Insurance	48,573	-15444		64,017
Asia Insurance Ltd	48,183	8183		40,000
Rupali Life Insurance	7,979	-1276		9,255
Provati Insurance	15,099	-21021		36,120
Padma Islami Life	19,158	9308		9,850
Sunlife Insurance	11,938	6938		5,000
IBBL Mudaraba Bond	810	1155		-345

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

2. However, as per 06 June 2021, share difference between DPA6 Report and BackOffice Software Stock Report is shown below:

Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers Limited	46,404	47222.00		-818.00
Grameenphone Limited	74,395	94465.00		-20070.00
BD Submarine Cable	29,033	29171.00		-138.00
Unique Hotel & Resort	130,945	281060.00		-150115.00
Robi Axiata Limited	659,134	1078810.00		-419676.00
AB Bank Limited	1,114,731	1244841.00		-130110.00
The City Bank Limited	177,299	184510.00		-7211.00
IFIC Bank Limited	2,036,072	2064246.00		-28174.00
Islami Bank BD Limited	180,978	182479.00		-1501.00
National Bank Limited	4,038,164	4090086.00		-51922.00
Pubali Bank Ltd.	430,051	432838.00		-2787.00
UCBL	542,813	549914.00		-7101.00
Uttara Bank Limited	717,490	723334.00		-5844.00
ICB Islamic Bank Limited	1,401,584	1402402.00		-818.00
Eastern Bank Limited	43,264	45313.00		-2049.00
United Finance Limited	162,253	172969.00		-10716.00
Uttara Finance	73,959	78107.00		-4148.00
Al-Arafah Islami Bank	623,247	624125.00		-878.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Prime Bank Limited	180,669	190533.00		-9864.00
Southeast Bank Limited	1,389,948	1393385.00		-3437.00
Dhaka Bank Limited	252,998	259494.00		-6496.00
NCCBL	548,623	553109.00		-4486.00
Social Islami Bank Limited	413,683	414106.00		-423.00
Dutch Bangla Bank	30,925	38309.00		-7384.00
MIDAS Financing Limited	194,886	198006.00		-3120.00
Mutual Trust Bank	84,636	86337.00		-1701.00
First Finance Limited	6,140,450	52504898.00		-46364448.00
Standard Bank Limited	876,605	877781.00		-1176.00
ONE Bank Limited	364,139	372995.00		-8856.00
Bank Asia Limited	267,554	267594.00		-40.00
Mercantile Bank Limited	521,164	536479.00		-15315.00
EXIM Bank Limited	1,056,207	1083918.00		-27711.00
Peoples Leasing	979,168	980616.00		-1448.00
Prime Finance	151,564	154375.00		-2811.00
Premier Leasing	168,867	169092.00		-225.00
Islamic Finance Investment	59,542	64816.00		-5274.00
Jamuna Bank Limited	333,698	606509.00		-272811.00
LankaBangla Finance	453,311	475046.00		-21735.00
BIFC Limited	31,841	34639.00		-2798.00
IPDC Finance Limited	64,937	77685.00		-12748.00
BRAC Bank Limited	276,068	306037.00		-29969.00
Shahjalal Islami Bank	297,388	332838.00		-35450.00
The Premier Bank Limited	909,664	977304.00		-67640.00
BD Fin & Inv Co Limited	147,217	154717.00		-7500.00
Phoenix Finance	33,837	36103.00		-2266.00
Int. Leasing And FSL	653,652	656111.00		-2459.00
Trust Bank Limited	162,963	176895.00		-13932.00
FAS Finance Inv Limited	1,654,653	1672103.00		-17450.00
First Security Bank	991,332	1026258.00		-34926.00
NRB Commercial Bank	49,300	49350.00		-50.00
GSP Finance (BD) Limited	357,719	371719.00		-14000.00
ICB	35,862	37135.00		-1273.00
Grameen MFO:Scheme 2	219,022	221226.00		-2204.00
Prime Finance 1st MF	36,516	37516.00		-1000.00
EBL 1st Mutual Fund	308,471	309965.00		-1494.00
ICB AMCL 2nd MF	62,350	64850.00		-2500.00
ICB EP MF One:Sch 1	87,678	94178.00		-6500.00
Trust Bank 1st MF	603,693	620827.00		-17134.00
Prime Bank 1st ICB MF	145,947	150447.00		-4500.00
DBH 1st Mutual Fund	121,565	129565.00		-8000.00
IFIC Bank 1st MF	220,833	231649.00		-10816.00
Phoenix Fin. 1st MF	65,350	69350.00		-4000.00

“মুজিববর্ষের অঙ্গীকার  
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# বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭

www.sec.gov.bd



Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
ICB AMCL 3RD NRB MF	153,718	157718.00		-4000.00
First Janata Bank MF	234,713	255719.00		-21006.00
Green Delta MF	179,184	182684.00		-3500.00
Popular Life 1st MF	244,855	258420.00		-13565.00
IFIL Islamic MF-1	45,545	47106.00		-1561.00
PHP First MF	179,446	193559.00		-14113.00
AIBL 1st Islamic MF	88,025	94025.00		-6000.00
LR Global BD MF One	8,855	13625.00		-4770.00
AB Bank 1st MF	122,070	133820.00		-11750.00
1st BD Fix Inc Fund	440,586	482586.00		-42000.00
EXIM Bank 1st MF	478,570	499070.00		-20500.00
Vanguard AML BDF MF1	13,380	21380.00		-8000.00
CAPM BDBL MF 01	126,725	127025.00		-300.00
Aftab Automobiles	139,696	139936.00		-240.00
Olympic Industries	20,094	20322.00		-228.00
SEML FBLSL Gr. Fund	190,336	192836.00		-2500.00
Singer BD Limited	27,929	28129.00		-200.00
Atlas Bangladesh Ltd	10,051	10067.00		-16.00
Quasem Industries	43,412	46042.00		-2630.00
BD Thai Aluminium	73,307	99544.00		-26237.00
Golden Son Limited	378,553	382934.00		-4381.00
BSRM Steel Limited	34,898	35911.00		-1013.00
Deshbandhu Polymer	131,820	148975.00		-17155.00
GPH Ispat Limited	50,456	52935.00		-2479.00
Bengal Windsor	104,257	109517.00		-5260.00
Appollo Ispat	1,598,350	1679102.00		-80752.00
Shurwid Industries	150,432	152032.00		-1600.00
Ratanpur Steel	164,562	166062.00		-1500.00
Western Marine	323,830	325830.00		-2000.00
Ifad Autos Limited	36,471	37021.00		-550.00
Olympic Accessories	300,169	305169.00		-5000.00
Yeakin Polymer Ltd	123,642	124582.00		-940.00
BBS Cables Ltd	217,039	217589.00		-550.00
Oimex Electrode Ltd	41,738	44238.00		-2500.00
Nahee Aluminium CPL	64,749	66749.00		-2000.00
S S Steel Limited	195,628	289628.00		-94000.00
Runner Automobiles	1,797	2297.00		-500.00
Coppertech Ind Ltd	13,860	15860.00		-2000.00
Walton Hi-Tech Ind.	647	732.00		-85.00
Dominage Steel BSL	11,062	14134.00		-3072.00
Mir Akh. Hossain Ltd	5,530	6225.00		-695.00
BATBC	72,865	83195.00		-10330.00
National Tea Co. Limited	11,890	11895.00		-5.00
AMCL	6,069	6599.00		-530.00

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Fu-Wang Foods Limited	304,334	306579.00		-2245.00
Beach Hatchery Limited	134,402	134466.00		-64.00
Fine Foods Limited	12,024	12262.00		-238.00
RD Food Products Limited	36,017	36747.00		-730.00
Golden Harvest Agro	163,411	168581.00		-5170.00
Emerald Oil Ind. Limited	32,413	37983.00		-5570.00
Linde Bangladesh Limited	2,900	2929.00		-29.00
Summit Power Limited	258,414	262644.00		-4230.00
DESCO Limited	27,525	27714.00		-189.00
Power Grid Co. of BD	30,425	40434.00		-10009.00
Meghna Petroleum Limited	12,730	12731.00		-1.00
Khulna Power Co. Limited	263,759	268020.00		-4261.00
Baraka Power Limited	150,497	157928.00		-7431.00
MJL Bangladesh Limited	48,646	52330.00		-3684.00
GBB Power Limited	49,961	50435.00		-474.00
Intraco Refueling	106,295	121295.00		-15000.00
Associated Oxygen	110,018	115550.00		-5532.00
Energypac Power Gen.	43,081	43096.00		-15.00
Lub-rref (BD) Limited	99,100	102815.00		-3715.00
Sonali Aansh Ind Limited	5,370	5570.00		-200.00
Alhaj Textile Mills	13,684	14909.00		-1225.00
Saiham Textile Mills	67,058	72058.00		-5000.00
Delta Spinners Limited	374,214	475684.00		-101470.00
Sonargaon Textiles	89,411	129621.00		-40210.00
Alif Industries Limited	78,119	83819.00		-5700.00
Alltex Industries	77,003	83826.00		-6823.00
Anlima Yarn Dyeing	28,474	32054.00		-3580.00
H.R. Textile Mills	6,404	6404.00		0.00
Alif Manufacturing	352,808	369711.00		-16903.00
Safko Spinning Mills	66,235	71910.00		-5675.00
Square Textiles Limited	26,052	27491.00		-1439.00
Metro Spinning Limited	190,579	256679.00		-66100.00
R. N. Spinning Mills	1,031,098	1035572.00		-4474.00
Malek Spinning Mills	49,468	175658.00		-126190.00
Beximco Pharma	74,520	75270.00		-750.00
Saiham Cotton Mills	81,615	83357.00		-1742.00
Generation Next Limited	920,830	930791.00		-9961.00
ACI Limited	16,409	16439.00		-30.00
Argon Denims Limited	75,692	78095.00		-2403.00
FAMILYTEX (BD) Limited	1,941,589	1947289.00		-5700.00
Matin Spinning Mills	5,285	5485.00		-200.00
Hwa Well Textiles BD	4,704	5704.00		-1000.00
Hamid Fabrics Limited	53,593	54619.00		-1026.00
C & A Textiles Limited	1,620,798	1623528.00		-2730.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Shasha Denims Limited	38,670	38956.00		-286.00
Zaheen Spinning Limited	224,079	224956.00		-877.00
Tosrifa Industries	14,319	17319.00		-3000.00
Simtex Industries	51,284	53285.00		-2001.00
S Alam CR Steels Limited	128,770	134270.00		-5500.00
Dragon Sweater	130,253	157683.00		-27430.00
Evince Textiles Limited	340,682	342682.00		-2000.00
Pacific Denims Limited	85,816	122824.00		-37008.00
Square Pharma	211,782	218866.00		-7084.00
Queen South Textile	22,793	27817.00		-5024.00
Aman Cotton Fibrous	49,548	49748.00		-200.00
Keya Cosmetics Limited	2,686,119	2894240.00		-208121.00
VFS Thread Dyeing	178,633	186342.00		-7709.00
M L Dyeing Limited	152,150	162415.00		-10265.00
ACI Formulations Limited	10,530	10685.00		-155.00
Kattali Textile Limited	32,883	55383.00		-22500.00
Esquire Knit Comp Limited	13,067	16567.00		-3500.00
Marico Bangladesh	1,135	1145.00		-10.00
BEACON Pharma	49,587	51162.00		-1575.00
New Line Clothings	3,806	12806.00		-9000.00
Active Fine Chemical	240,777	258277.00		-17500.00
Salvo Chemical	467,925	482255.00		-14330.00
Orion Pharma Limited	151,639	162740.00		-11101.00
Central Pharma Limited	412,260	419225.00		-6965.00
Maksons Spinning	350,540	370358.00		-19818.00
AFC Agro Biotech Limited	24,369	34869.00		-10500.00
The Dacca Dyeing	65,664	91878.00		-26214.00
FAR Chemical Ind Limited	460,700	496400.00		-35700.00
Advent Pharma Limited	43,886	62236.00		-18350.00
Silva Pharmaceutical	162,918	263418.00		-100500.00
Indo-Bangla Pharma	111,399	123399.00		-12000.00
Silco Pharmaceutical	123,556	258256.00		-134700.00
Khulna Printing	150,380	154680.00		-4300.00
Bashundhara Paper	29,097	30097.00		-1000.00
Bangladesh Shipping	66,647	69327.00		-2680.00
Usmania Glass	17,981	18130.00		-149.00
BEXIMCO Limited	456,482	511832.00		-55350.00
Heidelberg Cement	4,655	8699.00		-4044.00
Eastern Housing Limited	50,456	51226.00		-770.00
Confidence Cement	56,328	58428.00		-2100.00
National Housing	43,419	43423.00		-4.00
Summit Alliance Port	85,252	85361.00		-109.00
Saif Powertec Limited	183,295	189311.00		-6016.00
Standard Ceramic	5,250	5310.00		-60.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Fu-Wang Ceramic	152,837	157046.00		-4209.00
Shinepukur Ceramics	121,604	123822.00		-2218.00
RAK Ceramics(BD) Limited	148,677	151691.00		-3014.00
Fortune Shoes Limited	127,602	200712.00		-73110.00
Miracle Industries	61,566	61853.00		-287.00
Berger Paints BD Limited	1,528	1628.00		-100.00
Aman Feed Limited	16,450	16458.00		-8.00
ISN Limited	19,987	20592.00		-605.00
LafargeHolcim Bd Limited	557,154	557834.00		-680.00
Intech Limited	27,658	27913.00		-255.00
M. I. Cement	28,192	28790.00		-598.00
Agni Systems Limited	158,762	164611.00		-5849.00
Premier Cement Mills	3,600	3800.00		-200.00
aamra technologies	26,034	27580.00		-1546.00
IT Consultants Limited	11,491	12491.00		-1000.00
ADN Telecom Limited	26,543	28143.00		-1600.00
BGIC	35,083	35846.00		-763.00
Green Delta Ins. Limited	26,476	29346.00		-2870.00
United Insurance	10,459	13829.00		-3370.00
Peoples Insurance	15,678	17094.00		-1416.00
Eastland Insurance	31,592	31874.00		-282.00
Central Insurance Com	30,225	30725.00		-500.00
Karnaphuli Insurance Com	99,873	100873.00		-1000.00
Federal Insurance	79,789	87536.00		-7747.00
Purabi Gn Insurance	24,532	25132.00		-600.00
Pragati Ins Limited	20,683	28147.00		-7464.00
Sandhani Life Ins	71,553	83444.00		-11891.00
Prime Insurance	2,836	2933.00		-97.00
Pioneer Ins Co Limited	4,488	5778.00		-1290.00
Agrani Ins. Co. Limited	84,877	102489.00		-17612.00
Mercantile Ins. Limited	80,681	85954.00		-5273.00
Global Insurance Limited	40,245	49325.00		-9080.00
Popular Life Insurance	63,925	74025.00		-10100.00
Fareast Islami Life	63,638	67138.00		-3500.00
Nitol Insurance	15,650	23690.00		-8040.00
Asia Pacific Ins. Company	213,753	229073.00		-15320.00
Sonar Bangla Ins Limited	44,936	70111.00		-25175.00
Progressive Life Insurance	9,679	1704213.00		-1694534.00
Pragati Life Insurance	22,074	25130.00		-3056.00
Prime Islami Life	110,464	110482.00		-18.00
Paramount Insurance	159,896	219701.00		-59805.00
BGIC	144,208	145504.00		-1296.00
Continental Ins. Limited	96,990	101469.00		-4479.00
Northern Islami Insurance	135,678	140283.00		-4605.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Standard Insurance	150,407	159205.00		-8798.00
Republic Insurance	21,110	22210.00		-1100.00
Rupali Life Insurance	7,979	10879.00		-2900.00
Padma Islami Life	19,158	20206.00		-1048.00
Express Insurance	42,114	87494.00		-45380.00
IBBL Mudaraba Bond	815	1161.00		-346.00

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

3. After analysing ledger of Dealer Account of Banco Securities Limited (Client Code No.: 27777, Bo ID No.: 1202150033195699) for the period from 01 January 2019 to 14 June 2021 it was found that the Company provided credit facility to its Dealer Account, which is presented below:

Code	Name	Date	Day-end Ledger Balance (BDT)
27777	Banco Securities Limited	04-11-20	-20,20,512.74
		05-11-20	-1,07,50,574.59
		08-11-20	-20574.59

It is appeared the company violated:

- Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010.

by providing credit facility to the Dealer Account.

4. Moreover, a difference of BDT 51,847,412.69 has been observed between the ledgers of Dealer Account provided at two different times on 14 June 2021. Some of these are given below:

Date	Printed at 02:49:15	Printed at 03:57:52
04-11-20	-2020512.74	4,98,26,899.95
05-11-20	-10750574.59	4,10,96,838.10
08-11-20	-20,574.59	5,18,26,838.10
11-11-20	180,520.31	5,20,27,933.00
24-11-20	43,19,179.97	5,61,66,592.66
25-11-20	81,69,593.97	6,00,17,006.66



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**It appeared that the Company violated:**

- Section 18 of the Securities and Exchange Ordinance, 1969;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing incorrect information in the ledger of dealer account printed at two different times on 14 June 2021.*

5. It is observed that no buy or sale was found in the ledger of Dealer Account of Banco Securities Limited after 09 December 2020. But as per the bank statement (A/C No: 1090340542041) of Dealer Account, several deposit and withdrawal were found on continuous basis after the mentioned date. It was observed that some deposits and withdrawals were made in the account of some specific persons who were clients of Banco Securities Limited. Moreover, some fund transfers were also found. These are given below:

Date	Account No.	Particulars	Amount (Withdrawal)	Amount (Deposit)
20-01-21	170329370001	Crane Properties Limited	20,00,000.00	
20-01-21	1090297080041	Banco Securities Limited	28,90,000.00	
21-01-21	1090297080041	Banco Securities Limited	750,000.00	
14-02-21		Fund Transfer (inflow)		70,00,000.00
14-02-21	1920714671		15,00,000.00	
18-02-21	1090297080101	Banco Securities Limited		65,00,000.00
23-02-21	1090297080041	Banco Securities Limited		78,00,000.00
23-02-21	1090297080101	Banco Securities Limited	70,00,000.00	
24-02-21	1090297080041	Banco Securities Limited		12,80,000.00
25-02-21		Transfer		38,00,000.00
03-03-21	1090297080041	Banco Securities Limited	1,260,000.00	
07-03-21	1090651211041	Banco Securities Limited		30,00,000.00
24-03-21		Transfer		90,00,000.00
24-03-21	1920714671/22803800		14,00,000	
24-03-21	1920714671/22803799		20,00,000	
24-03-21	1920714671/22803801		38,80,000	
25-03-21	22803802		1,490,000	
29-03-21	170235754001	Md. Farid Ahmed		35,00,000
29-03-21	170235754001	Md. Farid Ahmed		10,00,000
29-03-21	10272802	Kayser	10,00,000	
01-04-21	170235754001	Md. Farid Ahmed		25,00,000
01-04-21	170235754001	Md. Farid Ahmed		25,00,000

“মুজিববর্ষের অঙ্গীকার  
উন্নয়ন-অর্থায়নের উৎস হবে পুঁজিবাজার”





বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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Date	Client Code	Client Name	Amount	Total
05-04-21		Fund Transfer		46,00,000
06-04-21	00190428	Sahadat Hossain, Banco Securities Limited	50,00,000	
04-05-21	1007418959031	Kazi Alamgir		25,00,000
04-05-21	1090297080041	Banco Securities Limited	24,00,000	
09-05-21	0170102397811	Md. Ashraful Alam		10,00,000
09-05-21	22803818	Mr. Hamza	25,00,000	
08-06-21	1007418959031	Kazi Alamgir		13,00,000
10-06-21	1090297080041	Banco Securities Limited	69,00,000	

**It appeared that the company violated:**

- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

**by not maintaining the dealer bank account properly.**

6. Banco Securities Limited declared that the Company did not provide credit facility to their clients. However, after analysing client's receivable it was observed that the Company extended credit facility amounting to BDT 103,273,614.21 as on 09 June 2021. Some of the clients' ledger balance as on 09 June 2021 is given below:

Client Code	Name	Receivable
175	Mohammed Golam Nobi	28,226,060.67
176	Sharmin Sikander	12,747,090.53
19350	Mr. Abdul Muhith	10,539,447.81
61052	Shahana Akter	5,334,449.73
28748	Kazi Walid Hasan	2,941,268.94
283	Dr Choudhury Md Showkat Osman	2,924,810.31
40894	Ashraful Anum Chaudhury	2,273,104.72
K19	Jannat -Ara Mostafa	2,014,530.45
6300	Shamiul Islam	1,935,178.56
K23	Md. Abdus Alam	1,726,604.40
1352	A. Munim Choudhury	1,482,351.77
58163	Mohammad Mazharul Islam	1,439,750.00
11404	Banco Power Limited	1,431,941.27
16756	Jalal Ahmed	1,030,686.89
B33	Sk. Imtiaz Ali	947,421.58
S8	Md. Mahmudul Haque Ove	928,518.13
55020	Md Al-Amin	901,524.90
36066	Md. Oliur Rahman	880,105.41
S20	Muhammad Deloar Hossain	797,838.72
3020	Syed Nurul Alam	776,275.63
860	Md Shahinul Islam	695,895.71
58372	Khandaker Reza-E-Raquib	619,477.75

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## বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭

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4185	Shahnaz Chowdhury	549,027.11
36636	Dr. Shaiek Aziz Chowdhury	540,705.11
S9	Kazi Walid Hasan	473,317.25
46506	Muslim Mia	472,437.10
35992	Helal Ahmed	440,773.93
48499	Saleha Begum	322,653.83
27123	Mr. Abdul Halim	317,853.67
58480	Asadullah Al Galib	315,500.00
36376	Iftikhar Hussain Nadim	313,386.50
16312	Mohammad Zahangir	303,512.01
S2	Md. Enamul Haque Khan	291,363.90
40712	Heyder Zaman Aziz	285,067.12
35444	Sonagamithra Bhowmick	266,191.63
31700	Md Shipon Miah	249,765.45
58204	Ferdousi Shikder	247,865.99
35181	Kanak Deyf	247,512.86
47174	Md Kadir Ahmed	234,265.30
8938	Md. Iqbal Hossain	226,590.01
35341	Syed Nazmul Arefin	211,126.49
31670	Syeda Rahima Khatun	209,448.68
55389	Md. Khaled Al Mamun	198,747.30
29284	Mst. Shahida Begum	196,355.90
1013	Mahmud Shahid	191,263.20
36883	Sattabati Chokroborty	174,883.07
4433	Md. Shamsul Islam	164,807.43
60151	Mamunur Rashid	147,224.42
47610	Md Jafor Ullah Khan	145,891.37
60105	Sorwar Hossain	144,437.58
36174	Mustak Ahmed Chowdhury	132,054.59
7865	Syed Siraj Uddin Ahmed	131,810.49
36553	Kanan Chandra Das	131,190.14
61057	Antina Teresa Corraya	129,831.10
21149	Chandrima Hirok Sultana	127,097.14
36728	Farid Ahmed Chowdhury	120,382.21
60154	Motaleb Shah Chowdhury	117,642.00
36106	Md. Ankar Ali	114,294.04
7113	Md. Fayjur Rahman	113,580.99
20458	Muhammad Zahiduz Zaman Shopon	113,224.95
40763	Bodrul Alom	109,258.02
35096	Md. Abdus Salam	106,668.81
1394	Kamrul Hasan	105,200.72
45059	Md. Arafat Hossain	101,788.90

“মুজিববর্ষের অঙ্গীকার  
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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to the clients without margin agreement. The Company has also provided unauthorised credit facility to some directors' account.*

**A. Management of Banco Securities Limited:**

01. After analysing documents, it was found that Management of Banco Securities Limited was associated with some other companies, which are given below:

Sl No.	Name of Director	Position in Banco Securities Limited	Directorship/Ownership with other companies	Position	Address
1	Mr. Abdul Muhith	Chairman	Banco Finance and Investment Limited	Chairman	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Shuvra System Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Millennium Fisheries Limited	Chairman	Address not found
			Banco Smart Solutions	Director	Address not found
2	Mr. Md. Shafiul Azam	Director	Shuvra System Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Shuvra Fashions Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Classic Food Lab Limited	Chairman	Surma Tower, 59/2, Purana Paltan, Dhaka-1000
			Amulet Pharmaceuticals Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Banco Finance and Investments Limited	Managing Director	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Banco Power Limited	Managing Director	Address not found
			Banco Energy Generations Limited	Managing Director	34/2, Banani Bazar, 192/A, Eastern Road (3 <sup>rd</sup> Floor), Lane-01, New DOHS, Mohakhali, Dhaka-1206
			Banco Smart Solutions	Managing Director	Address not found
3	Ms. Bushra Chowdhury	Director	Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Subra Systems Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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It is also mentionable here that Subra Systems Limited submitted documents to DSE for IPO under qualified investor offer.

02. After analysing ledgers of Mr. Abdul Muhith (Chairman of Banco Securities Limited (Client Code No.: 19388, BO ID No.: 1202150021358554) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. Moreover, upon analysing another ledger of Mr. Abdul Muhith and Ms. Naima Muhith (Client Code No.:19350, BO ID No.:150006306422) for the period from 01 January 2020 to 06 June 2021 it has been observed that Banco Securities Limited extended credit facilities in this account. Details of which is mentioned below:

Date	Ledger Balance (BDT)
08-01-20	-11,990,507.81
15-01-20	-12,559,547.81
06-07-20	-13,401,117.81
20-08-20	-11,156,567.81
29-04-21	-10,989,447.81
03-05-21	-10,489,447.81
12-05-21	-10,539,447.81

However, during the mentioned period he deposited a total of BDT 8,648,940.00 and withdrew BDT 9,900,000.00.

**It appeared that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to Mr. Abdul Muhith, Chairman of Banco Securities Limited.*

03. After analysing ledger of Mrs. Bushra Chowdhury (Director of Banco Securities Limited, Client Code No.: 32, BO ID No.: 1202150016113489) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. However, Banco Securities Limited extended credit facility to the said client. Some of these are given below:

Date	Ledger Balance (BDT)
28-07-20	-2,419,100.89
07-09-20	-2,219,100.89

**It appeared to us that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010

*by extending credit facility to Mrs. Bushra Chowdhury, Director of Banco Securities Limited.*

“মুজিববর্ষের অঙ্গীকার  
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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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04. After analysing the ledger of Mr. Shafiul Azam (Director of Banco Securities Limited, Client Code No.: 28, BO ID No.: 1202150000151396) for the period from 01 January 2020 to 13 June 2021, it was observed that the client bought or sold securities only in 07 (seven) days whereas fund deposit and withdrawal were made several times in that account. During this period the client conducted transaction of share worth of BDT 11,458,674.00 but deposited total of BDT 261,909,018.16 and withdraw total BDT 209,913,897.52. Some of these are shown below:

Date	Deposit	Withdrawal (BDT)
08-03-20	5,050,000.00	5,000,000.00
07-10-20	11,500,000.00	1,750,000.00
11-10-20	3,400,000.00	500,000.00
25-10-20	2,050,000.00	
27-10-20		2,064,000.00
29-10-20	2,000,000.00	
01-11-20	2,000,000.00	3,240,000.00
03-11-20	3,000,000.00	560,000.00
08-11-20		2,389,500.00
09-11-20	4,224,000.00	
11-11-20	1,550,000.00	
22-11-20	2,379,500.00	1,470.00
23-11-20		2,126,470.00
02-12-20	1,260,000.00	1,271,210.00
14-12-20	340,000.00	4,492,000.00
15-12-20	2,325,000.00	3,308,000.00
24-12-20	21,173,500.00	600,000.00
27-12-20	2,098,000.00	4,847,000.00
29-12-20	7,100,000.00	300,000.00
03-01-21	4,200,000.00	380,000.00
04-01-21		1,600,000.00
13-01-21	2,130,000.00	40,000.00
26-01-21	4,950,000.00	
01-02-21	2,400,000.00	
03-02-21	1,100,000.00	3,264,000.00
07-02-21	2,593,000.00	
08-02-21	2,545,000.00	5,210,000.00
09-02-21		4,135,000.00
08-03-21	500,000.00	5,798,700.00
22-03-21	1,495,000.00	
29-03-21	10,366,000.00	
11-04-21	4,054,474.00	
06-06-21	5,100,000.00	
09-06-21	2,450,000.00	100,000.00

“মুজিববর্ষের অঙ্গীকার  
উন্নয়ন-অর্থায়নের উৎস হবে পুঁজিবাজার”



It is also mentionable here that in some transactions' particulars, several names were mentioned, which is shown below:

Date	Particular	Deposit (BDT)	Withdrawal (BDT)
11-04-21	Online Latifa Begum	40,54,474.00	
23-05-21	Foyez	20,00,000.00	
25-05-21	Personal		50,000
25-05-21	Crane Properties		300,000.00
25-05-21	Sobuj Bai Advertisement		575,000.00
25-05-21	Foyez vai-placement share Subra		4,00,000.00
27-05-21	Subra salary		20,00,000
27-05-21	Helal sir (Loan Refund)		200,000.00
27-05-21	Crane Properties(Loan Refund)		200,000.00
27-05-21	Munna Sir		80,000.00
31-05-21	Crane Properties		200,000.00
31-05-21	Subra	500,000.00	

**B. Some other clients, where unusual transaction noticed:**

01. After analysing ledger of Amulet Pharmaceuticals Limited (Client Code No. 58250, BO ID No.: not mentioned) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal on the aforesaid account.

However, after analysing Consolidated Customers' Account of Banco Securities Limited, it was found that fund deposit and withdrawal were done several times in favour of Amulet Pharmaceuticals Limited (Bank Account No. 0170252295041), which is shown below (data has been provided by the Company):

S.L.	Date	Bank Account	Name of the Account	Deposited Amount in CCA (BDT)	Withdrawal Amount From CCA (BDT)
1	30-04-19	0170252295041	Amulet Pharmaceuticals Ltd.	16,20,000	
2	02-05-19			44,50,000	
3	09-05-19			30,00,000	
4	16-05-19			23,00,000	
5	30-05-19			20,00,000	
6	13-06-19			50,00,000	
7	19-08-19				2,50,00,000
8	26-08-19			31,00,000	
9	27-08-19			15,00,000	
10	28-08-19			40,00,000	
11	03-09-19			12,00,000	
12	04-09-19			33,80,000	
13	05-09-19			17,00,000.00	



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
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14	08-09-19		25,50,000
15	09-09-19		
16	12-09-19		20,00,000
17	12-09-19		20,00,000
18	18-09-19		20,00,000
19	19-09-19		88,00,000
20	22-09-19		30,00,000
21	23-09-19		25,96,000
22	25-09-19		20,47,000
23	26-09-19		23,50,000
24	26-09-19		27,60,000
25	24-12-19		
26	07-10-20		24,00,000
27	08-10-20		22,00,000
			11,300,000
			34,00,000

It is mentionable here that Mr. Md. Shafiu Azam is the Chairman of Amulet Pharmaceuticals Limited as per the particulars of Directors available in the Company website.

It is also notable that on 19 August 2019 an amount of BDT 2,50,00,000.00 (BDT Two crore fifty lakh) has shown as withdrawal from the account number 01702522950041. Whereas, account number of Amulet Pharmaceuticals Limited is 0170252295041.

02. After analysing documents of Banco Finance & Investment Limited (Client Code No.: 15095, BO ID No.: 1202150015857032) it is observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 26 December 2016. Moreover, after analysing another account named Banco Finance & Investment Limited (Client Code No.: 16478, BO ID No.: 1202150016162365), it was observed that the client withdrew BDT 300,000.00 on 28 February 2008 without having any balance in this account. Besides, the client started buying share from 07 April 2008 without depositing any amount. After 11 February 2016, no share trade was found in this account while withdraw and annual fee payment were noticed. However, transactions were found till 27 December 2018. Besides, Banco Securities Limited extended credit facilities to this client. Moreover, this account was closed on 12 March 2019 though it had negative balance. Day end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance
24-04-16	-286,845,172.07
17-07-16	-286,845,672.07
29-08-16	-287,977,672.07
04-10-16	-289,059,654.07
24-10-16	-291,021,654.07
01-12-16	-291,148,480.07
03-04-16	-291,164,480.07
25-04-17	-291,269,480.07

“মুজিববর্ষের অঙ্গীকার  
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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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09-07-17	-291,269,930.07
19-10-17	-291,309,930.07
13-11-17	-291,409,930.07
22-11-17	-291,551,930.07
08-02-18	-291,701,930.07
10-07-18	-291,702,380.07
31-10-18	-291,852,380.07
27-12-18	-300,148,380.07

It appeared that the company violated

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

03. After analysing documents of Banco Power Limited (Client Code No.: 11404, BO ID No.: 1202150047830008 it has been observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 21 September 2015. After 09 July 2017, no share trade was found in this account while withdrawal and annual fee payment were noticed. However, it is worth mentioning that since the beginning of opening the account negative balance has been shown i.e. withdrawal has occurred from the account without depositing money. Day-end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance (BDT)
1.1.2012	0.00
28.11.2012	-29,000,000.00
11.12.2012	-34,000,000.00
26.12.2012	-36,000,000.00
30.12.2012	-34,500,000.00
1.1.2013	-34,000,000.00
19.07.2016	-10,035,196.27
2.8.2016	-10,135,196.27
10.08.2016	-10,155,196.27
30.08.2016	-10,955,196.27
28.07.2020	-1,431,941.27

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

04. After analysing ledger of BSLOWN (Client Code No.: 57940, BO ID # Not Found) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal. During the mentioned period BDT 390,188,762.00 was deposited and BDT 541,767,508.80 was withdrawn from this account.

Moreover, Banco Securities Limited extended credit facility to the following clients:

Date	Ledger (BDT)
27-05-21	-391,183,285.30
30-05-21	-392,612,882.30
31-05-21	-394,913,662.30
01-06-21	-395,513,662.30
02-06-21	-395,806,662.30
03-06-21	-396,900,412.30
06-06-21	-397,343,412.30

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969

05. After analysing ledger of Mr. Sahidur Rahman Chowdhury (Client Code No.: 12629, BO ID No.: 1202150000453198) same amount of deposit and withdrawal were found on 14 January 2021 as shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Contra date 05.01.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	
14-01-21	Contra date 09.12.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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06. After analysing the ledger of Mr. Mahabub Kazi (Client Code No.: 19444, BO ID No.: 1202150021540475) for the period from 01 January 2020 to 13 June 2021, no buy or sale was seen. However, money deposit and withdrawal were found. Few transactions are shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
24-12-20	Withdraw		10,00,000.00
24-12-20	Withdraw		10,00,000.00
24-12-20	Contra 04.10.2020	40,00,000.00	
04-01-21	Contra 02.12.2020	10,00,000.00	

07. After randomly scrutinising, it was observed that the Company opened more than one individual and joint BO Accounts of some single clients with the Company. Details of the accounts are given below:

S.L.	BO Identification Number	BO Type	Code	Full Name	BO Father/Husband	BO Mother
1	1202150015901313	Individual	16277	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Mrs.Monoara Begum
2	1202150028135741	Individual	51306	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Late Mrs Monoara Begum
3	1202150017541471	Individual	17552	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
4	1202150026788477	Individual	26091	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
5	1202150018210747	Individual	30814	Md. Umed Ali	Late Md. Haris Miah	Shitara Begum
6	1202150033346833	Individual	32453	MD. UMED ALI	MD. HARIS MIAH	MRS. SHITARA BEGUM
7	1202150000112407	Individual	73	Mohammad Hanif	Mohammad Idris	Hajera Begum
8	1202150066811886	Individual	58219	MOHAMMAD HANIF	MOHAMMAD IDRIS	HAJARA BEGUM
9	1202150001216229	Individual	1497	Mr Emdadul Haque Shamim	Late Aminul Haque Chowdhury	Mahamuda Begum
10	1202150005676604	Individual	9253	Mr Emdadul Haque Shamim	Late Aminul Haque	Mahmuda Begum
11	1202150014993798	Individual	15319	Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
12	1202150014994982	Individual		Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
13	1202150006246388	Individual	8729	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
14	1202150009702804	Individual	8831	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
15	1202150018277488	Individual	35251	Shahab Uddin Ahmed Quraishi	Late Saif Uddin Ahmed Quraishi	Late Jebun Nessa Quraishi
16	1202150029789741	Individual	36329	Shahab Uddin Ahmed Quraishi	Late Saifuddin Ahmed Quraishi	Late Zebun Nessa Quraishi

It appeared that the company violated:

• ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১)  
by maintaining more than one individual BO Accounts of the aforesaid single clients.

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## বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭

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যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক ১০ ফেব্রুয়ারী ২০২২ তারিখ বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/২৮৩ স্মারকমূলে Mr. A. Munim Choudhury, Director, Banco Securities Limited-কে ২৭ ফেব্রুয়ারী ২০২২ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। তিনি শুনানীতে উপস্থিত হন নাই এবং কোন লিখিত বক্তব্য কমিশনে দাখিল করেন নাই;

যেহেতু, Mr. A. Munim Choudhury উপর্যুক্ত কর্মকান্ডের ফলে Section 18 of the Securities and Exchange Ordinance, 1969; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১; Rule 7(3) of Securities and Exchange Rules, 2020; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২); Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010; 3(1) and (2) of the Margin Rules, 1999; 16(a) of the Securities and Exchange Ordinance, 1969; Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১) লংঘন করেছেন, যা সিকিউরিটিজ আইনের পরিপন্থী;

যেহেতু, Mr. A. Munim Choudhury - এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;

যেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য Mr. A. Munim Choudhury -কে অর্থদন্ড ধার্য করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 এ প্রদত্ত ক্ষমতাবলে-

- Mr. A. Munim Choudhury - কে ১.০০ (এক) কোটি টাকা অর্থদন্ড ধার্য করল যা অত্র আদেশের ৩০ (ত্রিশ) দিনের মধ্যে 'বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন' এর অনুকূলে ইস্যুকৃত ব্যাংক ড্রাফট/পে-অর্ডারের মাধ্যমে জমা প্রদান করতে হবে, অন্যথায় সিকিউরিটিজ আইন মোতাবেক পরবর্তী আইনানুগ ব্যবস্থা গ্রহণ করা হবে।

- উক্তরূপ ব্যর্থতা অব্যাহত থাকলে, অনুরূপ অব্যাহত থাকাকালীন প্রতিদিনের জন্য ১০ (দশ) হাজার টাকা অর্থ দন্ডেও দন্ডিত হইবেন।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,

ডঃ রুমানা ইসলাম  
কমিশনার

বিতরণ:

১। Mr. A. Munim Choudhury  
Director, Banco Securities Limited  
House-32, Road-9/A, Dhanmondi, Dhaka

“মুজিববর্ষের অঙ্গীকার  
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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৭১

তারিখ: সেপ্টেম্বর ১৪, ২০২০

জনাব মো: শফিউল আজম  
Director, Banco Securities Limited  
কনকর্ড টাওয়ার, ৫ সেগুনবাগিচা, ঢাকা।

বিষয়: আদেশ।

কমিশনের সেপ্টেম্বর ১৪, ২০২০ ইং তারিখের আদেশ নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৫ এর সত্যায়িত অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে

মাহমুদা শিরীন  
১৪.০৯.২০

মাহমুদা শিরীন  
যুগ্ম-পরিচালক

বিতরণঃ

- ১। চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি
- ২। নির্বাহী পরিচালক, এমআইএডি, বিএসইসি
- ৩। নির্বাহী পরিচালক, আইসিটিডি, বিএসইসি



নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৫

তারিখঃ সেপ্টেম্বর ১৪, ২০২৩

## আদেশ

যেহেতু, Securities and Exchange Ordinance, 1969 এর Section 2 (cc) মোতাবেক কমিশন অর্থ বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন যা বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩-এর অধীনে গঠিত;

যেহেতু, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পত্র নং BSEC/SRI/DSE/063/2021/546 dated 10 June 2021 মাধ্যমে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড Banco Securities Limited এ investigation কার্যক্রম পরিচালনা করেছে এবং এ সংক্রান্ত একটি প্রতিবেদন সেপ্টেম্বর ১৪, ২০২১ তারিখের পত্রের মাধ্যমে কমিশনে দাখিল করেছে। Investigation প্রতিবেদন থেকে, অন্যান্যের মধ্যে, নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

1. After examining the stock position of the Company, some differences were found between the DPA6 Report and BackOffice Software Stock Report considering the business date as on 09 June 2021:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers	44,912	45596		-684
JMI Syringes Medical	14,674	34143		-19,469
Grameenphone Limited	72,897	73840		-943
BD Submarine Cable	30,133	39371		-9,238
Unique Hotel & Resort	130,945	131060		-115
Robi Axiata Limited	660,788	1859650		-1,198,862
AB Bank Limited	1,053,602	1055975		-2,373
The City Bank Limited	191,481	132250		59,231
IFIC Bank Limited	1,914,222	1943320		-29,098
Islami Bank BD Limited	180,961	182704		-1,743
National Bank Limited	3,854,467	3553787		300,680
Pubali Bank Limited	432,034	2252755		-1,820,721
Rupali Bank Limited	83,756	83728		28
United Commercial Bank	558,109	517440		40,669
Uttara Bank Limited	719,130	732281		-13,151
ICB Islamic Bank	1,401,584	1388884		12,700
IDLC Finance Limited	49,856	39056		10,800
Eastern Bank Limited	52,024	54073		-2,049
United Finance Limited	164,253	164269		-16
Uttara Finance	75,659	74706		953
Al-Arafah Islami Bank	722,247	723062		-815
Prime Bank Limited	190,651	178541		12,110
Southeast Bank Limited	1,288,687	1131998		156,689
Dhaka Bank Limited	273,548	250425		23,123



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
NCCBL	598,811	332556		266,255
Social Islami Bank	417,841	418149		-308
Dutch Bangla Bank	28,794	65344		-36,550
MIDAS Financing Ltd.	147,586	148306		-720
Mutual Trust Bank	84,636	86337		-1,701
Standard Bank Ltd.	903,345	907172		-3,827
ONE Bank Limited	361,239	369970		-8,731
Bank Asia Limited	282,474	261498		20,976
Mercantile Bank Limited	402,213	388019		14,194
EXIM Bank Limited	1,061,354	1081617		-20,263
Peoples Leasing	979,168	979870		-702
Prime Finance	153,624	156435		-2,811
Premier Leasing	170,782	171007		-225
Islamic Finance Inv	59,042	64271		-5,229
Jamuna Bank Limited	336,008	350703		-14,695
LankaBangla Finance	401,381	1905643		-1,504,262
BIFC Limited	31,841	34639		-2,798
IPDC Finance Limited	74,922	101670		-26,748
BRAC Bank Limited	276,464	305485		-29,021
Shahjalal Islami Bank	300,011	435149		-135,138
The Premier Bank Ltd	805,432	847123		-41,691
BD Fin & Inv Co Ltd.	143,254	142704		550
Phoenix Finance	33,837	35976		-2,139
Int. Leasing And FSL	637,436	637895		-459
Trust Bank Limited	163,436	186217		-22,781
First Security Bank	968,519	1003445		-34,926
NRB Commercial Bank	50,300	159450		-109,150
Grameen MFO:Scheme 2	227,415	206513		20,902
Prime Finance 1st MF	38,226	39226		-1,000
EBL 1st Mutual Fund	306,971	307213		-242
ICB AMCL 2nd MF	62,350	64850		-2,500
ICB EP MF One: Sch 1	87,678	112828		-25,150
Trust Bank 1st MF	596,928	775540		-178,612
Prime Bank 1st ICB MF	145,947	150447		-4,500
DBH 1st Mutual Fund	121,565	128565		-7,000
IFIC Bank 1st MF	254,537	265292		-10,755
Phoenix Fin. 1st MF	65,350	69350		-4,000
ICB AMCL 3RD NRB MF	153,718	157218		-3,500
First Janata Bank MF	249,643	360196		-110,553
Green Delta MF	187,904	190904		-3,000
Popular Life 1st MF	224,925	237795		-12,870
IFIL Islamic MF-1	45,545	46735		-1,190
PHP First MF	211,746	220158		-8,412
AIBL 1st Islamic MF	98,081	104081		-6,000

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A-(B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Aftab Automobiles	102,496	102074		422
CAPM IBBL Islamic MF	18,056	23055		-4,999
Olympic Industries	21,564	19102		2,462
Monno Agro And GMF	5,288	5541		-253
Atlas Bangladesh Ltd	9,985	10001		-16
Quasem Industries	36,612	37760		-1,148
National Tubes Limited	26,630	26582		48
BD Thai Aluminium	117,251	117400		-149
Anwar Galvanizing	16,005	15905		100
Rangpur Foundry Ltd.	15,476	7476		8,000
BSRM Steel Limited	35,090	60675		-25,585
Deshbandhu Polymer	137,220	136455		765
GPH Ispat Limited	50,654	393992		-343,338
Bengal Windsor	97,257	97517		-260
BD Building Systems	163,766	75766		88,000
Appollo Ispat	1,606,010	3261171		-1,655,161
Shurwid Industries	75,432	67432		8,000
Ratanpur Steel	164,562	95062		69,500
Western Marine	319,062	208062		111,000
Ifad Autos Limited	40,816	19616		21,200
BD Steel Re-Rolling	48,975	43475		5,500
KDS Accessories Ltd	39,068	22522		16,546
BBS Cables Ltd	224,429	175704		48,725
Oimex Electrode Ltd	40,911	40887		24
Nahee Aluminium CPL	64,749	64744		5
BATBC	73,514	88438		-14,924
Zeal Bangla Sugar	74,427	119627		-45,200
AMCL	5,969	6499		-530
Rahima Food Corp Ltd	17,869	19686		-1,817
Fu-Wang Foods Ltd	315,134	315379		-245
Fine Foods Ltd	12,984	13222		-238
RD Food Products Ltd	32,512	32903		-391
Linde Bangladesh Ltd	2,900	2909		-9
Summit Power Ltd.	275,262	290695		-15,433
DESCO LTD.	27,775	27964		-189
Meghna Petroleum Ltd	12,486	12487		-1
Titas Gas T&D Co Ltd	110,357	207267		-96,910
Baraka Power Limited	151,797	152044		-247
MJL Bangladesh Ltd.	48,462	51177		-2,715
GBB Power Limited	47,511	47908		-397
Doreen Power Gen Sys	35,386	34886		500
Stylecraft Ltd.	10,255	10180		75
Desh Garments Limited	10,030	10245		-215
Tamijuddin Textile	5,865	4765		1,100
Delta Spinners Limited	373,658	-26279		399,937

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		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Sonargaon Textiles	67,152	67362		-210
Prime Textile Spin.	48,223	3585		44,638
Monno Fabrics Limited	85,000	92500		-7,500
Alltex Industries	79,003	-40997		120,000
Alif Manufacturing	368,195	318459		49,736
Square Textiles Limited	26,052	26767		-715
Metro Spinning Limited	149,526	155226		-5,700
R. N. Spinning Mills	1,032,098	2063449		-1,031,351
Malek Spinning Mills	60,188	63378		-3,190
Beximco Pharma	75,775	18869		56,906
Saiham Cotton Mills	80,015	80565		-550
ACI Limited	16,417	4993		11,424
Envoy Textiles Ltd.	37,158	36903		255
Argon Denims Limited	75,642	134154		-58,512
FAMILYTEX (BD) Ltd	1,941,589	2010089		-68,500
Mozaffar Ho Spn Mill	40,492	39344		1,148
Matin Spinning Mills	5,285	-18515		23,800
The IBN SINA Pharma	23,956	19554		4,402
Shasha Denims Limited	38,670	38644		26
Zaheen Spinning Limited	224,079	184581		39,498
National Polymer	38,715	34085		4,630
Dragon Sweater	169,053	166803		2,250
Square Pharma	219,949	211052		8,897
Queen South Textile	28,293	23976		4,317
Aman Cotton Fibrous	49,348	100048		-50,700
Keya Cosmetics Limited	2,766,339	2792846		-26,507
VFS Thread Dyeing	124,139	124049		90
M L Dyeing Limited	157,912	-926331		1,084,243
BEACON Pharma	53,297	53987		-690
Ring Shine Textiles	649,211	644062		5,149
Salvo Chemical	410,161	764369		-354,208
Central Pharma Limited	412,800	432300		-19,500
Maksons Spinning	348,740	348867		-127
FAR Chemical Ind Ltd	440,100	2321011		-1,880,911
ACME Laboratories	55,909	60409		-4,500
Advent Pharma Limited	40,686	29914		10,772
Silva Pharmaceutical	178,048	78048		100,000
Indo-Bangla Pharma	154,104	254868		-100,764
Silco Pharmaceutical	116,706	32206		84,500
Sonali Paper & Board	88	8		80
Bashundhara Paper	23,983	13983		10,000
Bangladesh Shipping	70,105	63655		6,450
Monno Ceramic	23,308	23286		22
Usmania Glass	17,981	18130		-149
BEXIMCO Limited	383,139	382884		255

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		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Heidelberg Cement	4,655	5055		-400
Eastern Housing Ltd.	50,896	51666		-770
Confidence Cement	36,428	37003		-575
National Housing	28,199	-16627		44,826
Summit Alliance Port	100,642	100414		228
Saif Powertec Limited	213,585	730085		-516,500
Standard Ceramic	5,253	5313		-60
Fu-Wang Ceramic	152,637	152846		-209
Aramit Cement Limited	16,926	15266		1,660
Shinepukur Ceramics	215,407	216180		-773
RAK Ceramics(BD) Ltd	148,677	150755		-2,078
Fortune Shoes Ltd	62,824	60550		2,274
Miracle Industries	69,636	73497		-3,861
Berger Paints BD Ltd	1,539	1639		-100
Aman Feed Limited	17,750	17575		175
BDCOM Online Limited	106,325	30325		76,000
Index Agro Ind. Ltd.	1,974	100974		-99,000
Lafarge Holcim Bd Ltd	567,674	119704		447,970
Intech Limited	27,627	27702		-75
M. I. Cement	28,105	28037		68
Agni Systems Limited	151,262	36262		115,000
Premier Cement Mills	3,600	3800		-200
aamra technologies	26,094	26440		-346
Genex Infosys Ltd	2,006	16774		-14,768
BGIC	34,583	28655		5,928
Green Delta Ins. Ltd	16,576	15826		750
Peoples Insurance	15,678	15779		-101
Janata Insurance	25,840	23928		1,912
Eastland Insurance	32,392	32474		-82
Rupali Insurance	105,840	31840		74,000
National Life Insurance	5,420	5413		7
Federal Insurance	69,888	118844		-48,956
Purabi Gen Insurance	22,432	31932		-9,500
Delta Life Insurance	77,647	86422		-8,775
Sandhani Life Insurance	78,583	105813		-27,230
Prime Insurance	2,836	2933		-97
Pioneer Ins Company Ltd	2,298	54798		-52,500
Agrani Ins. Co. Limited	80,542	66564		13,978
Mercantile Ins. Limited	27,981	28054		-73
Nitol Insurance Limited	16,150	-26150		42,300
Asia Pacific Ins. Com	213,423	369434		-156,011
Sonar Bangla Ins Ltd	41,135	42450		-1,315
Progressive Life Ins	9,629	172015		-162,386
Pragati Life Ins.	22,042	22148		-106
Paramount Insurance	247,673	284988		-37,315

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
CGIC	147,471	147567		-96
Continental Ins. Ltd	100,913	102703		-1,790
Northern Islami Ins.	164,268	189257		-24,989
Standard Insurance	48,573	-15444		64,017
Asia Insurance Ltd	48,183	8183		40,000
Rupali Life Insurance	7,979	-1276		9,255
Provati Insurance	15,099	-21021		36,120
Padma Islami Life	19,158	9308		9,850
Sunlife Insurance	11,938	6938		5,000
IBBL Mudaraba Bond	810	1155		-345

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

2. However, as per 06 June 2021, share difference between DPA6 Report and BackOffice Software Stock Report is shown below:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Daffodil Computers Limited	46,404	47222.00		-818.00
Grameenphone Limited	74,395	94465.00		-20070.00
BD Submarine Cable	29,033	29171.00		-138.00
Unique Hotel & Resort	130,945	281060.00		-150115.00
Robi Axiata Limited	659,134	1078810.00		-419676.00
AB Bank Limited	1,114,731	1244841.00		-130110.00
The City Bank Limited	177,299	184510.00		-7211.00
IFIC Bank Limited	2,036,072	2064246.00		-28174.00
Islami Bank BD Limited	180,978	182479.00		-1501.00
National Bank Limited	4,038,164	4090086.00		-51922.00
Pubali Bank Ltd.	430,051	432838.00		-2787.00
UCBL	542,813	549914.00		-7101.00
Uttara Bank Limited	717,490	723334.00		-5844.00
ICB Islamic Bank Limited	1,401,584	1402402.00		-818.00
Eastern Bank Limited	43,264	45313.00		-2049.00
United Finance Limited	162,253	172969.00		-10716.00
Uttara Finance	73,959	78107.00		-4148.00
Al-Arafah Islami Bank	623,247	624125.00		-878.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Prime Bank Limited	180,669	190533.00		-9864.00
Southeast Bank Limited	1,389,948	1393385.00		-3437.00
Dhaka Bank Limited	252,998	259494.00		-6496.00
NCCBL	548,623	553109.00		-4486.00
Social Islami Bank Limited	413,683	414106.00		-423.00
Dutch Bangla Bank	30,925	38309.00		-7384.00
MIDAS Financing Limited	194,886	198006.00		-3120.00
Mutual Trust Bank	84,636	86337.00		-1701.00
First Finance Limited	6,140,450	52504898.00		-46364448.00
Standard Bank Limited	876,605	877781.00		-1176.00
ONE Bank Limited	364,139	372995.00		-8856.00
Bank Asia Limited	267,554	267594.00		-40.00
Mercantile Bank Limited	521,164	536479.00		-15315.00
EXIM Bank Limited	1,056,207	1083918.00		-27711.00
Peoples Leasing	979,168	980616.00		-1448.00
Prime Finance	151,564	154375.00		-2811.00
Premier Leasing	168,867	169092.00		-225.00
Islamic Finance Investment	59,542	64816.00		-5274.00
Jamuna Bank Limited	333,698	606509.00		-272811.00
LankaBangla Finance	453,311	475046.00		-21735.00
BIFC Limited	31,841	34639.00		-2798.00
IPDC Finance Limited	64,937	77685.00		-12748.00
BRAC Bank Limited	276,068	306037.00		-29969.00
Shahjalal Islami Bank	297,388	332838.00		-35450.00
The Premier Bank Limited	909,664	977304.00		-67640.00
BD Fin & Inv Co Limited	147,217	154717.00		-7500.00
Phoenix Finance	33,837	36103.00		-2266.00
Int. Leasing And FSL	653,652	656111.00		-2459.00
Trust Bank Limited	162,963	176895.00		-13932.00
FAS Finance Inv Limited	1,654,653	1672103.00		-17450.00
First Security Bank	991,332	1026258.00		-34926.00
NRB Commercial Bank	49,300	49350.00		-50.00
GSP Finance (BD) Limited	357,719	371719.00		-14000.00
ICB	35,862	37135.00		-1273.00
Grameen MFO:Scheme 2	219,022	221226.00		-2204.00
Prime Finance 1st MF	36,516	37516.00		-1000.00
EBL 1st Mutual Fund	308,471	309965.00		-1494.00
ICB AMCL 2nd MF	62,350	64850.00		-2500.00
ICB EP MF One:Sch 1	87,678	94178.00		-6500.00
Trust Bank 1st MF	603,693	620827.00		-17134.00
Prime Bank 1st ICB MF	145,947	150447.00		-4500.00
DBH 1st Mutual Fund	121,565	129565.00		-8000.00
IFIC Bank 1st MF	220,833	231649.00		-10816.00
Phoenix Fin. 1st MF	65,350	69350.00		-4000.00

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
ICB AMCL 3RD NRB MF	153,718	157718.00		-4000.00
First Janata Bank MF	234,713	255719.00		-21006.00
Green Delta MF	179,184	182684.00		-3500.00
Popular Life 1st MF	244,855	258420.00		-13565.00
IFIL Islamic MF-1	45,545	47106.00		-1561.00
PHP First MF	179,446	193559.00		-14113.00
AIBL 1st Islamic MF	88,025	94025.00		-6000.00
LR Global BD MF One	8,855	13625.00		-4770.00
AB Bank 1st MF	122,070	133820.00		-11750.00
1st BD Fix Inc Fund	440,586	482586.00		-42000.00
EXIM Bank 1st MF	478,570	499070.00		-20500.00
Vanguard AML BDF MF1	13,380	21380.00		-8000.00
CAPM BDBL MF 01	126,725	127025.00		-300.00
Aftab Automobiles	139,696	139936.00		-240.00
Olympic Industries	20,094	20322.00		-228.00
SEML FBLSL Gr. Fund	190,336	192836.00		-2500.00
Singer BD Limited	27,929	28129.00		-200.00
Atlas Bangladesh Ltd	10,051	10067.00		-16.00
Quasem Industries	43,412	46042.00		-2630.00
BD Thai Aluminium	73,307	99544.00		-26237.00
Golden Son Limited	378,553	382934.00		-4381.00
BSRM Steel Limited	34,898	35911.00		-1013.00
Deshbandhu Polymer	131,820	148975.00		-17155.00
GPH Ispat Limited	50,456	52935.00		-2479.00
Bengal Windsor	104,257	109517.00		-5260.00
Appollo Ispat	1,598,350	1679102.00		-80752.00
Shurwid Industries	150,432	152032.00		-1600.00
Ratanpur Steel	164,562	166062.00		-1500.00
Western Marine	323,830	325830.00		-2000.00
Ifad Autos Limited	36,471	37021.00		-550.00
Olympic Accessories	300,169	305169.00		-5000.00
Yeakin Polymer Ltd	123,642	124582.00		-940.00
BBS Cables Ltd	217,039	217589.00		-550.00
Oimex Electrode Ltd	41,738	44238.00		-2500.00
Nahee Aluminium CPL	64,749	66749.00		-2000.00
S S Steel Limited	195,628	289628.00		-94000.00
Runner Automobiles	1,797	2297.00		-500.00
Coppertech Ind Ltd	13,860	15860.00		-2000.00
Walton Hi-Tech Ind.	647	732.00		-85.00
Dominage Steel BSL	11,062	14134.00		-3072.00
Mir Akh. Hossain Ltd	5,530	6225.00		-695.00
BATBC	72,865	83195.00		-10330.00
National Tea Co. Limited	11,890	11895.00		-5.00
AMCL	6,069	6599.00		-530.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Fu-Wang Foods Limited	304,334	306579.00		-2245.00
Beach Hatchery Limited	134,402	134466.00		-64.00
Fine Foods Limited	12,024	12262.00		-238.00
RD Food Products Limited	36,017	36747.00		-730.00
Golden Harvest Agro	163,411	168581.00		-5170.00
Emerald Oil Ind. Limited	32,413	37983.00		-5570.00
Linde Bangladesh Limited	2,900	2929.00		-29.00
Summit Power Limited	258,414	262644.00		-4230.00
DESCO Limited	27,525	27714.00		-189.00
Power Grid Co. of BD	30,425	40434.00		-10009.00
Meghna Petroleum Limited	12,730	12731.00		-1.00
Khulna Power Co. Limited	263,759	268020.00		-4261.00
Baraka Power Limited	150,497	157928.00		-7431.00
MJL Bangladesh Limited	48,646	52330.00		-3684.00
GBB Power Limited	49,961	50435.00		-474.00
Intraco Refueling	106,295	121295.00		-15000.00
Associated Oxygen	110,018	115550.00		-5532.00
Energypac Power Gen.	43,081	43096.00		-15.00
Lub-rref (BD) Limited	99,100	102815.00		-3715.00
Sonali Aansh Ind Limited	5,370	5570.00		-200.00
Alhaj Textile Mills	13,684	14909.00		-1225.00
Saiham Textile Mills	67,058	72058.00		-5000.00
Delta Spinners Limited	374,214	475684.00		-101470.00
Sonargaon Textiles	89,411	129621.00		-40210.00
Alif Industries Limited	78,119	83819.00		-5700.00
Alltex Industries	77,003	83826.00		-6823.00
Anlima Yarn Dyeing	28,474	32054.00		-3580.00
H.R. Textile Mills	6,404	6404.00		0.00
Alif Manufacturing	352,808	369711.00		-16903.00
Safko Spinning Mills	66,235	71910.00		-5675.00
Square Textiles Limited	26,052	27491.00		-1439.00
Metro Spinning Limited	190,579	256679.00		-66100.00
R. N. Spinning Mills	1,031,098	1035572.00		-4474.00
Malek Spinning Mills	49,468	175658.00		-126190.00
Beximco Pharma	74,520	75270.00		-750.00
Saiham Cotton Mills	81,615	83357.00		-1742.00
Generation Next Limited	920,830	930791.00		-9961.00
ACI Limited	16,409	16439.00		-30.00
Argon Denims Limited	75,692	78095.00		-2403.00
FAMILYTEX (BD) Limited	1,941,589	1947289.00		-5700.00
Matin Spinning Mills	5,285	5485.00		-200.00
Hwa Well Textiles BD	4,704	5704.00		-1000.00
Hamid Fabrics Limited	53,593	54619.00		-1026.00
C & A Textiles Limited	1,620,798	1623528.00		-2730.00

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Shasha Denims Limited	38,670	38956.00		-286.00
Zaheen Spinning Limited	224,079	224956.00		-877.00
Tosrifa Industries	14,319	17319.00		-3000.00
Simtex Industries	51,284	53285.00		-2001.00
S Alam CR Steels Limited	128,770	134270.00		-5500.00
Dragon Sweater	130,253	157683.00		-27430.00
Evince Textiles Limited	340,682	342682.00		-2000.00
Pacific Denims Limited	85,816	122824.00		-37008.00
Square Pharma	211,782	218866.00		-7084.00
Queen South Textile	22,793	27817.00		-5024.00
Aman Cotton Fibrous	49,548	49748.00		-200.00
Keya Cosmetics Limited	2,686,119	2894240.00		-208121.00
VFS Thread Dyeing	178,633	186342.00		-7709.00
M L Dyeing Limited	152,150	162415.00		-10265.00
ACI Formulations Limited	10,530	10685.00		-155.00
Kattali Textile Limited	32,883	55383.00		-22500.00
Esquire Knit Comp Limited	13,067	16567.00		-3500.00
Marico Bangladesh	1,135	1145.00		-10.00
BEACON Pharma	49,587	51162.00		-1575.00
New Line Clothings	3,806	12806.00		-9000.00
Active Fine Chemical	240,777	258277.00		-17500.00
Salvo Chemical	467,925	482255.00		-14330.00
Orion Pharma Limited	151,639	162740.00		-11101.00
Central Pharma Limited	412,260	419225.00		-6965.00
Maksons Spinning	350,540	370358.00		-19818.00
AFC Agro Biotech Limited	24,369	34869.00		-10500.00
The Dacca Dyeing	65,664	91878.00		-26214.00
FAR Chemical Ind Limited	460,700	496400.00		-35700.00
Advent Pharma Limited	43,886	62236.00		-18350.00
Silva Pharmaceutical	162,918	263418.00		-100500.00
Indo-Bangla Pharma	111,399	123399.00		-12000.00
Silco Pharmaceutical	123,556	258256.00		-134700.00
Khulna Printing	150,380	154680.00		-4300.00
Bashundhara Paper	29,097	30097.00		-1000.00
Bangladesh Shipping	66,647	69327.00		-2680.00
Usmania Glass	17,981	18130.00		-149.00
BEXIMCO Limited	456,482	511832.00		-55350.00
Heidelberg Cement	4,655	8699.00		-4044.00
Eastern Housing Limited	50,456	51226.00		-770.00
Confidence Cement	56,328	58428.00		-2100.00
National Housing	43,419	43423.00		-4.00
Summit Alliance Port	85,252	85361.00		-109.00
Saif Powertec Limited	183,295	189311.00		-6016.00
Standard Ceramic	5,250	5310.00		-60.00

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Fu-Wang Ceramic	152,837	157046.00		-4209.00
Shinepukur Ceramics	121,604	123822.00		-2218.00
RAK Ceramics(BD) Limited	148,677	151691.00		-3014.00
Fortune Shoes Limited	127,602	200712.00		-73110.00
Miracle Industries	61,566	61853.00		-287.00
Berger Paints BD Limited	1,528	1628.00		-100.00
Aman Feed Limited	16,450	16458.00		-8.00
ISN Limited	19,987	20592.00		-605.00
LafargeHolcim Bd Limited	557,154	557834.00		-680.00
Intech Limited	27,658	27913.00		-255.00
M. I. Cement	28,192	28790.00		-598.00
Agni Systems Limited	158,762	164611.00		-5849.00
Premier Cement Mills	3,600	3800.00		-200.00
aamra technologies	26,034	27580.00		-1546.00
IT Consultants Limited	11,491	12491.00		-1000.00
ADN Telecom Limited	26,543	28143.00		-1600.00
BGIC	35,083	35846.00		-763.00
Green Delta Ins. Limited	26,476	29346.00		-2870.00
United Insurance	10,459	13829.00		-3370.00
Peoples Insurance	15,678	17094.00		-1416.00
Eastland Insurance	31,592	31874.00		-282.00
Central Insurance Com	30,225	30725.00		-500.00
Karnaphuli Insurance Com	99,873	100873.00		-1000.00
Federal Insurance	79,789	87536.00		-7747.00
Purabi Gn Insurance	24,532	25132.00		-600.00
Pragati Ins Limited	20,683	28147.00		-7464.00
Sandhani Life Ins	71,553	83444.00		-11891.00
Prime Insurance	2,836	2933.00		-97.00
Pioneer Ins Co Limited	4,488	5778.00		-1290.00
Agrani Ins. Co. Limited	84,877	102489.00		-17612.00
Mercantile Ins. Limited	80,681	85954.00		-5273.00
Global Insurance Limited	40,245	49325.00		-9080.00
Popular Life Insurance	63,925	74025.00		-10100.00
Fareast Islami Life	63,638	67138.00		-3500.00
Nitol Insurance	15,650	23690.00		-8040.00
Asia Pacific Ins. Company	213,753	229073.00		-15320.00
Sonar Bangla Ins Limited	44,936	70111.00		-25175.00
Progressive Life Insurance	9,679	1704213.00		-1694534.00
Pragati Life Insurance	22,074	25130.00		-3056.00
Prime Islami Life	110,464	110482.00		-18.00
Paramount Insurance	159,896	219701.00		-59805.00
BGIC	144,208	145504.00		-1296.00
Continental Ins. Limited	96,990	101469.00		-4479.00
Northern Islami Insurance	135,678	140283.00		-4605.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Standard Insurance	150,407	159205.00		-8798.00
Republic Insurance	21,110	22210.00		-1100.00
Rupali Life Insurance	7,979	10879.00		-2900.00
Padma Islami Life	19,158	20206.00		-1048.00
Express Insurance	42,114	87494.00		-45380.00
IBBL Mudaraba Bond	815	1161.00		-346.00

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

*by not maintaining the records of securities of the clients properly.*

3. After analysing ledger of Dealer Account of Banco Securities Limited (Client Code No.: 27777, Bo ID No.: 1202150033195699) for the period from 01 January 2019 to 14 June 2021 it was found that the Company provided credit facility to its Dealer Account, which is presented below:

Code	Name	Date	Day-end Ledger Balance (BDT)
27777	Banco Securities Limited	04-11-20	-20,20,512.74
		05-11-20	-1,07,50,574.59
		08-11-20	-20574.59

It is appeared the company violated:

- Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010.

*by providing credit facility to the Dealer Account.*

4. Moreover, a difference of BDT 51,847,412.69 has been observed between the ledgers of Dealer Account provided at two different times on 14 June 2021. Some of these are given below:

Date	Printed at 02:49:15	Printed at 03:57:52
04-11-20	-2020512.74	4,98,26,899.95
05-11-20	-10750574.59	4,10,96,838.10
08-11-20	-20,574.59	5,18,26,838.10
11-11-20	180,520.31	5,20,27,933.00
24-11-20	43,19,179.97	5,61,66,592.66
25-11-20	81,69,593.97	6,00,17,006.66

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**It appeared that the Company violated:**

- Section 18 of the Securities and Exchange Ordinance, 1969;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing incorrect information in the ledger of dealer account printed at two different times on 14 June 2021.*

5. It is observed that no buy or sale was found in the ledger of Dealer Account of Banco Securities Limited after 09 December 2020. But as per the bank statement (A/C No: 1090340542041) of Dealer Account, several deposit and withdrawal were found on continuous basis after the mentioned date. It was observed that some deposits and withdrawals were made in the account of some specific persons who were clients of Banco Securities Limited. Moreover, some fund transfers were also found. These are given below:

Date	Account No.	Particulars	Amount (Withdrawal)	Amount (Deposit)
20-01-21	170329370001	Crane Properties Limited	20,00,000.00	
20-01-21	1090297080041	Banco Securities Limited	28,90,000.00	
21-01-21	1090297080041	Banco Securities Limited	750,000.00	
14-02-21		Fund Transfer (inflow)		70,00,000.00
14-02-21	1920714671		15,00,000.00	
18-02-21	1090297080101	Banco Securities Limited		65,00,000.00
23-02-21	1090297080041	Banco Securities Limited		78,00,000.00
23-02-21	1090297080101	Banco Securities Limited	70,00,000.00	
24-02-21	1090297080041	Banco Securities Limited		12,80,000.00
25-02-21		Transfer		38,00,000.00
03-03-21	1090297080041	Banco Securities Limited	1,260,000.00	
07-03-21	1090651211041	Banco Securities Limited		30,00,000.00
24-03-21		Transfer		90,00,000.00
24-03-21	1920714671/22803800		14,00,000	
24-03-21	1920714671/22803799		20,00,000	
24-03-21	1920714671/22803801		38,80,000	
25-03-21	22803802		1,490,000	
29-03-21	170235754001	Md. Farid Ahmed		35,00,000
29-03-21	170235754001	Md. Farid Ahmed		10,00,000
29-03-21	10272802	Kayser	10,00,000	
01-04-21	170235754001	Md. Farid Ahmed		25,00,000
01-04-21	170235754001	Md. Farid Ahmed		25,00,000

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Date	Client Code	Client Name	Amount	Total
05-04-21		Fund Transfer		46,00,000
06-04-21	00190428	Sahadat Hossain, Banco Securities Limited	50,00,000	
04-05-21	1007418959031	Kazi Alamgir		25,00,000
04-05-21	1090297080041	Banco Securities Limited	24,00,000	
09-05-21	0170102397811	Md. Ashraful Alam		10,00,000
09-05-21	22803818	Mr. Hamza	25,00,000	
08-06-21	1007418959031	Kazi Alamgir		13,00,000
10-06-21	1090297080041	Banco Securities Limited	69,00,000	

**It appeared that the company violated:**

- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

**by not maintaining the dealer bank account properly.**

6. Banco Securities Limited declared that the Company did not provide credit facility to their clients. However, after analysing client's receivable it was observed that the Company extended credit facility amounting to BDT 103,273,614.21 as on 09 June 2021. Some of the clients' ledger balance as on 09 June 2021 is given below:

Client Code	Name	Receivable
175	Mohammed Golam Nobil	28,226,060.67
176	Sharmin Sikander	12,747,090.53
19350	Mr. Abdul Muhith	10,539,447.81
61052	Shahana Akter	5,334,449.73
28748	Kazi Walid Hasan	2,941,268.94
283	Dr Choudhury Md Showkat Osman	2,924,810.31
40894	Ashraful Anum Choudhury	2,273,104.72
K19	Jannat -Ara Mostafa	2,014,530.45
6300	Shamiul Islam	1,935,178.56
K23	Md. Abdus Alam	1,726,604.40
1352	A. Munim Choudhury	1,482,351.77
58163	Mohammad Mazharul Islam	1,439,750.00
11404	Banco Power Limited	1,431,941.27
16756	Jalal Ahmed	1,030,686.89
B33	Sk. Imtiaz Ali	947,421.58
S8	Md. Mahmudul Haque Ove	928,518.13
55020	Md Al-Amin	901,524.90
36066	Md. Oliur Rahman	880,105.41
S20	Muhammad Deloar Hossain	797,838.72
3020	Syed Nurul Alam	776,275.63
860	Md Shahinul Islam	695,895.71
58372	Khandaker Reza-E-Raquib	619,477.75

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4185	Shahnaz Chowdhury	549,027.11
36636	Dr. Shaiek Aziz Chowdhury	540,705.11
S9	Kazi Walid Hasan	473,317.25
46506	Muslim Mia	472,437.10
35992	Helal Ahmed	440,773.93
48499	Saleha Begum	322,653.83
27123	Mr. Abdul Halim	317,853.67
58480	Asadullah Al Galib	315,500.00
36376	Iftikhar Hussain Nadim	313,386.50
16312	Mohammad Zahangir	303,512.01
S2	Md. Enamul Haque Khan	291,363.90
40712	Heyder Zaman Aziz	285,067.12
35444	Sonagamithra Bhowmick	266,191.63
31700	Md Shipon Miah	249,765.45
58204	Ferdousi Shikder	247,865.99
35181	Kanak Deyf	247,512.86
47174	Md Kadir Ahmed	234,265.30
8938	Md. Iqbal Hossain	226,590.01
35341	Syed Nazmul Arefin	211,126.49
31670	Syeda Rahima Khatun	209,448.68
55389	Md. Khaled Al Mamun	198,747.30
29284	Mst. Shahida Begum	196,355.90
1013	Mahmud Shahid	191,263.20
36883	Sattabati Chokroborty	174,883.07
4433	Md. Shamsul Islam	164,807.43
60151	Mamunur Rashid	147,224.42
47610	Md Jafor Ullah Khan	145,891.37
60105	Sorwar Hossain	144,437.58
36174	Mustak Ahmed Chowdhury	132,054.59
7865	Syed Siraj Uddin Ahmed	131,810.49
36553	Kanan Chandra Das	131,190.14
61057	Antina Teresa Corraya	129,831.10
21149	Chandrima Hirok Sultana	127,097.14
36728	Farid Ahmed Chowdhury	120,382.21
60154	Motaleb Shah Chowdhury	117,642.00
36106	Md. Ankar Ali	114,294.04
7113	Md. Fayjur Rahman	113,580.99
20458	Muhammad Zahiduz Zaman Shopon	113,224.95
40763	Bodrul Alom	109,258.02
35096	Md. Abdus Salam	106,668.81
1394	Kamrul Hasan	105,200.72
45059	Md. Arafat Hossain	101,788.90

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to the clients without margin agreement. The Company has also provided unauthorised credit facility to some directors' account.*

**A. Management of Banco Securities Limited:**

01. After analysing documents, it was found that Management of Banco Securities Limited was associated with some other companies, which are given below:

Sl No.	Name of Director	Position in Banco Securities Limited	Directorship/Ownership with other companies	Position	Address
1	Mr. Abdul Muhith	Chairman	Banco Finance and Investment Limited	Chairman	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Shuvra System Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Millennium Fisheries Limited	Chairman	Address not found
			Banco Smart Solutions	Director	Address not found
2	Mr. Md. Shafiu Azam	Director	Shuvra System Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Shuvra Fashions Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Classic Food Lab Limited	Chairman	Surma Tower, 59/2, Purana Paltan, Dhaka-1000
			Amulet Pharmaceuticals Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Banco Finance and Investments Limited	Managing Director	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Banco Power Limited	Managing Director	Address not found
			Banco Energy Generations Limited	Managing Director	34/2, Banani Bazar, 192/A, Eastern Road (3 <sup>rd</sup> Floor), Lane-01, New DOHS, Mohakhali, Dhaka-1206
			Banco Smart Solutions	Managing Director	Address not found
3	Ms. Bushra Chowdhury	Director	Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Subra Systems Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215



It is also mentionable here that Subra Systems Limited submitted documents to DSE for IPO under qualified investor offer.

02. After analysing ledgers of Mr. Abdul Muhith (Chairman of Banco Securities Limited (Client Code No.: 19388, BO ID No.: 1202150021358554) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. Moreover, upon analysing another ledger of Mr. Abdul Muhith and Ms. Naima Muhith (Client Code No.:19350, BO ID No.:150006306422) for the period from 01 January 2020 to 06 June 2021 it has been observed that Banco Securities Limited extended credit facilities in this account. Details of which is mentioned below:

Date	Ledger Balance (BDT)
08-01-20	-11,990,507.81
15-01-20	-12,559,547.81
06-07-20	-13,401,117.81
20-08-20	-11,156,567.81
29-04-21	-10,989,447.81
03-05-21	-10,489,447.81
12-05-21	-10,539,447.81

However, during the mentioned period he deposited a total of BDT 8,648,940.00 and withdrew BDT 9,900,000.00.

**It appeared that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to Mr. Abdul Muhith, Chairman of Banco Securities Limited.*

03. After analysing ledger of Mrs. Bushra Chowdhury (Director of Banco Securities Limited, Client Code No.: 32, BO ID No.: 1202150016113489) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. However, Banco Securities Limited extended credit facility to the said client. Some of these are given below:

Date	Ledger Balance (BDT)
28-07-20	-2,419,100.89
07-09-20	-2,219,100.89

**It appeared to us that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010

*by extending credit facility to Mrs. Bushra Chowdhury, Director of Banco Securities Limited.*



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04. After analysing the ledger of Mr. Shafiu Azam (Director of Banco Securities Limited, Client Code No.: 28, BO ID No.: 1202150000151396) for the period from 01 January 2020 to 13 June 2021, it was observed that the client bought or sold securities only in 07 (seven) days whereas fund deposit and withdrawal were made several times in that account. During this period the client conducted transaction of share worth of BDT 11,458,674.00 but deposited total of BDT 261,909,018.16 and withdraw total BDT 209,913,897.52. Some of these are shown below:

Date	Deposit	Withdrawal (BDT)
08-03-20	5,050,000.00	5,000,000.00
07-10-20	11,500,000.00	1,750,000.00
11-10-20	3,400,000.00	500,000.00
25-10-20	2,050,000.00	
27-10-20		2,064,000.00
29-10-20	2,000,000.00	
01-11-20	2,000,000.00	3,240,000.00
03-11-20	3,000,000.00	560,000.00
08-11-20		2,389,500.00
09-11-20	4,224,000.00	
11-11-20	1,550,000.00	
22-11-20	2,379,500.00	1,470.00
23-11-20		2,126,470.00
02-12-20	1,260,000.00	1,271,210.00
14-12-20	340,000.00	4,492,000.00
15-12-20	2,325,000.00	3,308,000.00
24-12-20	21,173,500.00	600,000.00
27-12-20	2,098,000.00	4,847,000.00
29-12-20	7,100,000.00	300,000.00
03-01-21	4,200,000.00	380,000.00
04-01-21		1,600,000.00
13-01-21	2,130,000.00	40,000.00
26-01-21	4,950,000.00	
01-02-21	2,400,000.00	
03-02-21	1,100,000.00	3,264,000.00
07-02-21	2,593,000.00	
08-02-21	2,545,000.00	5,210,000.00
09-02-21		4,135,000.00
08-03-21	500,000.00	5,798,700.00
22-03-21	1,495,000.00	
29-03-21	10,366,000.00	
11-04-21	4,054,474.00	
06-06-21	5,100,000.00	
09-06-21	2,450,000.00	100,000.00

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It is also mentionable here that in some transactions' particulars, several names were mentioned, which is shown below:

Date	Particular	Deposit (BDT)	Withdrawal (BDT)
11-04-21	Online Latifa Begum	40,54,474.00	
23-05-21	Foyez	20,00,000.00	
25-05-21	Personal		50,000
25-05-21	Crane Properties		300,000.00
25-05-21	Sobuj Bai Advertisement		575,000.00
25-05-21	Foyez vai-placement share Subra		4,00,000.00
27-05-21	Subra salary		20,00,000
27-05-21	Helal sir (Loan Refund)		200,000.00
27-05-21	Crane Properties(Loan Refund)		200,000.00
27-05-21	Munna Sir		80,000.00
31-05-21	Crane Properties		200,000.00
31-05-21	Subra	500,000.00	

**B. Some other clients, where unusual transaction noticed:**

01. After analysing ledger of Amulet Pharmaceuticals Limited (Client Code No. 58250, BO ID No.: not mentioned) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal on the aforesaid account.

However, after analysing Consolidated Customers' Account of Banco Securities Limited, it was found that fund deposit and withdrawal were done several times in favour of Amulet Pharmaceuticals Limited (Bank Account No. 0170252295041), which is shown below (data has been provided by the Company):

S.L.	Date	Bank Account	Name of the Account	Deposited Amount in CCA (BDT)	Withdrawal Amount From CCA (BDT)
1	30-04-19	0170252295041	Amulet Pharmaceuticals Ltd.	16,20,000	
2	02-05-19			44,50,000	
3	09-05-19			30,00,000	
4	16-05-19			23,00,000	
5	30-05-19			20,00,000	
6	13-06-19			50,00,000	
7	19-08-19				2,50,00,000
8	26-08-19			31,00,000	
9	27-08-19			15,00,000	
10	28-08-19			40,00,000	
11	03-09-19			12,00,000	
12	04-09-19			33,80,000	
13	05-09-19			17,00,000.00	

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14	08-09-19		25,50,000
15	09-09-19		20,00,000
16	12-09-19		20,00,000
17	12-09-19		20,00,000
18	18-09-19		88,00,000
19	19-09-19		30,00,000
20	22-09-19		25,96,000
21	23-09-19		20,47,000
22	25-09-19		23,50,000
23	26-09-19		27,60,000
24	26-09-19		24,00,000
25	24-12-19		22,00,000
26	07-10-20		11,300,000
27	08-10-20		34,00,000

It is mentionable here that Mr. Md. Shafiul Azam is the Chairman of Amulet Pharmaceuticals Limited as per the particulars of Directors available in the Company website.

It is also notable that on 19 August 2019 an amount of BDT 2,50,00,000.00 (BDT Two crore fifty lakh) has shown as withdrawal from the account number 01702522950041. Whereas, account number of Amulet Pharmaceuticals Limited is 0170252295041.

02. After analysing documents of Banco Finance & Investment Limited (Client Code No.: 15095, BO ID No.: 1202150015857032) it is observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 26 December 2016. Moreover, after analysing another account named Banco Finance & Investment Limited (Client Code No.: 16478, BO ID No.: 1202150016162365), it was observed that the client withdrew BDT 300,000.00 on 28 February 2008 without having any balance in this account. Besides, the client started buying share from 07 April 2008 without depositing any amount. After 11 February 2016, no share trade was found in this account while withdraw and annual fee payment were noticed. However, transactions were found till 27 December 2018. Besides, Banco Securities Limited extended credit facilities to this client. Moreover, this account was closed on 12 March 2019 though it had negative balance. Day end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance
24-04-16	-286,845,172.07
17-07-16	-286,845,672.07
29-08-16	-287,977,672.07
04-10-16	-289,059,654.07
24-10-16	-291,021,654.07
01-12-16	-291,148,480.07
03-04-16	-291,164,480.07
25-04-17	-291,269,480.07

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09-07-17	-291,269,930.07
19-10-17	-291,309,930.07
13-11-17	-291,409,930.07
22-11-17	-291,551,930.07
08-02-18	-291,701,930.07
10-07-18	-291,702,380.07
31-10-18	-291,852,380.07
27-12-18	-300,148,380.07

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

03. After analysing documents of Banco Power Limited (Client Code No.: 11404, BO ID No.: 1202150047830008 it has been observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 21 September 2015. After 09 July 2017, no share trade was found in this account while withdrawal and annual fee payment were noticed. However, it is worth mentioning that since the beginning of opening the account negative balance has been shown i.e. withdrawal has occurred from the account without depositing money. Day-end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance (BDT)
1.1.2012	0.00
28.11.2012	-29,000,000.00
11.12.2012	-34,000,000.00
26.12.2012	-36,000,000.00
30.12.2012	-34,500,000.00
1.1.2013	-34,000,000.00
19.07.2016	-10,035,196.27
2.8.2016	-10,135,196.27
10.08.2016	-10,155,196.27
30.08.2016	-10,955,196.27
28.07.2020	-1,431,941.27

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

04. After analysing ledger of BSLOWN (Client Code No.: 57940, BO ID # Not Found) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal. During the mentioned period BDT 390,188,762.00 was deposited and BDT 541,767,508.80 was withdrawn from this account.

Moreover, Banco Securities Limited extended credit facility to the following clients:

Date	Ledger (BDT)
27-05-21	-391,183,285.30
30-05-21	-392,612,882.30
31-05-21	-394,913,662.30
01-06-21	-395,513,662.30
02-06-21	-395,806,662.30
03-06-21	-396,900,412.30
06-06-21	-397,343,412.30

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969

05. After analysing ledger of Mr. Sahidur Rahman Chowdhury (Client Code No.: 12629, BO ID No.: 1202150000453198) same amount of deposit and withdrawal were found on 14 January 2021 as shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Contra date 05.01.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	
14-01-21	Contra date 09.12.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	



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06. After analysing the ledger of Mr. Mahabub Kazi (Client Code No.: 19444, BO ID No.: 1202150021540475) for the period from 01 January 2020 to 13 June 2021, no buy or sale was seen. However, money deposit and withdrawal were found. Few transactions are shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
24-12-20	Withdraw		10,00,000.00
24-12-20	Withdraw		10,00,000.00
24-12-20	Contra 04.10.2020	40,00,000.00	
04-01-21	Contra 02.12.2020	10,00,000.00	

07. After randomly scrutinising, it was observed that the Company opened more than one individual and joint BO Accounts of some single clients with the Company. Details of the accounts are given below:

S.L.	BO Identification Number	BO Type	Code	Full Name	BO Father/Husband	BO Mother
1	1202150015901313	Individual	16277	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Mrs.Monoara Begum
2	1202150028135741	Individual	51306	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Late Mrs Monoara Begum
3	1202150017541471	Individual	17552	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
4	1202150026788477	Individual	26091	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
5	1202150018210747	Individual	30814	Md. Umed Ali	Late Md. Haris Miah	Shitara Begum
6	1202150033346833	Individual	32453	MD. UMED ALI	MD. HARIS MIAH	MRS. SHITARA BEGUM
7	1202150000112407	Individual	73	Mohammad Hanif	Mohammad Idris	Hajera Begum
8	1202150066811886	Individual	58219	MOHAMMAD HANIF	MOHAMMAD IDRIS	HAJARA BEGUM
9	1202150001216229	Individual	1497	Mr Emdadul Haque Shamim	Late Aminul Haque Chowdhury	Mahamuda Begum
10	1202150005676604	Individual	9253	Mr Emdadul Haque Shamim	Late Aminul Haque	Mahmuda Begum
11	1202150014993798	Individual	15319	Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
12	1202150014994982	Individual		Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
13	1202150006246388	Individual	8729	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
14	1202150009702804	Individual	8831	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
15	1202150018277488	Individual	35251	Shahab Uddin Ahmed Quraishi	Late Saif Uddin Ahmed Quraishi	Late Jebun Nessa Quraishi
16	1202150029789741	Individual	36329	Shahab Uddin Ahmed Quraishi	Late Saifuddin Ahmed Quraishi	Late Zebun Nessa Quraishi

It appeared that the company violated:

- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১)  
by maintaining more than one individual BO Accounts of the aforesaid single clients.

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক ১০ ফেব্রুয়ারী ২০২২ তারিখ বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/২৮৩ স্মারকমূলে Mr. Md. Shafiul Azam, Director, Banco Securities Limited-কে ২৭ ফেব্রুয়ারী ২০২২ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। Mr. Md. Shafiul Azam কোন লিখিত বক্তব্য ছাড়াই শুনানীতে উপস্থিত হন। পরবর্তীতে বারবার যোগাযোগ করা সত্ত্বেও তিনি কোন লিখিত বক্তব্য কমিশনে দাখিল করেন নাই;

যেহেতু, Mr. Md. Shafiul Azam উপর্যুক্ত কর্মকাণ্ডের ফলে Section 18 of the Securities and Exchange Ordinance, 1969; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১; Rule 7(3) of Securities and Exchange Rules, 2020; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২); Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010; 3(1) and (2) of the Margin Rules, 1999; 16(a) of the Securities and Exchange Ordinance, 1969; Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১) লংঘন করেছেন, যা সিকিউরিটিজ আইনের পরিপন্থী;

যেহেতু, Mr. Md. Shafiul Azam- এর উপর্যুক্ত কর্মকাণ্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;


যেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য Mr. Md. Shafiul Azam -কে অর্থদণ্ড ধার্য করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 এ প্রদত্ত ক্ষমতাবলে-

- Mr. Md. Shafiul Azam- কে ১.০০ (এক) কোটি টাকা অর্থদণ্ড ধার্য করল যা অত্র আদেশের ৩০ (ত্রিশ) দিনের মধ্যে 'বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন' এর অনুকূলে ইস্যুকৃত ব্যাংক ড্রাফট/পে-অর্ডারের মাধ্যমে জমা প্রদান করতে হবে, অন্যথায় সিকিউরিটিজ আইন মোতাবেক পরবর্তী আইনানুগ ব্যবস্থা গ্রহণ করা হবে।

- উক্তরূপ ব্যর্থতা অব্যাহত থাকলে, অনুরূপ অব্যাহত থাকাকালীন প্রতিদিনের জন্য ১০ (দশ) হাজার টাকা অর্থ দণ্ডেও দণ্ডিত হইবেন।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,

  
০৪.০২.২৩  
ডঃ রুমানা ইসলাম  
কমিশনার

বিতরণ:

১। Mr. Md. Shafiul Azam  
Director, Banco Securities Limited  
Concord Tower, 5 Segunbagicha, Dhaka

“মুজিববর্ষের অঙ্গীকার  
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নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৭২

তারিখ: সেপ্টেম্বর ১৪, ২০২০

জনাব ওয়ালিউল হাসান চৌধুরী  
Director, Banco Securities Limited  
বাসা-৩২, রোড-৯/এ, ধানমন্ডি, ঢাকা।

বিষয়: আদেশ।

কমিশনের সেপ্টেম্বর ১৪, ২০২০ ইং তারিখের আদেশ নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৬ এর সত্যায়িত অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে

মাহমুদা শিরীন  
১৪.০৯.২০

মাহমুদা শিরীন  
যুগ্ম-পরিচালক

বিতরণঃ

- ১। চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি
- ২। নির্বাহী পরিচালক, এমআইএডি, বিএসইসি
- ৩। নির্বাহী পরিচালক, আইসিটিডি, বিএসইসি



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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তারিখঃ সেপ্টেম্বর ১৪, ২০২০

## আদেশ

যেহেতু, Securities and Exchange Ordinance, 1969 এর Section 2 (cc) মোতাবেক কমিশন অর্থ বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন যা বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩-এর অধীনে গঠিত;

যেহেতু, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পত্র নং BSEC/SRI/DSE/063/2021/546 dated 10 June 2021 মামামে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড Banco Securities Limited এ investigation কার্যক্রম পরিচালনা করেছে এবং এ সংক্রান্ত একটি প্রতিবেদন সেপ্টেম্বর ১৪, ২০২১ তারিখের পত্রের মাধ্যমে কমিশনে দাখিল করেছে। Investigation প্রতিবেদন থেকে, অন্যান্যের মধ্যে, নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

1. After examining the stock position of the Company, some differences were found between the DPA6 Report and BackOffice Software Stock Report considering the business date as on 09 June 2021:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Daffodil Computers	44,912	45596		-684
JMI Syringes Medical	14,674	34143		-19,469
Grameenphone Limited	72,897	73840		-943
BD Submarine Cable	30,133	39371		-9,238
Unique Hotel & Resort	130,945	131060		-115
Robi Axiata Limited	660,788	1859650		-1,198,862
AB Bank Limited	1,053,602	1055975		-2,373
The City Bank Limited	191,481	132250		59,231
IFIC Bank Limited	1,914,222	1943320		-29,098
Islami Bank BD Limited	180,961	182704		-1,743
National Bank Limited	3,854,467	3553787		300,680
Pubali Bank Limited	432,034	2252755		-1,820,721
Rupali Bank Limited	83,756	83728		28
United Commercial Bank	558,109	517440		40,669
Uttara Bank Limited	719,130	732281		-13,151
ICB Islamic Bank	1,401,584	1388884		12,700
IDLC Finance Limited	49,856	39056		10,800
Eastern Bank Limited	52,024	54073		-2,049
United Finance Limited	164,253	164269		-16
Uttara Finance	75,659	74706		953
Al-Arafah Islami Bank	722,247	723062		-815
Prime Bank Limited	190,651	178541		12,110
Southeast Bank Limited	1,288,687	1131998		156,689
Dhaka Bank Limited	273,548	250425		23,123
NCCBL	598,811	332556		266,255

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A-(B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Social Islami Bank	417,841	418149		-308
Dutch Bangla Bank	28,794	65344		-36,550
MIDAS Financing Ltd.	147,586	148306		-720
Mutual Trust Bank	84,636	86337		-1,701
Standard Bank Ltd.	903,345	907172		-3,827
ONE Bank Limited	361,239	369970		-8,731
Bank Asia Limited	282,474	261498		20,976
Mercantile Bank Limited	402,213	388019		14,194
EXIM Bank Limited	1,061,354	1081617		-20,263
Peoples Leasing	979,168	979870		-702
Prime Finance	153,624	156435		-2,811
Premier Leasing	170,782	171007		-225
Islamic Finance Inv	59,042	64271		-5,229
Jamuna Bank Limited	336,008	350703		-14,695
LankaBangla Finance	401,381	1905643		-1,504,262
BIFC Limited	31,841	34639		-2,798
IPDC Finance Limited	74,922	101670		-26,748
BRAC Bank Limited	276,464	305485		-29,021
Shahjalal Islami Bank	300,011	435149		-135,138
The Premier Bank Ltd	805,432	847123		-41,691
BD Fin & Inv Co Ltd.	143,254	142704		550
Phoenix Finance	33,837	35976		-2,139
Int. Leasing And FSL	637,436	637895		-459
Trust Bank Limited	163,436	186217		-22,781
First Security Bank	968,519	1003445		-34,926
NRB Commercial Bank	50,300	159450		-109,150
Grameen MFO:Scheme 2	227,415	206513		20,902
Prime Finance 1st MF	38,226	39226		-1,000
EBL 1st Mutual Fund	306,971	307213		-242
ICB AMCL 2nd MF	62,350	64850		-2,500
ICB EP MF One: Sch 1	87,678	112828		-25,150
Trust Bank 1st MF	596,928	775540		-178,612
Prime Bank 1st ICB MF	145,947	150447		-4,500
DBH 1st Mutual Fund	121,565	128565		-7,000
IFIC Bank 1st MF	254,537	265292		-10,755
Phoenix Fin. 1st MF	65,350	69350		-4,000
ICB AMCL 3RD NRB MF	153,718	157218		-3,500
First Janata Bank MF	249,643	360196		-110,553
Green Delta MF	187,904	190904		-3,000
Popular Life 1st MF	224,925	237795		-12,870
IFIL Islamic MF-1	45,545	46735		-1,190
PHP First MF	211,746	220158		-8,412
AIBL 1st Islamic MF	98,081	104081		-6,000
Aftab Automobiles	102,496	102074		422

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
CAPM IBBL Islamic MF	18,056	23055		-4,999
Olympic Industries	21,564	19102		2,462
Monno Agro And GMF	5,288	5541		-253
Atlas Bangladesh Ltd	9,985	10001		-16
Quasem Industries	36,612	37760		-1,148
National Tubes Limited	26,630	26582		48
BD Thai Aluminium	117,251	117400		-149
Anwar Galvanizing	16,005	15905		100
Rangpur Foundry Ltd.	15,476	7476		8,000
BSRM Steel Limited	35,090	60675		-25,585
Deshbandhu Polymer	137,220	136455		765
GPH Ispat Limited	50,654	393992		-343,338
Bengal Windsor	97,257	97517		-260
BD Building Systems	163,766	75766		88,000
Appollo Ispat	1,606,010	3261171		-1,655,161
Shurwid Industries	75,432	67432		8,000
Ratanpur Steel	164,562	95062		69,500
Western Marine	319,062	208062		111,000
Ifad Autos Limited	40,816	19616		21,200
BD Steel Re-Rolling	48,975	43475		5,500
KDS Accessories Ltd	39,068	22522		16,546
BBS Cables Ltd	224,429	175704		48,725
Oimex Electrode Ltd	40,911	40887		24
Nahee Aluminium CPL	64,749	64744		5
BATBC	73,514	88438		-14,924
Zeal Bangla Sugar	74,427	119627		-45,200
AMCL	5,969	6499		-530
Rahima Food Corp Ltd	17,869	19686		-1,817
Fu-Wang Foods Ltd	315,134	315379		-245
Fine Foods Ltd	12,984	13222		-238
RD Food Products Ltd	32,512	32903		-391
Linde Bangladesh Ltd	2,900	2909		-9
Summit Power Ltd.	275,262	290695		-15,433
DESCO LTD.	27,775	27964		-189
Meghna Petroleum Ltd	12,486	12487		-1
Titas Gas T&D Co Ltd	110,357	207267		-96,910
Baraka Power Limited	151,797	152044		-247
MJL Bangladesh Ltd.	48,462	51177		-2,715
GBB Power Limited	47,511	47908		-397
Doreen Power Gen Sys	35,386	34886		500
Stylecraft Ltd.	10,255	10180		75
Desh Garments Limited	10,030	10245		-215
Tamijuddin Textile	5,865	4765		1,100
Delta Spinners Limited	373,658	-26279		399,937
Sonargaon Textiles	67,152	67362		-210

“মুজিববর্ষের অঙ্গীকার  
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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
www.sec.gov.bd



Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Prime Textile Spin.	48,223	3585		44,638
Monno Fabrics Limited	85,000	92500		-7,500
Alltex Industries	79,003	-40997		120,000
Alif Manufacturing	368,195	318459		49,736
Square Textiles Limited	26,052	26767		-715
Metro Spinning Limited	149,526	155226		-5,700
R. N. Spinning Mills	1,032,098	2063449		-1,031,351
Malek Spinning Mills	60,188	63378		-3,190
Beximco Pharma	75,775	18869		56,906
Saiham Cotton Mills	80,015	80565		-550
ACI Limited	16,417	4993		11,424
Envoy Textiles Ltd.	37,158	36903		255
Argon Denims Limited	75,642	134154		-58,512
FAMILYTEX (BD) Ltd	1,941,589	2010089		-68,500
Mozaffar Ho Spn Mill	40,492	39344		1,148
Matin Spinning Mills	5,285	-18515		23,800
The IBN SINA Pharma	23,956	19554		4,402
Shasha Denims Limited	38,670	38644		26
Zaheen Spinning Limited	224,079	184581		39,498
National Polymer	38,715	34085		4,630
Dragon Sweater	169,053	166803		2,250
Square Pharma	219,949	211052		8,897
Queen South Textile	28,293	23976		4,317
Aman Cotton Fibrous	49,348	100048		-50,700
Keya Cosmetics Limited	2,766,339	2792846		-26,507
VFS Thread Dyeing	124,139	124049		90
M L Dyeing Limited	157,912	-926331		1,084,243
BEACON Pharma	53,297	53987		-690
Ring Shine Textiles	649,211	644062		5,149
Salvo Chemical	410,161	764369		-354,208
Central Pharma Limited	412,800	432300		-19,500
Maksons Spinning	348,740	348867		-127
FAR Chemical Ind Ltd	440,100	2321011		-1,880,911
ACME Laboratories	55,909	60409		-4,500
Advent Pharma Limited	40,686	29914		10,772
Silva Pharmaceutical	178,048	78048		100,000
Indo-Bangla Pharma	154,104	254868		-100,764
Silco Pharmaceutical	116,706	32206		84,500
Sonali Paper & Board	88	8		80
Bashundhara Paper	23,983	13983		10,000
Bangladesh Shipping	70,105	63655		6,450
Monno Ceramic	23,308	23286		22
Usmania Glass	17,981	18130		-149
BEXIMCO Limited	383,139	382884		255
Heidelberg Cement	4,655	5055		-400

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সিকিউরিটিজ কমিশন ভবন

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A-(B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Eastern Housing Ltd.	50,896	51666		-770
Confidence Cement	36,428	37003		-575
National Housing	28,199	-16627		44,826
Summit Alliance Port	100,642	100414		228
Saif Powertec Limited	213,585	730085		-516,500
Standard Ceramic	5,253	5313		-60
Fu-Wang Ceramic	152,637	152846		-209
Aramit Cement Limited	16,926	15266		1,660
Shinepukur Ceramics	215,407	216180		-773
RAK Ceramics(BD) Ltd	148,677	150755		-2,078
Fortune Shoes Ltd	62,824	60550		2,274
Miracle Industries	69,636	73497		-3,861
Berger Paints BD Ltd	1,539	1639		-100
Aman Feed Limited	17,750	17575		175
BDCOM Online Limited	106,325	30325		76,000
Index Agro Ind. Ltd.	1,974	100974		-99,000
Lafarge Holcim Bd Ltd	567,674	119704		447,970
Intech Limited	27,627	27702		-75
M. I. Cement	28,105	28037		68
Agni Systems Limited	151,262	36262		115,000
Premier Cement Mills	3,600	3800		-200
aamra technologies	26,094	26440		-346
Genex Infosys Ltd	2,006	16774		-14,768
BGIC	34,583	28655		5,928
Green Delta Ins. Ltd	16,576	15826		750
Peoples Insurance	15,678	15779		-101
Janata Insurance	25,840	23928		1,912
Eastland Insurance	32,392	32474		-82
Rupali Insurance	105,840	31840		74,000
National Life Insurance	5,420	5413		7
Federal Insurance	69,888	118844		-48,956
Purabi Gen Insurance	22,432	31932		-9,500
Delta Life Insurance	77,647	86422		-8,775
Sandhani Life Insurance	78,583	105813		-27,230
Prime Insurance	2,836	2933		-97
Pioneer Ins Company Ltd	2,298	54798		-52,500
Agrani Ins. Co. Limited	80,542	66564		13,978
Mercantile Ins. Limited	27,981	28054		-73
Nitol Insurance Limited	16,150	-26150		42,300
Asia Pacific Ins. Com	213,423	369434		-156,011
Sonar Bangla Ins Ltd	41,135	42450		-1,315
Progressive Life Ins	9,629	172015		-162,386
Pragati Life Ins.	22,042	22148		-106
Paramount Insurance	247,673	284988		-37,315
CGIC	147,471	147567		-96

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Continental Ins. Ltd	100,913	102703		-1,790
Northern Islami Ins.	164,268	189257		-24,989
Standard Insurance	48,573	-15444		64,017
Asia Insurance Ltd	48,183	8183		40,000
Rupali Life Insurance	7,979	-1276		9,255
Provati Insurance	15,099	-21021		36,120
Padma Islami Life	19,158	9308		9,850
Sunlife Insurance	11,938	6938		5,000
IBBL Mudaraba Bond	810	1155		-345

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

2. However, as per 06 June 2021, share difference between DPA6 Report and BackOffice Software Stock Report is shown below:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers Limited	46,404	47222.00		-818.00
Grameenphone Limited	74,395	94465.00		-20070.00
BD Submarine Cable	29,033	29171.00		-138.00
Unique Hotel & Resort	130,945	281060.00		-150115.00
Robi Axiata Limited	659,134	1078810.00		-419676.00
AB Bank Limited	1,114,731	1244841.00		-130110.00
The City Bank Limited	177,299	184510.00		-7211.00
IFIC Bank Limited	2,036,072	2064246.00		-28174.00
Islami Bank BD Limited	180,978	182479.00		-1501.00
National Bank Limited	4,038,164	4090086.00		-51922.00
Pubali Bank Ltd.	430,051	432838.00		-2787.00
UCBL	542,813	549914.00		-7101.00
Uttara Bank Limited	717,490	723334.00		-5844.00
ICB Islamic Bank Limited	1,401,584	1402402.00		-818.00
Eastern Bank Limited	43,264	45313.00		-2049.00
United Finance Limited	162,253	172969.00		-10716.00
Uttara Finance	73,959	78107.00		-4148.00
Al-Arafah Islami Bank	623,247	624125.00		-878.00
Prime Bank Limited	180,669	190533.00		-9864.00

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Southeast Bank Limited	1,389,948	1393385.00		-3437.00
Dhaka Bank Limited	252,998	259494.00		-6496.00
NCCBL	548,623	553109.00		-4486.00
Social Islami Bank Limited	413,683	414106.00		-423.00
Dutch Bangla Bank	30,925	38309.00		-7384.00
MIDAS Financing Limited	194,886	198006.00		-3120.00
Mutual Trust Bank	84,636	86337.00		-1701.00
First Finance Limited	6,140,450	52504898.00		-46364448.00
Standard Bank Limited	876,605	877781.00		-1176.00
ONE Bank Limited	364,139	372995.00		-8856.00
Bank Asia Limited	267,554	267594.00		-40.00
Mercantile Bank Limited	521,164	536479.00		-15315.00
EXIM Bank Limited	1,056,207	1083918.00		-27711.00
Peoples Leasing	979,168	980616.00		-1448.00
Prime Finance	151,564	154375.00		-2811.00
Premier Leasing	168,867	169092.00		-225.00
Islamic Finance Investment	59,542	64816.00		-5274.00
Jamuna Bank Limited	333,698	606509.00		-272811.00
LankaBangla Finance	453,311	475046.00		-21735.00
BIFC Limited	31,841	34639.00		-2798.00
IPDC Finance Limited	64,937	77685.00		-12748.00
BRAC Bank Limited	276,068	306037.00		-29969.00
Shahjalal Islami Bank	297,388	332838.00		-35450.00
The Premier Bank Limited	909,664	977304.00		-67640.00
BD Fin & Inv Co Limited	147,217	154717.00		-7500.00
Phoenix Finance	33,837	36103.00		-2266.00
Int. Leasing And FSL	653,652	656111.00		-2459.00
Trust Bank Limited	162,963	176895.00		-13932.00
FAS Finance Inv Limited	1,654,653	1672103.00		-17450.00
First Security Bank	991,332	1026258.00		-34926.00
NRB Commercial Bank	49,300	49350.00		-50.00
GSP Finance (BD) Limited	357,719	371719.00		-14000.00
ICB	35,862	37135.00		-1273.00
Grameen MFO:Scheme 2	219,022	221226.00		-2204.00
Prime Finance 1st MF	36,516	37516.00		-1000.00
EBL 1st Mutual Fund	308,471	309965.00		-1494.00
ICB AMCL 2nd MF	62,350	64850.00		-2500.00
ICB EP MF One:Sch 1	87,678	94178.00		-6500.00
Trust Bank 1st MF	603,693	620827.00		-17134.00
Prime Bank 1st ICB MF	145,947	150447.00		-4500.00
DBH 1st Mutual Fund	121,565	129565.00		-8000.00
IFIC Bank 1st MF	220,833	231649.00		-10816.00
Phoenix Fin. 1st MF	65,350	69350.00		-4000.00
ICB AMCL 3RD NRB MF	153,718	157718.00		-4000.00

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
First Janata Bank MF	234,713	255719.00		-21006.00
Green Delta MF	179,184	182684.00		-3500.00
Popular Life 1st MF	244,855	258420.00		-13565.00
IFIL Islamic MF-1	45,545	47106.00		-1561.00
PHP First MF	179,446	193559.00		-14113.00
AIBL 1st Islamic MF	88,025	94025.00		-6000.00
LR Global BD MF One	8,855	13625.00		-4770.00
AB Bank 1st MF	122,070	133820.00		-11750.00
1st BD Fix Inc Fund	440,586	482586.00		-42000.00
EXIM Bank 1st MF	478,570	499070.00		-20500.00
Vanguard AML BDF MF1	13,380	21380.00		-8000.00
CAPM BDBL MF 01	126,725	127025.00		-300.00
Aftab Automobiles	139,696	139936.00		-240.00
Olympic Industries	20,094	20322.00		-228.00
SEML FBLSL Gr. Fund	190,336	192836.00		-2500.00
Singer BD Limited	27,929	28129.00		-200.00
Atlas Bangladesh Ltd	10,051	10067.00		-16.00
Quasem Industries	43,412	46042.00		-2630.00
BD Thai Aluminium	73,307	99544.00		-26237.00
Golden Son Limited	378,553	382934.00		-4381.00
BSRM Steel Limited	34,898	35911.00		-1013.00
Deshbandhu Polymer	131,820	148975.00		-17155.00
GPH Ispat Limited	50,456	52935.00		-2479.00
Bengal Windsor	104,257	109517.00		-5260.00
Appollo Ispat	1,598,350	1679102.00		-80752.00
Shurwid Industries	150,432	152032.00		-1600.00
Ratanpur Steel	164,562	166062.00		-1500.00
Western Marine	323,830	325830.00		-2000.00
Ifad Autos Limited	36,471	37021.00		-550.00
Olympic Accessories	300,169	305169.00		-5000.00
Yeakin Polymer Ltd	123,642	124582.00		-940.00
BBS Cables Ltd	217,039	217589.00		-550.00
Oimex Electrode Ltd	41,738	44238.00		-2500.00
Nahee Aluminium CPL	64,749	66749.00		-2000.00
S S Steel Limited	195,628	289628.00		-94000.00
Runner Automobiles	1,797	2297.00		-500.00
Coppertech Ind Ltd	13,860	15860.00		-2000.00
Walton Hi-Tech Ind.	647	732.00		-85.00
Dominage Steel BSL	11,062	14134.00		-3072.00
Mir Akh. Hossain Ltd	5,530	6225.00		-695.00
BATBC	72,865	83195.00		-10330.00
National Tea Co. Limited	11,890	11895.00		-5.00
AMCL	6,069	6599.00		-530.00
Fu-Wang Foods Limited	304,334	306579.00		-2245.00

*(Handwritten signature)*

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Beach Hatchery Limited	134,402	134466.00		-64.00
Fine Foods Limited	12,024	12262.00		-238.00
RD Food Products Limited	36,017	36747.00		-730.00
Golden Harvest Agro	163,411	168581.00		-5170.00
Emerald Oil Ind. Limited	32,413	37983.00		-5570.00
Linde Bangladesh Limited	2,900	2929.00		-29.00
Summit Power Limited	258,414	262644.00		-4230.00
DESCO Limited	27,525	27714.00		-189.00
Power Grid Co. of BD	30,425	40434.00		-10009.00
Meghna Petroleum Limited	12,730	12731.00		-1.00
Khulna Power Co. Limited	263,759	268020.00		-4261.00
Baraka Power Limited	150,497	157928.00		-7431.00
MJL Bangladesh Limited	48,646	52330.00		-3684.00
GBB Power Limited	49,961	50435.00		-474.00
Intraco Refueling	106,295	121295.00		-15000.00
Associated Oxygen	110,018	115550.00		-5532.00
Energypac Power Gen.	43,081	43096.00		-15.00
Lub-rref (BD) Limited	99,100	102815.00		-3715.00
Sonali Aansh Ind Limited	5,370	5570.00		-200.00
Alhaj Textile Mills	13,684	14909.00		-1225.00
Saiham Textile Mills	67,058	72058.00		-5000.00
Delta Spinners Limited	374,214	475684.00		-101470.00
Sonargaon Textiles	89,411	129621.00		-40210.00
Alif Industries Limited	78,119	83819.00		-5700.00
Alltex Industries	77,003	83826.00		-6823.00
Anlima Yarn Dyeing	28,474	32054.00		-3580.00
H.R. Textile Mills	6,404	6404.00		0.00
Alif Manufacturing	352,808	369711.00		-16903.00
Safko Spinning Mills	66,235	71910.00		-5675.00
Square Textiles Limited	26,052	27491.00		-1439.00
Metro Spinning Limited	190,579	256679.00		-66100.00
R. N. Spinning Mills	1,031,098	1035572.00		-4474.00
Malek Spinning Mills	49,468	175658.00		-126190.00
Beximco Pharma	74,520	75270.00		-750.00
Saiham Cotton Mills	81,615	83357.00		-1742.00
Generation Next Limited	920,830	930791.00		-9961.00
ACI Limited	16,409	16439.00		-30.00
Argon Denims Limited	75,692	78095.00		-2403.00
FAMILYTEX (BD) Limited	1,941,589	1947289.00		-5700.00
Matin Spinning Mills	5,285	5485.00		-200.00
Hwa Well Textiles BD	4,704	5704.00		-1000.00
Hamid Fabrics Limited	53,593	54619.00		-1026.00
C & A Textiles Limited	1,620,798	1623528.00		-2730.00
Shasha Denims Limited	38,670	38956.00		-286.00

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Zaheen Spinning Limited	224,079	224956.00		-877.00
Tosrifa Industries	14,319	17319.00		-3000.00
Simtex Industries	51,284	53285.00		-2001.00
S Alam CR Steels Limited	128,770	134270.00		-5500.00
Dragon Sweater	130,253	157683.00		-27430.00
Evince Textiles Limited	340,682	342682.00		-2000.00
Pacific Denims Limited	85,816	122824.00		-37008.00
Square Pharma	211,782	218866.00		-7084.00
Queen South Textile	22,793	27817.00		-5024.00
Aman Cotton Fibrous	49,548	49748.00		-200.00
Keya Cosmetics Limited	2,686,119	2894240.00		-208121.00
VFS Thread Dyeing	178,633	186342.00		-7709.00
M L Dyeing Limited	152,150	162415.00		-10265.00
ACI Formulations Limited	10,530	10685.00		-155.00
Kattali Textile Limited	32,883	55383.00		-22500.00
Esquire Knit Comp Limited	13,067	16567.00		-3500.00
Marico Bangladesh	1,135	1145.00		-10.00
BEACON Pharma	49,587	51162.00		-1575.00
New Line Clothings	3,806	12806.00		-9000.00
Active Fine Chemical	240,777	258277.00		-17500.00
Salvo Chemical	467,925	482255.00		-14330.00
Orion Pharma Limited	151,639	162740.00		-11101.00
Central Pharma Limited	412,260	419225.00		-6965.00
Maksons Spinning	350,540	370358.00		-19818.00
AFC Agro Biotech Limited	24,369	34869.00		-10500.00
The Dacca Dyeing	65,664	91878.00		-26214.00
FAR Chemical Ind Limited	460,700	496400.00		-35700.00
Advent Pharma Limited	43,886	62236.00		-18350.00
Silva Pharmaceutical	162,918	263418.00		-100500.00
Indo-Bangla Pharma	111,399	123399.00		-12000.00
Silco Pharmaceutical	123,556	258256.00		-134700.00
Khulna Printing	150,380	154680.00		-4300.00
Bashundhara Paper	29,097	30097.00		-1000.00
Bangladesh Shipping	66,647	69327.00		-2680.00
Usmania Glass	17,981	18130.00		-149.00
BEXIMCO Limited	456,482	511832.00		-55350.00
Heidelberg Cement	4,655	8699.00		-4044.00
Eastern Housing Limited	50,456	51226.00		-770.00
Confidence Cement	56,328	58428.00		-2100.00
National Housing	43,419	43423.00		-4.00
Summit Alliance Port	85,252	85361.00		-109.00
Saif Powertec Limited	183,295	189311.00		-6016.00
Standard Ceramic	5,250	5310.00		-60.00
Fu-Wang Ceramic	152,837	157046.00		-4209.00

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Shinepukur Ceramics	121,604	123822.00		-2218.00
RAK Ceramics(BD) Limited	148,677	151691.00		-3014.00
Fortune Shoes Limited	127,602	200712.00		-73110.00
Miracle Industries	61,566	61853.00		-287.00
Berger Paints BD Limited	1,528	1628.00		-100.00
Aman Feed Limited	16,450	16458.00		-8.00
ISN Limited	19,987	20592.00		-605.00
LafargeHolcim Bd Limited	557,154	557834.00		-680.00
Intech Limited	27,658	27913.00		-255.00
M. I. Cement	28,192	28790.00		-598.00
Agni Systems Limited	158,762	164611.00		-5849.00
Premier Cement Mills	3,600	3800.00		-200.00
aamra technologies	26,034	27580.00		-1546.00
IT Consultants Limited	11,491	12491.00		-1000.00
ADN Telecom Limited	26,543	28143.00		-1600.00
BGIC	35,083	35846.00		-763.00
Green Delta Ins. Limited	26,476	29346.00		-2870.00
United Insurance	10,459	13829.00		-3370.00
Peoples Insurance	15,678	17094.00		-1416.00
Eastland Insurance	31,592	31874.00		-282.00
Central Insurance Com	30,225	30725.00		-500.00
Karnaphuli Insurance Com	99,873	100873.00		-1000.00
Federal Insurance	79,789	87536.00		-7747.00
Purabi Gn Insurance	24,532	25132.00		-600.00
Pragati Ins Limited	20,683	28147.00		-7464.00
Sandhani Life Ins	71,553	83444.00		-11891.00
Prime Insurance	2,836	2933.00		-97.00
Pioneer Ins Co Limited	4,488	5778.00		-1290.00
Agrani Ins. Co. Limited	84,877	102489.00		-17612.00
Mercantile Ins. Limited	80,681	85954.00		-5273.00
Global Insurance Limited	40,245	49325.00		-9080.00
Popular Life Insurance	63,925	74025.00		-10100.00
Fareast Islami Life	63,638	67138.00		-3500.00
Nitol Insurance	15,650	23690.00		-8040.00
Asia Pacific Ins. Company	213,753	229073.00		-15320.00
Sonar Bangla Ins Limited	44,936	70111.00		-25175.00
Progressive Life Insurance	9,679	1704213.00		-1694534.00
Pragati Life Insurance	22,074	25130.00		-3056.00
Prime Islami Life	110,464	110482.00		-18.00
Paramount Insurance	159,896	219701.00		-59805.00
BGIC	144,208	145504.00		-1296.00
Continental Ins. Limited	96,990	101469.00		-4479.00
Northern Islami Insurance	135,678	140283.00		-4605.00
Standard Insurance	150,407	159205.00		-8798.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Republic Insurance	21,110	22210.00		-1100.00
Rupali Life Insurance	7,979	10879.00		-2900.00
Padma Islami Life	19,158	20206.00		-1048.00
Express Insurance	42,114	87494.00		-45380.00
IBBL Mudaraba Bond	815	1161.00		-346.00

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

3. After analysing ledger of Dealer Account of Banco Securities Limited (Client Code No.: 27777, Bo ID No.: 1202150033195699) for the period from 01 January 2019 to 14 June 2021 it was found that the Company provided credit facility to its Dealer Account, which is presented below:

Code	Name	Date	Day-end Ledger Balance (BDT)
27777	Banco Securities Limited	04-11-20	-20,20,512.74
		05-11-20	-1,07,50,574.59
		08-11-20	-20574.59

It is appeared the company violated:

- Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010.

by providing credit facility to the Dealer Account.

4. Moreover, a difference of BDT 51,847,412.69 has been observed between the ledgers of Dealer Account provided at two different times on 14 June 2021. Some of these are given below:

Date	Printed at 02:49:15	Printed at 03:57:52
04-11-20	-2020512.74	4,98,26,899.95
05-11-20	-10750574.59	4,10,96,838.10
08-11-20	-20,574.59	5,18,26,838.10
11-11-20	180,520.31	5,20,27,933.00
24-11-20	43,19,179.97	5,61,66,592.66
25-11-20	81,69,593.97	6,00,17,006.66

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**It appeared that the Company violated:**

- Section 18 of the Securities and Exchange Ordinance, 1969;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing incorrect information in the ledger of dealer account printed at two different times on 14 June 2021.*

5. It is observed that no buy or sale was found in the ledger of Dealer Account of Banco Securities Limited after 09 December 2020. But as per the bank statement (A/C No: 1090340542041) of Dealer Account, several deposit and withdrawal were found on continuous basis after the mentioned date. It was observed that some deposits and withdrawals were made in the account of some specific persons who were clients of Banco Securities Limited. Moreover, some fund transfers were also found. These are given below:

Date	Account No.	Particulars	Amount (Withdrawal)	Amount (Deposit)
20-01-21	170329370001	Crane Properties Limited	20,00,000.00	
20-01-21	1090297080041	Banco Securities Limited	28,90,000.00	
21-01-21	1090297080041	Banco Securities Limited	750,000.00	
14-02-21		Fund Transfer (inflow)		70,00,000.00
14-02-21	1920714671		15,00,000.00	
18-02-21	1090297080101	Banco Securities Limited		65,00,000.00
23-02-21	1090297080041	Banco Securities Limited		78,00,000.00
23-02-21	1090297080101	Banco Securities Limited	70,00,000.00	
24-02-21	1090297080041	Banco Securities Limited		12,80,000.00
25-02-21		Transfer		38,00,000.00
03-03-21	1090297080041	Banco Securities Limited	1,260,000.00	
07-03-21	1090651211041	Banco Securities Limited		30,00,000.00
24-03-21		Transfer		90,00,000.00
24-03-21	1920714671/22803800		14,00,000	
24-03-21	1920714671/22803799		20,00,000	
24-03-21	1920714671/22803801		38,80,000	
25-03-21	22803802		1,490,000	
29-03-21	170235754001	Md. Farid Ahmed		35,00,000
29-03-21	170235754001	Md. Farid Ahmed		10,00,000
29-03-21	10272802	Kayser	10,00,000	
01-04-21	170235754001	Md. Farid Ahmed		25,00,000
01-04-21	170235754001	Md. Farid Ahmed		25,00,000
05-04-21		Fund Transfer		46,00,000

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06-04-21	00190428	Sahadat Hossain, Banco Securities Limited	50,00,000	
04-05-21	1007418959031	Kazi Alamgir		25,00,000
04-05-21	1090297080041	Banco Securities Limited	24,00,000	
09-05-21	0170102397811	Md. Ashraful Alam		10,00,000
09-05-21	22803818	Mr. Hamza	25,00,000	
08-06-21	1007418959031	Kazi Alamgir		13,00,000
10-06-21	1090297080041	Banco Securities Limited	69,00,000	

**It appeared that the company violated:**

- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

**by not maintaining the dealer bank account properly.**

6. Banco Securities Limited declared that the Company did not provide credit facility to their clients. However, after analysing client's receivable it was observed that the Company extended credit facility amounting to BDT 103,273,614.21 as on 09 June 2021. Some of the clients' ledger balance as on 09 June 2021 is given below:

Client Code	Name	Receivable
175	Mohammed Golam Nobi	28,226,060.67
176	Sharmin Sikander	12,747,090.53
19350	Mr. Abdul Muhith	10,539,447.81
61052	Shahana Akter	5,334,449.73
28748	Kazi Walid Hasan	2,941,268.94
283	Dr Choudhury Md Showkat Osman	2,924,810.31
40894	Ashraful Anum Chaudhury	2,273,104.72
K19	Jannat -Ara Mostafa	2,014,530.45
6300	Shamiul Islam	1,935,178.56
K23	Md. Abdus Alam	1,726,604.40
1352	A. Munim Choudhury	1,482,351.77
58163	Mohammad Mazharul Islam	1,439,750.00
11404	Banco Power Limited	1,431,941.27
16756	Jalal Ahmed	1,030,686.89
B33	Sk. Imtiaz Ali	947,421.58
S8	Md. Mahmudul Haque Ove	928,518.13
55020	Md Al-Amin	901,524.90
36066	Md. Oliur Rahman	880,105.41
S20	Muhammad Deloar Hossain	797,838.72
3020	Syed Nurul Alam	776,275.63
860	Md Shahinul Islam	695,895.71
58372	Khandaker Reza-E-Raquib	619,477.75
4185	Shahnaz Chowdhury	549,027.11

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36636	Dr. Shaiek Aziz Chowdhury	540,705.11
S9	Kazi Walid Hasan	473,317.25
46506	Muslim Mia	472,437.10
35992	Helal Ahmed	440,773.93
48499	Saleha Begum	322,653.83
27123	Mr. Abdul Halim	317,853.67
58480	Asadullah Al Galib	315,500.00
36376	Iftikhar Hussain Nadim	313,386.50
16312	Mohammad Zahangir	303,512.01
S2	Md. Enamul Haque Khan	291,363.90
40712	Heyder Zaman Aziz	285,067.12
35444	Sonagamithra Bhowmick	266,191.63
31700	Md Shipon Miah	249,765.45
58204	Ferdousi Shikder	247,865.99
35181	Kanak Deyf	247,512.86
47174	Md Kadir Ahmed	234,265.30
8938	Md. Iqbal Hossain	226,590.01
35341	Syed Nazmul Arefin	211,126.49
31670	Syeda Rahima Khatun	209,448.68
55389	Md. Khaled Al Mamun	198,747.30
29284	Mst. Shahida Begum	196,355.90
1013	Mahmud Shahid	191,263.20
36883	Sattabati Chokroborty	174,883.07
4433	Md. Shamsul Islam	164,807.43
60151	Mamunur Rashid	147,224.42
47610	Md Jafor Ullah Khan	145,891.37
60105	Sorwar Hossain	144,437.58
36174	Mustak Ahmed Chowdhury	132,054.59
7865	Syed Siraj Uddin Ahmed	131,810.49
36553	Kanan Chandra Das	131,190.14
61057	Antina Teresa Corraya	129,831.10
21149	Chandrima Hirok Sultana	127,097.14
36728	Farid Ahmed Chowdhury	120,382.21
60154	Motaleb Shah Chowdhury	117,642.00
36106	Md. Ankar Ali	114,294.04
7113	Md. Fayjur Rahman	113,580.99
20458	Muhammad Zahiduz Zaman Shopon	113,224.95
40763	Bodrul Alom	109,258.02
35096	Md. Abdus Salam	106,668.81
1394	Kamrul Hasan	105,200.72
45059	Md. Arafat Hossain	101,788.90

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It appeared that the company violated

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

by extending credit facility to the clients without margin agreement. The Company has also provided unauthorised credit facility to some directors' account.

**A. Management of Banco Securities Limited:**

01. After analysing documents, it was found that Management of Banco Securities Limited was associated with some other companies, which are given below:

Sl No.	Name of Director	Position in Banco Securities Limited	Directorship/Ownership with other companies	Position	Address
1	Mr. Abdul Muhith	Chairman	Banco Finance and Investment Limited	Chairman	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Shuvra System Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Millennium Fisheries Limited	Chairman	Address not found
			Banco Smart Solutions	Director	Address not found
2	Mr. Md. Shafiul Azam	Director	Shuvra System Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Shuvra Fashions Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Classic Food Lab Limited	Chairman	Surma Tower, 59/2, Purana Paltan, Dhaka-1000
			Amulet Pharmaceuticals Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Banco Finance and Investments Limited	Managing Director	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Banco Power Limited	Managing Director	Address not found
			Banco Energy Generations Limited	Managing Director	34/2, Banani Bazar, 192/A, Eastern Road (3 <sup>rd</sup> Floor), Lane-01, New DOHS, Mohakhali, Dhaka-1206
			Banco Smart Solutions	Managing Director	Address not found
3	Ms. Bushra Chowdhury	Director	Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Subra Systems Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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It is also mentionable here that Subra Systems Limited submitted documents to DSE for IPO under qualified investor offer.

02. After analysing ledgers of Mr. Abdul Muhith (Chairman of Banco Securities Limited (Client Code No.: 19388, BO ID No.: 1202150021358554) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. Moreover, upon analysing another ledger of Mr. Abdul Muhith and Ms. Naima Muhith (Client Code No.:19350, BO ID No.:150006306422) for the period from 01 January 2020 to 06 June 2021 it has been observed that Banco Securities Limited extended credit facilities in this account. Details of which is mentioned below:

Date	Ledger Balance (BDT)
08-01-20	-11,990,507.81
15-01-20	-12,559,547.81
06-07-20	-13,401,117.81
20-08-20	-11,156,567.81
29-04-21	-10,989,447.81
03-05-21	-10,489,447.81
12-05-21	-10,539,447.81

However, during the mentioned period he deposited a total of BDT 8,648,940.00 and withdrew BDT 9,900,000.00.

**It appeared that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to Mr. Abdul Muhith, Chairman of Banco Securities Limited.*

03. After analysing ledger of Mrs. Bushra Chowdhury (Director of Banco Securities Limited, Client Code No.: 32, BO ID No.: 1202150016113489) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. However, Banco Securities Limited extended credit facility to the said client. Some of these are given below:

Date	Ledger Balance (BDT)
28-07-20	-2,419,100.89
07-09-20	-2,219,100.89

**It appeared to us that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010

*by extending credit facility to Mrs. Bushra Chowdhury, Director of Banco Securities Limited.*

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04. After analysing the ledger of Mr. Shafiuil Azam (Director of Banco Securities Limited, Client Code No.: 28, BO ID No.: 1202150000151396) for the period from 01 January 2020 to 13 June 2021, it was observed that the client bought or sold securities only in 07 (seven) days whereas fund deposit and withdrawal were made several times in that account. During this period the client conducted transaction of share worth of BDT 11,458,674.00 but deposited total of BDT 261,909,018.16 and withdraw total BDT 209,913,897.52. Some of these are shown below:

Date	Deposit	Withdrawal (BDT)
08-03-20	5,050,000.00	5,000,000.00
07-10-20	11,500,000.00	1,750,000.00
11-10-20	3,400,000.00	500,000.00
25-10-20	2,050,000.00	
27-10-20		2,064,000.00
29-10-20	2,000,000.00	
01-11-20	2,000,000.00	3,240,000.00
03-11-20	3,000,000.00	560,000.00
08-11-20		2,389,500.00
09-11-20	4,224,000.00	
11-11-20	1,550,000.00	
22-11-20	2,379,500.00	1,470.00
23-11-20		2,126,470.00
02-12-20	1,260,000.00	1,271,210.00
14-12-20	340,000.00	4,492,000.00
15-12-20	2,325,000.00	3,308,000.00
24-12-20	21,173,500.00	600,000.00
27-12-20	2,098,000.00	4,847,000.00
29-12-20	7,100,000.00	300,000.00
03-01-21	4,200,000.00	380,000.00
04-01-21		1,600,000.00
13-01-21	2,130,000.00	40,000.00
26-01-21	4,950,000.00	
01-02-21	2,400,000.00	
03-02-21	1,100,000.00	3,264,000.00
07-02-21	2,593,000.00	
08-02-21	2,545,000.00	5,210,000.00
09-02-21		4,135,000.00
08-03-21	500,000.00	5,798,700.00
22-03-21	1,495,000.00	
29-03-21	10,366,000.00	
11-04-21	4,054,474.00	
06-06-21	5,100,000.00	
09-06-21	2,450,000.00	100,000.00

*(Handwritten signature)*

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It is also mentionable here that in some transactions' particulars, several names were mentioned, which is shown below:

Date	Particular	Deposit (BDT)	Withdrawal (BDT)
11-04-21	Online Latifa Begum	40,54,474.00	
23-05-21	Foyez	20,00,000.00	
25-05-21	Personal		50,000
25-05-21	Crane Properties		300,000.00
25-05-21	Sobuj Bai Advertisement		575,000.00
25-05-21	Foyez vai-placement share Subra		4,00,000.00
27-05-21	Subra salary		20,00,000
27-05-21	Helal sir (Loan Refund)		200,000.00
27-05-21	Crane Properties(Loan Refund)		200,000.00
27-05-21	Munna Sir		80,000.00
31-05-21	Crane Properties		200,000.00
31-05-21	Subra	500,000.00	

**B. Some other clients, where unusual transaction noticed:**

01. After analysing ledger of Amulet Pharmaceuticals Limited (Client Code No. 58250, BO ID No.: not mentioned) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal on the aforesaid account.

However, after analysing Consolidated Customers' Account of Banco Securities Limited, it was found that fund deposit and withdrawal were done several times in favour of Amulet Pharmaceuticals Limited (Bank Account No. 0170252295041), which is shown below (data has been provided by the Company):

S.L.	Date	Bank Account	Name of the Account	Deposited Amount in CCA (BDT)	Withdrawal Amount From CCA (BDT)
1	30-04-19	0170252295041	Amulet Pharmaceuticals Ltd.	16,20,000	
2	02-05-19			44,50,000	
3	09-05-19			30,00,000	
4	16-05-19			23,00,000	
5	30-05-19			20,00,000	
6	13-06-19			50,00,000	
7	19-08-19				2,50,00,000
8	26-08-19				31,00,000
9	27-08-19				15,00,000
10	28-08-19				40,00,000
11	03-09-19				12,00,000
12	04-09-19				33,80,000
13	05-09-19				17,00,000.00

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14	08-09-19		25,50,000	
15	09-09-19			20,00,000
16	12-09-19			20,00,000
17	12-09-19			20,00,000
18	18-09-19			88,00,000
19	19-09-19			30,00,000
20	22-09-19		25,96,000	
21	23-09-19		20,47,000	
22	25-09-19		23,50,000	
23	26-09-19		27,60,000	
24	26-09-19			24,00,000
25	24-12-19		22,00,000	
26	07-10-20		11,300,000	
27	08-10-20		34,00,000	

It is mentionable here that Mr. Md. Shafiu Azam is the Chairman of Amulet Pharmaceuticals Limited as per the particulars of Directors available in the Company website.

It is also notable that on 19 August 2019 an amount of BDT 2,50,00,000.00 (BDT Two crore fifty lakh) has shown as withdrawal from the account number 01702522950041. Whereas, account number of Amulet Pharmaceuticals Limited is 0170252295041.

02. After analysing documents of Banco Finance & Investment Limited (Client Code No.: 15095, BO ID No.: 1202150015857032) it is observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 26 December 2016. Moreover, after analysing another account named Banco Finance & Investment Limited (Client Code No.: 16478, BO ID No.: 1202150016162365), it was observed that the client withdrew BDT 300,000.00 on 28 February 2008 without having any balance in this account. Besides, the client started buying share from 07 April 2008 without depositing any amount. After 11 February 2016, no share trade was found in this account while withdraw and annual fee payment were noticed. However, transactions were found till 27 December 2018. Besides, Banco Securities Limited extended credit facilities to this client. Moreover, this account was closed on 12 March 2019 though it had negative balance. Day end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance
24-04-16	-286,845,172.07
17-07-16	-286,845,672.07
29-08-16	-287,977,672.07
04-10-16	-289,059,654.07
24-10-16	-291,021,654.07
01-12-16	-291,148,480.07
03-04-16	-291,164,480.07
25-04-17	-291,269,480.07

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09-07-17	-291,269,930.07
19-10-17	-291,309,930.07
13-11-17	-291,409,930.07
22-11-17	-291,551,930.07
08-02-18	-291,701,930.07
10-07-18	-291,702,380.07
31-10-18	-291,852,380.07
27-12-18	-300,148,380.07

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

03. After analysing documents of Banco Power Limited (Client Code No.: 11404, BO ID No.: 1202150047830008 it has been observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 21 September 2015. After 09 July 2017, no share trade was found in this account while withdrawal and annual fee payment were noticed. However, it is worth mentioning that since the beginning of opening the account negative balance has been shown i.e. withdrawal has occurred from the account without depositing money. Day-end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance (BDT)
1.1.2012	0.00
28.11.2012	-29,000,000.00
11.12.2012	-34,000,000.00
26.12.2012	-36,000,000.00
30.12.2012	-34,500,000.00
1.1.2013	-34,000,000.00
19.07.2016	-10,035,196.27
2.8.2016	-10,135,196.27
10.08.2016	-10,155,196.27
30.08.2016	-10,955,196.27
28.07.2020	-1,431,941.27

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

04. After analysing ledger of BSLOWN (Client Code No.: 57940, BO ID # Not Found) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal. During the mentioned period BDT 390,188,762.00 was deposited and BDT 541,767,508.80 was withdrawn from this account.

Moreover, Banco Securities Limited extended credit facility to the following clients:

Date	Ledger (BDT)
27-05-21	-391,183,285.30
30-05-21	-392,612,882.30
31-05-21	-394,913,662.30
01-06-21	-395,513,662.30
02-06-21	-395,806,662.30
03-06-21	-396,900,412.30
06-06-21	-397,343,412.30

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969

05. After analysing ledger of Mr. Sahidur Rahman Chowdhury (Client Code No.: 12629, BO ID No.: 1202150000453198) same amount of deposit and withdrawal were found on 14 January 2021 as shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Contra date 05.01.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	
14-01-21	Contra date 09.12.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	



06. After analysing the ledger of Mr. Mahabub Kazi (Client Code No.: 19444, BO ID No.: 1202150021540475) for the period from 01 January 2020 to 13 June 2021, no buy or sale was seen. However, money deposit and withdrawal were found. Few transactions are shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
24-12-20	Withdraw		10,00,000.00
24-12-20	Withdraw		10,00,000.00
24-12-20	Contra 04.10.2020	40,00,000.00	
04-01-21	Contra 02.12.2020	10,00,000.00	

07. After randomly scrutinising, it was observed that the Company opened more than one individual and joint BO Accounts of some single clients with the Company. Details of the accounts are given below:

S.L.	BO Identification Number	BO Type	Code	Full Name	BO Father/Husband	BO Mother
1	1202150015901313	Individual	16277	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Mrs.Monoara Begum
2	1202150028135741	Individual	51306	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Late Mrs Monoara Begum
3	1202150017541471	Individual	17552	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
4	1202150026788477	Individual	26091	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
5	1202150018210747	Individual	30814	Md. Umed Ali	Late Md. Haris Miah	Shitara Begum
6	1202150033346833	Individual	32453	MD. UMED ALI	MD. HARIS MIAH	MRS. SHITARA BEGUM
7	1202150000112407	Individual	73	Mohammad Hanif	Mohammad Idris	Hajera Begum
8	1202150066811886	Individual	58219	MOHAMMAD HANIF	MOHAMMAD IDRIS	HAJARA BEGUM
9	1202150001216229	Individual	1497	Mr Emdadul Haque Shamim	Late Aminul Haque Chowdhury	Mahamuda Begum
10	1202150005676604	Individual	9253	Mr Emdadul Haque Shamim	Late Aminul Haque	Mahmuda Begum
11	1202150014993798	Individual	15319	Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
12	1202150014994982	Individual		Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
13	1202150006246388	Individual	8729	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
14	1202150009702804	Individual	8831	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
15	1202150018277488	Individual	35251	Shahab Uddin Ahmed Quraishi	Late Saif Uddin Ahmed Quraishi	Late Jebun Nessa Quraishi
16	1202150029789741	Individual	36329	Shahab Uddin Ahmed Quraishi	Late Saifuddin Ahmed Quraishi	Late Zebun Nessa Quraishi

It appeared that the company violated:

- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১)

by maintaining more than one individual BO Accounts of the aforesaid single clients.

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যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক ১০ ফেব্রুয়ারী ২০২২ তারিখ বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/২৮৩ স্মারকমূলে Mr. Waliul Hassan Chowdhury, Director, Banco Securities Limited-কে ২৭ ফেব্রুয়ারী ২০২২ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। তিনি শুনানীতে উপস্থিত হন নাই এবং কোন লিখিত বক্তব্য কমিশনে দাখিল করেন নাই;

যেহেতু, Mr. Waliul Hassan Chowdhury উপর্যুক্ত কর্মকান্ডের ফলে Section 18 of the Securities and Exchange Ordinance, 1969; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১; Rule 7(3) of Securities and Exchange Rules, 2020; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২); Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010; 3(1) and (2) of the Margin Rules, 1999; 16(a) of the Securities and Exchange Ordinance, 1969; Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১) লংঘন করেছেন, যা সিকিউরিটিজ আইনের পরিপন্থী;

যেহেতু, Mr. Waliul Hassan Chowdhury- এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;


যেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য Mr. Waliul Hassan Chowdhury-কে অর্থদন্ড ধার্য করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 এ প্রদত্ত ক্ষমতাবলে-

-Mr. Waliul Hassan Chowdhury- কে ১.০০ (এক) কোটি টাকা অর্থদন্ড ধার্য করল যা অত্র আদেশের ৩০ (ত্রিশ) দিনের মধ্যে 'বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন' এর অনুকূলে ইস্যুকৃত ব্যাংক ড্রাফট/পে-অর্ডারের মাধ্যমে জমা প্রদান করতে হবে, অন্যথায় সিকিউরিটিজ আইন মোতাবেক পরবর্তী আইনানুগ ব্যবস্থা গ্রহণ করা হবে।

- উক্তরূপ ব্যর্থতা অব্যাহত থাকলে, অনুরূপ অব্যাহত থাকাকালীন প্রতিদিনের জন্য ১০ (দশ) হাজার টাকা অর্থ দন্ডেও দন্ডিত হইবেন।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,

  
ডঃ রুমানা ইসলাম ০৪.০২.২৬  
কমিশনার

বিতরণ:

১। Mr. Waliul Hassan Chowdhury  
Director, Banco Securities Limited  
House-32, Road-9/A, Dhanmondi, Dhaka

“মুজিববর্ষের অঙ্গীকার  
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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৭৩

তারিখ: সেপ্টেম্বর ১৪, ২০২০

জনাব নুরুল আহসান সাদাত  
Director, Banco Securities Limited  
বাসা-৩২, রোড-৯/এ, ধানমন্ডি, ঢাকা।

বিষয়: আদেশ।

কমিশনের সেপ্টেম্বর ১৪, ২০২০ ইং তারিখের আদেশ নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৭ এর সত্যায়িত অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে

মাহমুদা শিরীন  
১৪.০৯.২০

মাহমুদা শিরীন  
যুগ্ম-পরিচালক

বিতরণঃ

- ১। চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি
- ২। নির্বাহী পরিচালক, এমআইএডি, বিএসইসি
- ৩। নির্বাহী পরিচালক, আইসিটিডি, বিএসইসি



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
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নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৭

তারিখঃ সেপ্টেম্বর ১৪, ২০২৩

## আদেশ

যেহেতু, Securities and Exchange Ordinance, 1969 এর Section 2 (cc) মোতাবেক কমিশন অর্থ বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন যা বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩-এর অধীনে গঠিত;

যেহেতু, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পত্র নং BSEC/SRI/DSE/063/2021/546 dated 10 June 2021 মাধ্যমে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড Banco Securities Limited এ investigation কার্যক্রম পরিচালনা করেছে এবং এ সংক্রান্ত একটি প্রতিবেদন সেপ্টেম্বর ১৪, ২০২১ তারিখের পত্রের মাধ্যমে কমিশনে দাখিল করেছে। Investigation প্রতিবেদন থেকে, অন্যান্যের মধ্যে, নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

1. After examining the stock position of the Company, some differences were found between the DPA6 Report and BackOffice Software Stock Report considering the business date as on 09 June 2021:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers	44,912	45596		-684
JMI Syringes Medical	14,674	34143		-19,469
Grameenphone Limited	72,897	73840		-943
BD Submarine Cable	30,133	39371		-9,238
Unique Hotel & Resort	130,945	131060		-115
Robi Axiata Limited	660,788	1859650		-1,198,862
AB Bank Limited	1,053,602	1055975		-2,373
The City Bank Limited	191,481	132250		59,231
IFIC Bank Limited	1,914,222	1943320		-29,098
Islami Bank BD Limited	180,961	182704		-1,743
National Bank Limited	3,854,467	3553787		300,680
Pubali Bank Limited	432,034	2252755		-1,820,721
Rupali Bank Limited	83,756	83728		28
United Commercial Bank	558,109	517440		40,669
Uttara Bank Limited	719,130	732281		-13,151
ICB Islamic Bank	1,401,584	1388884		12,700
IDLC Finance Limited	49,856	39056		10,800
Eastern Bank Limited	52,024	54073		-2,049
United Finance Limited	164,253	164269		-16
Uttara Finance	75,659	74706		953
Al-Arafah Islami Bank	722,247	723062		-815
Prime Bank Limited	190,651	178541		12,110
Southeast Bank Limited	1,288,687	1131998		156,689

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Dhaka Bank Limited	273,548	250425		23,123
NCCBL	598,811	332556		266,255
Social Islami Bank	417,841	418149		-308
Dutch Bangla Bank	28,794	65344		-36,550
MIDAS Financing Ltd.	147,586	148306		-720
Mutual Trust Bank	84,636	86337		-1,701
Standard Bank Ltd.	903,345	907172		-3,827
ONE Bank Limited	361,239	369970		-8,731
Bank Asia Limited	282,474	261498		20,976
Mercantile Bank Limited	402,213	388019		14,194
EXIM Bank Limited	1,061,354	1081617		-20,263
Peoples Leasing	979,168	979870		-702
Prime Finance	153,624	156435		-2,811
Premier Leasing	170,782	171007		-225
Islamic Finance Inv	59,042	64271		-5,229
Jamuna Bank Limited	336,008	350703		-14,695
LankaBangla Finance	401,381	1905643		-1,504,262
BIFC Limited	31,841	34639		-2,798
IPDC Finance Limited	74,922	101670		-26,748
BRAC Bank Limited	276,464	305485		-29,021
Shahjalal Islami Bank	300,011	435149		-135,138
The Premier Bank Ltd	805,432	847123		-41,691
BD Fin & Inv Co Ltd.	143,254	142704		550
Phoenix Finance	33,837	35976		-2,139
Int. Leasing And FSL	637,436	637895		-459
Trust Bank Limited	163,436	186217		-22,781
First Security Bank	968,519	1003445		-34,926
NRB Commercial Bank	50,300	159450		-109,150
Grameen MFO:Scheme 2	227,415	206513		20,902
Prime Finance 1st MF	38,226	39226		-1,000
EBL 1st Mutual Fund	306,971	307213		-242
ICB AMCL 2nd MF	62,350	64850		-2,500
ICB EP MF One: Sch 1	87,678	112828		-25,150
Trust Bank 1st MF	596,928	775540		-178,612
Prime Bank 1st ICB MF	145,947	150447		-4,500
DBH 1st Mutual Fund	121,565	128565		-7,000
IFIC Bank 1st MF	254,537	265292		-10,755
Phoenix Fin. 1st MF	65,350	69350		-4,000
ICB AMCL 3RD NRB MF	153,718	157218		-3,500
First Janata Bank MF	249,643	360196		-110,553
Green Delta MF	187,904	190904		-3,000
Popular Life 1st MF	224,925	237795		-12,870
IFIL Islamic MF-1	45,545	46735		-1,190
PHP First MF	211,746	220158		-8,412

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
AIBL Ist Islamic MF	98,081	104081		-6,000
Aftab Automobiles	102,496	102074		422
CAPM IBBL Islamic MF	18,056	23055		-4,999
Olympic Industries	21,564	19102		2,462
Monno Agro And GMF	5,288	5541		-253
Atlas Bangladesh Ltd	9,985	10001		-16
Quasem Industries	36,612	37760		-1,148
National Tubes Limited	26,630	26582		48
BD Thai Aluminium	117,251	117400		-149
Anwar Galvanizing	16,005	15905		100
Rangpur Foundry Ltd.	15,476	7476		8,000
BSRM Steel Limited	35,090	60675		-25,585
Deshbandhu Polymer	137,220	136455		765
GPH Ispat Limited	50,654	393992		-343,338
Bengal Windsor	97,257	97517		-260
BD Building Systems	163,766	75766		88,000
Appollo Ispat	1,606,010	3261171		-1,655,161
Shurwid Industries	75,432	67432		8,000
Ratanpur Steel	164,562	95062		69,500
Western Marine	319,062	208062		111,000
Ifad Autos Limited	40,816	19616		21,200
BD Steel Re-Rolling	48,975	43475		5,500
KDS Accessories Ltd	39,068	22522		16,546
BBS Cables Ltd	224,429	175704		48,725
Oimex Electrode Ltd	40,911	40887		24
Nahee Aluminium CPL	64,749	64744		5
BATBC	73,514	88438		-14,924
Zeal Bangla Sugar	74,427	119627		-45,200
AMCL	5,969	6499		-530
Rahima Food Corp Ltd	17,869	19686		-1,817
Fu-Wang Foods Ltd	315,134	315379		-245
Fine Foods Ltd	12,984	13222		-238
RD Food Products Ltd	32,512	32903		-391
Linde Bangladesh Ltd	2,900	2909		-9
Summit Power Ltd.	275,262	290695		-15,433
DESCO LTD.	27,775	27964		-189
Meghna Petroleum Ltd	12,486	12487		-1
Titas Gas T&D Co Ltd	110,357	207267		-96,910
Baraka Power Limited	151,797	152044		-247
MJL Bangladesh Ltd.	48,462	51177		-2,715
GBB Power Limited	47,511	47908		-397
Doreen Power Gen Sys	35,386	34886		500
Stylecraft Ltd.	10,255	10180		75
Desh Garments Limited	10,030	10245		-215
Tamijuddin Textile	5,865	4765		1,100

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# বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Delta Spinners Limited	373,658	-26279		399,937
Sonargaon Textiles	67,152	67362		-210
Prime Textile Spin.	48,223	3585		44,638
Monno Fabrics Limited	85,000	92500		-7,500
Alltex Industries	79,003	-40997		120,000
Alif Manufacturing	368,195	318459		49,736
Square Textiles Limited	26,052	26767		-715
Metro Spinning Limited	149,526	155226		-5,700
R. N. Spinning Mills	1,032,098	2063449		-1,031,351
Malek Spinning Mills	60,188	63378		-3,190
Beximco Pharma	75,775	18869		56,906
Saiham Cotton Mills	80,015	80565		-550
ACI Limited	16,417	4993		11,424
Envoy Textiles Ltd.	37,158	36903		255
Argon Denims Limited	75,642	134154		-58,512
FAMILYTEX (BD) Ltd	1,941,589	2010089		-68,500
Mozaffar Ho Spn Mill	40,492	39344		1,148
Matin Spinning Mills	5,285	-18515		23,800
The IBN SINA Pharma	23,956	19554		4,402
Shasha Denims Limited	38,670	38644		26
Zaheen Spinning Limited	224,079	184581		39,498
National Polymer	38,715	34085		4,630
Dragon Sweater	169,053	166803		2,250
Square Pharma	219,949	211052		8,897
Queen South Textile	28,293	23976		4,317
Aman Cotton Fibrous	49,348	100048		-50,700
Keya Cosmetics Limited	2,766,339	2792846		-26,507
VFS Thread Dyeing	124,139	124049		90
M L Dyeing Limited	157,912	-926331		1,084,243
BEACON Pharma	53,297	53987		-690
Ring Shine Textiles	649,211	644062		5,149
Salvo Chemical	410,161	764369		-354,208
Central Pharma Limited	412,800	432300		-19,500
Maksons Spinning	348,740	348867		-127
FAR Chemical Ind Ltd	440,100	2321011		-1,880,911
ACME Laboratories	55,909	60409		-4,500
Advent Pharma Limited	40,686	29914		10,772
Silva Pharmaceutical	178,048	78048		100,000
Indo-Bangla Pharma	154,104	254868		-100,764
Silco Pharmaceutical	116,706	32206		84,500
Sonali Paper & Board	88	8		80
Bashundhara Paper	23,983	13983		10,000
Bangladesh Shipping	70,105	63655		6,450
Monno Ceramic	23,308	23286		22
Usmania Glass	17,981	18130		-149

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
BEXIMCO Limited	383,139	382884		255
Heidelberg Cement	4,655	5055		-400
Eastern Housing Ltd.	50,896	51666		-770
Confidence Cement	36,428	37003		-575
National Housing	28,199	-16627		44,826
Summit Alliance Port	100,642	100414		228
Saif Powertec Limited	213,585	730085		-516,500
Standard Ceramic	5,253	5313		-60
Fu-Wang Ceramic	152,637	152846		-209
Aramit Cement Limited	16,926	15266		1,660
Shinepukur Ceramics	215,407	216180		-773
RAK Ceramics(BD) Ltd	148,677	150755		-2,078
Fortune Shoes Ltd	62,824	60550		2,274
Miracle Industries	69,636	73497		-3,861
Berger Paints BD Ltd	1,539	1639		-100
Aman Feed Limited	17,750	17575		175
BDCOM Online Limited	106,325	30325		76,000
Index Agro Ind. Ltd.	1,974	100974		-99,000
Lafarge Holcim Bd Ltd	567,674	119704		447,970
Intech Limited	27,627	27702		-75
M. I. Cement	28,105	28037		68
Agni Systems Limited	151,262	36262		115,000
Premier Cement Mills	3,600	3800		-200
aamra technologies	26,094	26440		-346
Genex Infosys Ltd	2,006	16774		-14,768
BGIC	34,583	28655		5,928
Green Delta Ins. Ltd	16,576	15826		750
Peoples Insurance	15,678	15779		-101
Janata Insurance	25,840	23928		1,912
Eastland Insurance	32,392	32474		-82
Rupali Insurance	105,840	31840		74,000
National Life Insurance	5,420	5413		7
Federal Insurance	69,888	118844		-48,956
Purabi Gen Insurance	22,432	31932		-9,500
Delta Life Insurance	77,647	86422		-8,775
Sandhani Life Insurance	78,583	105813		-27,230
Prime Insurance	2,836	2933		-97
Pioneer Ins Company Ltd	2,298	54798		-52,500
Agrani Ins. Co. Limited	80,542	66564		13,978
Mercantile Ins. Limited	27,981	28054		-73
Nitol Insurance Limited	16,150	-26150		42,300
Asia Pacific Ins. Com	213,423	369434		-156,011
Sonar Bangla Ins Ltd	41,135	42450		-1,315
Progressive Life Ins	9,629	172015		-162,386
Pragati Life Ins.	22,042	22148		-106

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		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Paramount Insurance	247,673	284988		-37,315
CGIC	147,471	147567		-96
Continental Ins. Ltd	100,913	102703		-1,790
Northern Islami Ins.	164,268	189257		-24,989
Standard Insurance	48,573	-15444		64,017
Asia Insurance Ltd	48,183	8183		40,000
Rupali Life Insurance	7,979	-1276		9,255
Provati Insurance	15,099	-21021		36,120
Padma Islami Life	19,158	9308		9,850
Sunlife Insurance	11,938	6938		5,000
IBBL Mudaraba Bond	810	1155		-345

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

2. However, as per 06 June 2021, share difference between DPA6 Report and BackOffice Software Stock Report is shown below:

Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers Limited	46,404	47222.00		-818.00
Grameenphone Limited	74,395	94465.00		-20070.00
BD Submarine Cable	29,033	29171.00		-138.00
Unique Hotel & Resort	130,945	281060.00		-150115.00
Robi Axiata Limited	659,134	1078810.00		-419676.00
AB Bank Limited	1,114,731	1244841.00		-130110.00
The City Bank Limited	177,299	184510.00		-7211.00
IFIC Bank Limited	2,036,072	2064246.00		-28174.00
Islami Bank BD Limited	180,978	182479.00		-1501.00
National Bank Limited	4,038,164	4090086.00		-51922.00
Pubali Bank Ltd.	430,051	432838.00		-2787.00
UCBL	542,813	549914.00		-7101.00
Uttara Bank Limited	717,490	723334.00		-5844.00
ICB Islamic Bank Limited	1,401,584	1402402.00		-818.00
Eastern Bank Limited	43,264	45313.00		-2049.00
United Finance Limited	162,253	172969.00		-10716.00
Uttara Finance	73,959	78107.00		-4148.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Al-Arafah Islami Bank	623,247	624125.00		-878.00
Prime Bank Limited	180,669	190533.00		-9864.00
Southeast Bank Limited	1,389,948	1393385.00		-3437.00
Dhaka Bank Limited	252,998	259494.00		-6496.00
NCCBL	548,623	553109.00		-4486.00
Social Islami Bank Limited	413,683	414106.00		-423.00
Dutch Bangla Bank	30,925	38309.00		-7384.00
MIDAS Financing Limited	194,886	198006.00		-3120.00
Mutual Trust Bank	84,636	86337.00		-1701.00
First Finance Limited	6,140,450	52504898.00		-46364448.00
Standard Bank Limited	876,605	877781.00		-1176.00
ONE Bank Limited	364,139	372995.00		-8856.00
Bank Asia Limited	267,554	267594.00		-40.00
Mercantile Bank Limited	521,164	536479.00		-15315.00
EXIM Bank Limited	1,056,207	1083918.00		-27711.00
Peoples Leasing	979,168	980616.00		-1448.00
Prime Finance	151,564	154375.00		-2811.00
Premier Leasing	168,867	169092.00		-225.00
Islamic Finance Investment	59,542	64816.00		-5274.00
Jamuna Bank Limited	333,698	606509.00		-272811.00
LankaBangla Finance	453,311	475046.00		-21735.00
BIFC Limited	31,841	34639.00		-2798.00
IPDC Finance Limited	64,937	77685.00		-12748.00
BRAC Bank Limited	276,068	306037.00		-29969.00
Shahjalal Islami Bank	297,388	332838.00		-35450.00
The Premier Bank Limited	909,664	977304.00		-67640.00
BD Fin & Inv Co Limited	147,217	154717.00		-7500.00
Phoenix Finance	33,837	36103.00		-2266.00
Int. Leasing And FSL	653,652	656111.00		-2459.00
Trust Bank Limited	162,963	176895.00		-13932.00
FAS Finance Inv Limited	1,654,653	1672103.00		-17450.00
First Security Bank	991,332	1026258.00		-34926.00
NRB Commercial Bank	49,300	49350.00		-50.00
GSP Finance (BD) Limited	357,719	371719.00		-14000.00
ICB	35,862	37135.00		-1273.00
Grameen MFO:Scheme 2	219,022	221226.00		-2204.00
Prime Finance 1st MF	36,516	37516.00		-1000.00
EBL 1st Mutual Fund	308,471	309965.00		-1494.00
ICB AMCL 2nd MF	62,350	64850.00		-2500.00
ICB EP MF One:Sch 1	87,678	94178.00		-6500.00
Trust Bank 1st MF	603,693	620827.00		-17134.00
Prime Bank 1st ICB MF	145,947	150447.00		-4500.00
DBH 1st Mutual Fund	121,565	129565.00		-8000.00
IFIC Bank 1st MF	220,833	231649.00		-10816.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Phoenix Fin. 1st MF	65,350	69350.00		-4000.00
ICB AMCL 3RD NRB MF	153,718	157718.00		-4000.00
First Janata Bank MF	234,713	255719.00		-21006.00
Green Delta MF	179,184	182684.00		-3500.00
Popular Life 1st MF	244,855	258420.00		-13565.00
IFIL Islamic MF-1	45,545	47106.00		-1561.00
PHP First MF	179,446	193559.00		-14113.00
AIBL 1st Islamic MF	88,025	94025.00		-6000.00
LR Global BD MF One	8,855	13625.00		-4770.00
AB Bank 1st MF	122,070	133820.00		-11750.00
1st BD Fix Inc Fund	440,586	482586.00		-42000.00
EXIM Bank 1st MF	478,570	499070.00		-20500.00
Vanguard AML BDF MF1	13,380	21380.00		-8000.00
CAPM BDBL MF 01	126,725	127025.00		-300.00
Aftab Automobiles	139,696	139936.00		-240.00
Olympic Industries	20,094	20322.00		-228.00
SEML FBLSL Gr. Fund	190,336	192836.00		-2500.00
Singer BD Limited	27,929	28129.00		-200.00
Atlas Bangladesh Ltd	10,051	10067.00		-16.00
Quasem Industries	43,412	46042.00		-2630.00
BD Thai Aluminium	73,307	99544.00		-26237.00
Golden Son Limited	378,553	382934.00		-4381.00
BSRM Steel Limited	34,898	35911.00		-1013.00
Deshbandhu Polymer	131,820	148975.00		-17155.00
GPH Ispat Limited	50,456	52935.00		-2479.00
Bengal Windsor	104,257	109517.00		-5260.00
Appollo Ispat	1,598,350	1679102.00		-80752.00
Shurwid Industries	150,432	152032.00		-1600.00
Ratanpur Steel	164,562	166062.00		-1500.00
Western Marine	323,830	325830.00		-2000.00
Ifad Autos Limited	36,471	37021.00		-550.00
Olympic Accessories	300,169	305169.00		-5000.00
Yeakin Polymer Ltd	123,642	124582.00		-940.00
BBS Cables Ltd	217,039	217589.00		-550.00
Oimex Electrode Ltd	41,738	44238.00		-2500.00
Nahee Aluminium CPL	64,749	66749.00		-2000.00
S S Steel Limited	195,628	289628.00		-94000.00
Runner Automobiles	1,797	2297.00		-500.00
Coppertech Ind Ltd	13,860	15860.00		-2000.00
Walton Hi-Tech Ind.	647	732.00		-85.00
Dominage Steel BSL	11,062	14134.00		-3072.00
Mir Akh. Hossain Ltd	5,530	6225.00		-695.00
BATBC	72,865	83195.00		-10330.00
National Tea Co. Limited	11,890	11895.00		-5.00

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
AMCL	6,069	6599.00		-530.00
Fu-Wang Foods Limited	304,334	306579.00		-2245.00
Beach Hatchery Limited	134,402	134466.00		-64.00
Fine Foods Limited	12,024	12262.00		-238.00
RD Food Products Limited	36,017	36747.00		-730.00
Golden Harvest Agro	163,411	168581.00		-5170.00
Emerald Oil Ind. Limited	32,413	37983.00		-5570.00
Linde Bangladesh Limited	2,900	2929.00		-29.00
Summit Power Limited	258,414	262644.00		-4230.00
DESCO Limited	27,525	27714.00		-189.00
Power Grid Co. of BD	30,425	40434.00		-10009.00
Meghna Petroleum Limited	12,730	12731.00		-1.00
Khulna Power Co. Limited	263,759	268020.00		-4261.00
Baraka Power Limited	150,497	157928.00		-7431.00
MJL Bangladesh Limited	48,646	52330.00		-3684.00
GBB Power Limited	49,961	50435.00		-474.00
Intraco Refueling	106,295	121295.00		-15000.00
Associated Oxygen	110,018	115550.00		-5532.00
Energypac Power Gen.	43,081	43096.00		-15.00
Lub-rref (BD) Limited	99,100	102815.00		-3715.00
Sonali Aansh Ind Limited	5,370	5570.00		-200.00
Alhaj Textile Mills	13,684	14909.00		-1225.00
Saiham Textile Mills	67,058	72058.00		-5000.00
Delta Spinners Limited	374,214	475684.00		-101470.00
Sonargaon Textiles	89,411	129621.00		-40210.00
Alif Industries Limited	78,119	83819.00		-5700.00
Alltex Industries	77,003	83826.00		-6823.00
Anlima Yarn Dyeing	28,474	32054.00		-3580.00
H.R. Textile Mills	6,404	6404.00		0.00
Alif Manufacturing	352,808	369711.00		-16903.00
Safko Spinning Mills	66,235	71910.00		-5675.00
Square Textiles Limited	26,052	27491.00		-1439.00
Metro Spinning Limited	190,579	256679.00		-66100.00
R. N. Spinning Mills	1,031,098	1035572.00		-4474.00
Malek Spinning Mills	49,468	175658.00		-126190.00
Beximco Pharma	74,520	75270.00		-750.00
Saiham Cotton Mills	81,615	83357.00		-1742.00
Generation Next Limited	920,830	930791.00		-9961.00
ACI Limited	16,409	16439.00		-30.00
Argon Denims Limited	75,692	78095.00		-2403.00
FAMILYTEX (BD) Limited	1,941,589	1947289.00		-5700.00
Matin Spinning Mills	5,285	5485.00		-200.00
Hwa Well Textiles BD	4,704	5704.00		-1000.00
Hamid Fabrics Limited	53,593	54619.00		-1026.00

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## বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

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	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
C & A Textiles Limited	1,620,798	1623528.00		-2730.00
Shasha Denims Limited	38,670	38956.00		-286.00
Zaheen Spinning Limited	224,079	224956.00		-877.00
Tosrifa Industries	14,319	17319.00		-3000.00
Simtex Industries	51,284	53285.00		-2001.00
S Alam CR Steels Limited	128,770	134270.00		-5500.00
Dragon Sweater	130,253	157683.00		-27430.00
Evince Textiles Limited	340,682	342682.00		-2000.00
Pacific Denims Limited	85,816	122824.00		-37008.00
Square Pharma	211,782	218866.00		-7084.00
Queen South Textile	22,793	27817.00		-5024.00
Aman Cotton Fibrous	49,548	49748.00		-200.00
Keya Cosmetics Limited	2,686,119	2894240.00		-208121.00
VFS Thread Dyeing	178,633	186342.00		-7709.00
M L Dyeing Limited	152,150	162415.00		-10265.00
ACI Formulations Limited	10,530	10685.00		-155.00
Kattali Textile Limited	32,883	55383.00		-22500.00
Esquire Knit Comp Limited	13,067	16567.00		-3500.00
Marico Bangladesh	1,135	1145.00		-10.00
BEACON Pharma	49,587	51162.00		-1575.00
New Line Clothings	3,806	12806.00		-9000.00
Active Fine Chemical	240,777	258277.00		-17500.00
Salvo Chemical	467,925	482255.00		-14330.00
Orion Pharma Limited	151,639	162740.00		-11101.00
Central Pharma Limited	412,260	419225.00		-6965.00
Maksons Spinning	350,540	370358.00		-19818.00
AFC Agro Biotech Limited	24,369	34869.00		-10500.00
The Dacca Dyeing	65,664	91878.00		-26214.00
FAR Chemical Ind Limited	460,700	496400.00		-35700.00
Advent Pharma Limited	43,886	62236.00		-18350.00
Silva Pharmaceutical	162,918	263418.00		-100500.00
Indo-Bangla Pharma	111,399	123399.00		-12000.00
Silco Pharmaceutical	123,556	258256.00		-134700.00
Khulna Printing	150,380	154680.00		-4300.00
Bashundhara Paper	29,097	30097.00		-1000.00
Bangladesh Shipping	66,647	69327.00		-2680.00
Usmania Glass	17,981	18130.00		-149.00
BEXIMCO Limited	456,482	511832.00		-55350.00
Heidelberg Cement	4,655	8699.00		-4044.00
Eastern Housing Limited	50,456	51226.00		-770.00
Confidence Cement	56,328	58428.00		-2100.00
National Housing	43,419	43423.00		-4.00
Summit Alliance Port	85,252	85361.00		-109.00
Saif Powertec Limited	183,295	189311.00		-6016.00

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
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ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Standard Ceramic	5,250	5310.00		-60.00
Fu-Wang Ceramic	152,837	157046.00		-4209.00
Shinepukur Ceramics	121,604	123822.00		-2218.00
RAK Ceramics(BD) Limited	148,677	151691.00		-3014.00
Fortune Shoes Limited	127,602	200712.00		-73110.00
Miracle Industries	61,566	61853.00		-287.00
Berger Paints BD Limited	1,528	1628.00		-100.00
Aman Feed Limited	16,450	16458.00		-8.00
ISN Limited	19,987	20592.00		-605.00
LafargeHolcim Bd Limited	557,154	557834.00		-680.00
Intech Limited	27,658	27913.00		-255.00
M. I. Cement	28,192	28790.00		-598.00
Agni Systems Limited	158,762	164611.00		-5849.00
Premier Cement Mills	3,600	3800.00		-200.00
aamra technologies	26,034	27580.00		-1546.00
IT Consultants Limited	11,491	12491.00		-1000.00
ADN Telecom Limited	26,543	28143.00		-1600.00
BGIC	35,083	35846.00		-763.00
Green Delta Ins. Limited	26,476	29346.00		-2870.00
United Insurance	10,459	13829.00		-3370.00
Peoples Insurance	15,678	17094.00		-1416.00
Eastland Insurance	31,592	31874.00		-282.00
Central Insurance Com	30,225	30725.00		-500.00
Karnaphuli Insurance Com	99,873	100873.00		-1000.00
Federal Insurance	79,789	87536.00		-7747.00
Purabi Gn Insurance	24,532	25132.00		-600.00
Pragati Ins Limited	20,683	28147.00		-7464.00
Sandhani Life Ins	71,553	83444.00		-11891.00
Prime Insurance	2,836	2933.00		-97.00
Pioneer Ins Co Limited	4,488	5778.00		-1290.00
Agrani Ins. Co. Limited	84,877	102489.00		-17612.00
Mercantile Ins. Limited	80,681	85954.00		-5273.00
Global Insurance Limited	40,245	49325.00		-9080.00
Popular Life Insurance	63,925	74025.00		-10100.00
Fareast Islami Life	63,638	67138.00		-3500.00
Nitol Insurance	15,650	23690.00		-8040.00
Asia Pacific Ins. Company	213,753	229073.00		-15320.00
Sonar Bangla Ins Limited	44,936	70111.00		-25175.00
Progressive Life Insurance	9,679	1704213.00		-1694534.00
Pragati Life Insurance	22,074	25130.00		-3056.00
Prime Islami Life	110,464	110482.00		-18.00
Paramount Insurance	159,896	219701.00		-59805.00
BGIC	144,208	145504.00		-1296.00
Continental Ins. Limited	96,990	101469.00		-4479.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Northern Islami Insurance	135,678	140283.00		-4605.00
Standard Insurance	150,407	159205.00		-8798.00
Republic Insurance	21,110	22210.00		-1100.00
Rupali Life Insurance	7,979	10879.00		-2900.00
Padma Islami Life	19,158	20206.00		-1048.00
Express Insurance	42,114	87494.00		-45380.00
IBBL Mudaraba Bond	815	1161.00		-346.00

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

3. After analysing ledger of Dealer Account of Banco Securities Limited (Client Code No.: 27777, Bo ID No.: 1202150033195699) for the period from 01 January 2019 to 14 June 2021 it was found that the Company provided credit facility to its Dealer Account, which is presented below:

Code	Name	Date	Day-end Ledger Balance (BDT)
27777	Banco Securities Limited	04-11-20	-20,20,512.74
		05-11-20	-1,07,50,574.59
		08-11-20	-20574.59

It is appeared the company violated:

- Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010.

by providing credit facility to the Dealer Account.

4. Moreover, a difference of BDT 51,847,412.69 has been observed between the ledgers of Dealer Account provided at two different times on 14 June 2021. Some of these are given below:

Date	Printed at 02:49:15	Printed at 03:57:52
04-11-20	-2020512.74	4,98,26,899.95
05-11-20	-10750574.59	4,10,96,838.10
08-11-20	-20,574.59	5,18,26,838.10
11-11-20	180,520.31	5,20,27,933.00
24-11-20	43,19,179.97	5,61,66,592.66
25-11-20	81,69,593.97	6,00,17,006.66

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**It appeared that the Company violated:**

- Section 18 of the Securities and Exchange Ordinance, 1969;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing incorrect information in the ledger of dealer account printed at two different times on 14 June 2021.*

5. It is observed that no buy or sale was found in the ledger of Dealer Account of Banco Securities Limited after 09 December 2020. But as per the bank statement (A/C No: 1090340542041) of Dealer Account, several deposit and withdrawal were found on continuous basis after the mentioned date. It was observed that some deposits and withdrawals were made in the account of some specific persons who were clients of Banco Securities Limited. Moreover, some fund transfers were also found. These are given below:

Date	Account No.	Particulars	Amount (Withdrawal)	Amount (Deposit)
20-01-21	170329370001	Crane Properties Limited	20,00,000.00	
20-01-21	1090297080041	Banco Securities Limited	28,90,000.00	
21-01-21	1090297080041	Banco Securities Limited	750,000.00	
14-02-21		Fund Transfer (inflow)		70,00,000.00
14-02-21	1920714671		15,00,000.00	
18-02-21	1090297080101	Banco Securities Limited		65,00,000.00
23-02-21	1090297080041	Banco Securities Limited		78,00,000.00
23-02-21	1090297080101	Banco Securities Limited	70,00,000.00	
24-02-21	1090297080041	Banco Securities Limited		12,80,000.00
25-02-21		Transfer		38,00,000.00
03-03-21	1090297080041	Banco Securities Limited	1,260,000.00	
07-03-21	1090651211041	Banco Securities Limited		30,00,000.00
24-03-21		Transfer		90,00,000.00
24-03-21	1920714671/22803800		14,00,000	
24-03-21	1920714671/22803799		20,00,000	
24-03-21	1920714671/22803801		38,80,000	
25-03-21	22803802		1,490,000	
29-03-21	170235754001	Md. Farid Ahmed		35,00,000
29-03-21	170235754001	Md. Farid Ahmed		10,00,000
29-03-21	10272802	Kayser	10,00,000	
01-04-21	170235754001	Md. Farid Ahmed		25,00,000

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01-04-21	170235754001	Md. Farid Ahmed		25,00,000
05-04-21		Fund Transfer		46,00,000
06-04-21	00190428	Sahadat Hossain, Banco Securities Limited	50,00,000	
04-05-21	1007418959031	Kazi Alamgir		25,00,000
04-05-21	1090297080041	Banco Securities Limited	24,00,000	
09-05-21	0170102397811	Md. Ashraful Alam		10,00,000
09-05-21	22803818	Mr. Hamza	25,00,000	
08-06-21	1007418959031	Kazi Alamgir		13,00,000
10-06-21	1090297080041	Banco Securities Limited	69,00,000	

**It appeared that the company violated:**

- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

**by not maintaining the dealer bank account properly.**

6. Banco Securities Limited declared that the Company did not provide credit facility to their clients. However, after analysing client's receivable it was observed that the Company extended credit facility amounting to BDT 103,273,614.21 as on 09 June 2021. Some of the clients' ledger balance as on 09 June 2021 is given below:

Client Code	Name	Receivable
175	Mohammed Golam Nobi	28,226,060.67
176	Sharmin Sikander	12,747,090.53
19350	Mr. Abdul Muhith	10,539,447.81
61052	Shahana Akter	5,334,449.73
28748	Kazi Walid Hasan	2,941,268.94
283	Dr Choudhury Md Showkat Osman	2,924,810.31
40894	Ashraful Anum Chaudhury	2,273,104.72
K19	Jannat -Ara Mostafa	2,014,530.45
6300	Shamiul Islam	1,935,178.56
K23	Md. Abdus Alam	1,726,604.40
1352	A. Munim Choudhury	1,482,351.77
58163	Mohammad Mazharul Islam	1,439,750.00
11404	Banco Power Limited	1,431,941.27
16756	Jalal Ahmed	1,030,686.89
B33	Sk. Intiaz Ali	947,421.58
S8	Md. Mahmudul Haque Ove	928,518.13
55020	Md Al-Amin	901,524.90
36066	Md. Oliur Rahman	880,105.41
S20	Muhammad Deloar Hossain	797,838.72
3020	Syed Nurul Alam	776,275.63
860	Md Shahinul Islam	695,895.71

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58372	Khandaker Reza-E-Raquib	619,477.75
4185	Shahnaz Chowdhury	549,027.11
36636	Dr. Shaiek Aziz Chowdhury	540,705.11
S9	Kazi Walid Hasan	473,317.25
46506	Muslim Mia	472,437.10
35992	Helal Ahmed	440,773.93
48499	Saleha Begum	322,653.83
27123	Mr. Abdul Halim	317,853.67
58480	Asadullah Al Galib	315,500.00
36376	Iftikhar Hussain Nadim	313,386.50
16312	Mohammad Zahangir	303,512.01
S2	Md. Enamul Haque Khan	291,363.90
40712	Heyder Zaman Aziz	285,067.12
35444	Sonagamithra Bhowmick	266,191.63
31700	Md Shipon Miah	249,765.45
58204	Ferdousi Shikder	247,865.99
35181	Kanak Deyf	247,512.86
47174	Md Kadir Ahmed	234,265.30
8938	Md. Iqbal Hossain	226,590.01
35341	Syed Nazmul Arefin	211,126.49
31670	Syeda Rahima Khatun	209,448.68
55389	Md. Khaled Al Mamun	198,747.30
29284	Mst. Shahida Begum	196,355.90
1013	Mahmud Shahid	191,263.20
36883	Sattabati Chokroborty	174,883.07
4433	Md. Shamsul Islam	164,807.43
60151	Mamunur Rashid	147,224.42
47610	Md Jafor Ullah Khan	145,891.37
60105	Sorwar Hossain	144,437.58
36174	Mustak Ahmed Chowdhury	132,054.59
7865	Syed Siraj Uddin Ahmed	131,810.49
36553	Kanan Chandra Das	131,190.14
61057	Antina Teresa Corraya	129,831.10
21149	Chandrima Hirok Sultana	127,097.14
36728	Farid Ahmed Chowdhury	120,382.21
60154	Motaleb Shah Chowdhury	117,642.00
36106	Md. Ankar Ali	114,294.04
7113	Md. Fayjur Rahman	113,580.99
20458	Muhammad Zahiduz Zaman Shopon	113,224.95
40763	Bodrul Alom	109,258.02
35096	Md. Abdus Salam	106,668.81
1394	Kamrul Hasan	105,200.72
45059	Md. Arafat Hossain	101,788.90

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to the clients without margin agreement. The Company has also provided unauthorised credit facility to some directors' account.*

**A. Management of Banco Securities Limited:**

01. After analysing documents, it was found that Management of Banco Securities Limited was associated with some other companies, which are given below:

SI No.	Name of Director	Position in Banco Securities Limited	Directorship/Ownership with other companies	Position	Address
1	Mr. Abdul Muhith	Chairman	Banco Finance and Investment Limited	Chairman	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Shuvra System Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Millennium Fisheries Limited	Chairman	Address not found
2	Mr. Md. Shafiul Azam	Director	Banco Smart Solutions	Director	Address not found
			Shuvra System Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Shuvra Fashions Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Classic Food Lab Limited	Chairman	Surma Tower, 59/2, Purana Paltan, Dhaka-1000
			Amulet Pharmaceuticals Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Banco Finance and Investments Limited	Managing Director	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Banco Power Limited	Managing Director	Address not found
			Banco Energy Generations Limited	Managing Director	34/2, Banani Bazar, 192/A, Eastern Road (3 <sup>rd</sup> Floor), Lane-01, New DOHS, Mohakhali, Dhaka-1206
3	Ms. Bushra Chowdhury	Director	Amulet Pharmaceuticals Limited	Director	Address not found
					Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215



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			Subra Systems Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
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It is also mentionable here that Subra Systems Limited submitted documents to DSE for IPO under qualified investor offer.

02. After analysing ledgers of Mr. Abdul Muhith (Chairman of Banco Securities Limited (Client Code No.: 19388, BO ID No.: 1202150021358554) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. Moreover, upon analysing another ledger of Mr. Abdul Muhith and Ms. Naima Muhith (Client Code No.:19350, BO ID No.:150006306422) for the period from 01 January 2020 to 06 June 2021 it has been observed that Banco Securities Limited extended credit facilities in this account. Details of which is mentioned below:

Date	Ledger Balance (BDT)
08-01-20	-11,990,507.81
15-01-20	-12,559,547.81
06-07-20	-13,401,117.81
20-08-20	-11,156,567.81
29-04-21	-10,989,447.81
03-05-21	-10,489,447.81
12-05-21	-10,539,447.81

However, during the mentioned period he deposited a total of BDT 8,648,940.00 and withdrew BDT 9,900,000.00.

**It appeared that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to Mr. Abdul Muhith, Chairman of Banco Securities Limited.*

03. After analysing ledger of Mrs. Bushra Chowdhury (Director of Banco Securities Limited, Client Code No.: 32, BO ID No.: 1202150016113489) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. However, Banco Securities Limited extended credit facility to the said client. Some of these are given below:

Date	Ledger Balance (BDT)
28-07-20	-2,419,100.89
07-09-20	-2,219,100.89

**It appeared to us that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010

*by extending credit facility to Mrs. Bushra Chowdhury, Director of Banco Securities Limited.*

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ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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04. After analysing the ledger of Mr. Shafiul Azam (Director of Banco Securities Limited, Client Code No.: 28, BO ID No.: 1202150000151396) for the period from 01 January 2020 to 13 June 2021, it was observed that the client bought or sold securities only in 07 (seven) days whereas fund deposit and withdrawal were made several times in that account. During this period the client conducted transaction of share worth of BDT 11,458,674.00 but deposited total of BDT 261,909,018.16 and withdraw total BDT 209,913,897.52. Some of these are shown below:

Date	Deposit	Withdrawal (BDT)
08-03-20	5,050,000.00	5,000,000.00
07-10-20	11,500,000.00	1,750,000.00
11-10-20	3,400,000.00	500,000.00
25-10-20	2,050,000.00	
27-10-20		2,064,000.00
29-10-20	2,000,000.00	
01-11-20	2,000,000.00	3,240,000.00
03-11-20	3,000,000.00	560,000.00
08-11-20		2,389,500.00
09-11-20	4,224,000.00	
11-11-20	1,550,000.00	
22-11-20	2,379,500.00	1,470.00
23-11-20		2,126,470.00
02-12-20	1,260,000.00	1,271,210.00
14-12-20	340,000.00	4,492,000.00
15-12-20	2,325,000.00	3,308,000.00
24-12-20	21,173,500.00	600,000.00
27-12-20	2,098,000.00	4,847,000.00
29-12-20	7,100,000.00	300,000.00
03-01-21	4,200,000.00	380,000.00
04-01-21		1,600,000.00
13-01-21	2,130,000.00	40,000.00
26-01-21	4,950,000.00	
01-02-21	2,400,000.00	
03-02-21	1,100,000.00	3,264,000.00
07-02-21	2,593,000.00	
08-02-21	2,545,000.00	5,210,000.00
09-02-21		4,135,000.00
08-03-21	500,000.00	5,798,700.00
22-03-21	1,495,000.00	
29-03-21	10,366,000.00	
11-04-21	4,054,474.00	
06-06-21	5,100,000.00	
09-06-21	2,450,000.00	100,000.00

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It is also mentionable here that in some transactions' particulars, several names were mentioned, which is shown below:

Date	Particular	Deposit (BDT)	Withdrawal (BDT)
11-04-21	Online Latifa Begum	40,54,474.00	
23-05-21	Foyez	20,00,000.00	
25-05-21	Personal		50,000
25-05-21	Crane Properties		300,000.00
25-05-21	Sobuj Bai Advertisement		575,000.00
25-05-21	Foyez vai-placement share Subra		4,00,000.00
27-05-21	Subra salary		20,00,000
27-05-21	Helal sir (Loan Refund)		200,000.00
27-05-21	Crane Properties(Loan Refund)		200,000.00
27-05-21	Munna Sir		80,000.00
31-05-21	Crane Properties		200,000.00
31-05-21	Subra	500,000.00	

**B. Some other clients, where unusual transaction noticed:**

01. After analysing ledger of Amulet Pharmaceuticals Limited (Client Code No. 58250, BO ID No.: not mentioned) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal on the aforesaid account.

However, after analysing Consolidated Customers' Account of Banco Securities Limited, it was found that fund deposit and withdrawal were done several times in favour of Amulet Pharmaceuticals Limited (Bank Account No. 0170252295041), which is shown below (data has been provided by the Company):

S.L.	Date	Bank Account	Name of the Account	Deposited Amount in CCA (BDT)	Withdrawal Amount From CCA (BDT)
1	30-04-19	0170252295041	Amulet Pharmaceuticals Ltd.	16,20,000	
2	02-05-19			44,50,000	
3	09-05-19			30,00,000	
4	16-05-19			23,00,000	
5	30-05-19			20,00,000	
6	13-06-19			50,00,000	
7	19-08-19				2,50,00,000
8	26-08-19			31,00,000	
9	27-08-19			15,00,000	
10	28-08-19			40,00,000	
11	03-09-19			12,00,000	
12	04-09-19			33,80,000	

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13	05-09-19		17,00,000.00	
14	08-09-19		25,50,000	
15	09-09-19			20,00,000
16	12-09-19			20,00,000
17	12-09-19			20,00,000
18	18-09-19			88,00,000
19	19-09-19			30,00,000
20	22-09-19		25,96,000	
21	23-09-19		20,47,000	
22	25-09-19		23,50,000	
23	26-09-19		27,60,000	
24	26-09-19			24,00,000
25	24-12-19		22,00,000	
26	07-10-20		11,300,000	
27	08-10-20		34,00,000	

It is mentionable here that Mr. Md. Shafiu Azam is the Chairman of Amulet Pharmaceuticals Limited as per the particulars of Directors available in the Company website.

It is also notable that on 19 August 2019 an amount of BDT 2,50,00,000.00 (BDT Two crore fifty lakh) has shown as withdrawal from the account number 01702522950041. Whereas, account number of Amulet Pharmaceuticals Limited is 0170252295041.

02. After analysing documents of Banco Finance & Investment Limited (Client Code No.: 15095, BO ID No.: 1202150015857032) it is observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 26 December 2016. Moreover, after analysing another account named Banco Finance & Investment Limited (Client Code No.: 16478, BO ID No.: 1202150016162365), it was observed that the client withdrew BDT 300,000.00 on 28 February 2008 without having any balance in this account. Besides, the client started buying share from 07 April 2008 without depositing any amount. After 11 February 2016, no share trade was found in this account while withdraw and annual fee payment were noticed. However, transactions were found till 27 December 2018. Besides, Banco Securities Limited extended credit facilities to this client. Moreover, this account was closed on 12 March 2019 though it had negative balance. Day end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance
24-04-16	-286,845,172.07
17-07-16	-286,845,672.07
29-08-16	-287,977,672.07
04-10-16	-289,059,654.07
24-10-16	-291,021,654.07
01-12-16	-291,148,480.07
03-04-16	-291,164,480.07

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25-04-17	-291,269,480.07
09-07-17	-291,269,930.07
19-10-17	-291,309,930.07
13-11-17	-291,409,930.07
22-11-17	-291,551,930.07
08-02-18	-291,701,930.07
10-07-18	-291,702,380.07
31-10-18	-291,852,380.07
27-12-18	-300,148,380.07

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

03. After analysing documents of Banco Power Limited (Client Code No.: 11404, BO ID No.: 1202150047830008 it has been observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 21 September 2015. After 09 July 2017, no share trade was found in this account while withdrawal and annual fee payment were noticed. However, it is worth mentioning that since the beginning of opening the account negative balance has been shown i.e. withdrawal has occurred from the account without depositing money. Day-end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance (BDT)
1.1.2012	0.00
28.11.2012	-29,000,000.00
11.12.2012	-34,000,000.00
26.12.2012	-36,000,000.00
30.12.2012	-34,500,000.00
1.1.2013	-34,000,000.00
19.07.2016	-10,035,196.27
2.8.2016	-10,135,196.27
10.08.2016	-10,155,196.27
30.08.2016	-10,955,196.27
28.07.2020	-1,431,941.27

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

04. After analysing ledger of BSLOWN (Client Code No.: 57940, BO ID # Not Found) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal. During the mentioned period BDT 390,188,762.00 was deposited and BDT 541,767,508.80 was withdrawn from this account.

Moreover, Banco Securities Limited extended credit facility to the following clients:

Date	Ledger (BDT)
27-05-21	-391,183,285.30
30-05-21	-392,612,882.30
31-05-21	-394,913,662.30
01-06-21	-395,513,662.30
02-06-21	-395,806,662.30
03-06-21	-396,900,412.30
06-06-21	-397,343,412.30

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969

05. After analysing ledger of Mr. Sahidur Rahman Chowdhury (Client Code No.: 12629, BO ID No.: 1202150000453198) same amount of deposit and withdrawal were found on 14 January 2021 as shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Contra date 05.01.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	
14-01-21	Contra date 09.12.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	



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06. After analysing the ledger of Mr. Mahabub Kazi (Client Code No.: 19444, BO ID No.: 1202150021540475) for the period from 01 January 2020 to 13 June 2021, no buy or sale was seen. However, money deposit and withdrawal were found. Few transactions are shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
24-12-20	Withdraw		10,00,000.00
24-12-20	Withdraw		10,00,000.00
24-12-20	Contra 04.10.2020	40,00,000.00	
04-01-21	Contra 02.12.2020	10,00,000.00	

07. After randomly scrutinising, it was observed that the Company opened more than one individual and joint BO Accounts of some single clients with the Company. Details of the accounts are given below:

S.L.	BO Identification Number	BO Type	Code	Full Name	BO Father/Husband	BO Mother
1	1202150015901313	Individual	16277	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Mrs.Monoara Begum
2	1202150028135741	Individual	51306	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Late Mrs Monoara Begum
3	1202150017541471	Individual	17552	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
4	1202150026788477	Individual	26091	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
5	1202150018210747	Individual	30814	Md. Umed Ali	Late Md. Haris Miah	Shitara Begum
6	1202150033346833	Individual	32453	MD. UMED ALI	MD. HARIS MIAH	MRS. SHITARA BEGUM
7	1202150000112407	Individual	73	Mohammad Hanif	Mohammad Idris	Hajera Begum
8	1202150066811886	Individual	58219	MOHAMMAD HANIF	MOHAMMAD IDRIS	HAJARA BEGUM
9	1202150001216229	Individual	1497	Mr Emdadul Haque Shamim	Late Aminul Haque Chowdhury	Mahamuda Begum
10	1202150005676604	Individual	9253	Mr Emdadul Haque Shamim	Late Aminul Haque	Mahmuda Begum
11	1202150014993798	Individual	15319	Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
12	1202150014994982	Individual		Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
13	1202150006246388	Individual	8729	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
14	1202150009702804	Individual	8831	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
15	1202150018277488	Individual	35251	Shahab Uddin Ahmed Quraishi	Late Saif Uddin Ahmed Quraishi	Late Jebun Nessa Quraishi
16	1202150029789741	Individual	36329	Shahab Uddin Ahmed Quraishi	Late Saifuddin Ahmed Quraishi	Late Zebun Nessa Quraishi

It appeared that the company violated:

- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১)  
by maintaining more than one individual BO Accounts of the aforesaid single clients.

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## বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

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যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক ১০ ফেব্রুয়ারী ২০২২ তারিখ বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/২৮৩ স্মারকমূলে Mr. Nurul Ehsan Sadat, Director, Banco Securities Limited-কে ২৭ ফেব্রুয়ারী ২০২২ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। তিনি শুনানীতে উপস্থিত হন নাই এবং কোন লিখিত বক্তব্য কমিশনে দাখিল করেন নাই;

যেহেতু, Mr. Nurul Ehsan Sadat উপর্যুক্ত কর্মকান্ডের ফলে Section 18 of the Securities and Exchange Ordinance, 1969; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১; Rule 7(3) of Securities and Exchange Rules, 2020; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২); Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010; 3(1) and (2) of the Margin Rules, 1999; 16(a) of the Securities and Exchange Ordinance, 1969; Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১) লংঘন করেছেন, যা সিকিউরিটিজ আইনের পরিপন্থী;

যেহেতু, Mr. Nurul Ehsan Sadat -এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;

যেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য Mr. Nurul Ehsan Sadat -কে অর্থদন্ড ধার্য করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 এ প্রদত্ত ক্ষমতাবলে-

- Mr. Nurul Ehsan Sadat - কে ১.০০ (এক) কোটি টাকা অর্থদন্ড ধার্য করল যা অত্র আদেশের ৩০ (ত্রিশ) দিনের মধ্যে 'বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন' এর অনুকূলে ইস্যুকৃত ব্যাংক ড্রাফট/পে-অর্ডারের মাধ্যমে জমা প্রদান করতে হবে, অন্যথায় সিকিউরিটিজ আইন মোতাবেক পরবর্তী আইনানুগ ব্যবস্থা গ্রহণ করা হবে।

- উক্তরূপ ব্যর্থতা অব্যাহত থাকলে, অনুরূপ অব্যাহত থাকাকালীন প্রতিদিনের জন্য ১০ (দশ) হাজার টাকা অর্থ দন্ডেও দন্ডিত হইবেন।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,



ডঃ রুমানা ইসলাম  
কমিশনার

বিতরণ:

১। Mr. Nurul Ehsan Sadat  
Director, Banco Securities Limited  
House-32, Road-9/A, Dhanmondi, Dhaka

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
www.sec.gov.bd



নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৭৪

তারিখ: সেপ্টেম্বর ১৪, ২০২০

জনাব জামিল আহমেদ চৌধুরী  
Director, Banco Securities Limited  
৬/সি, সেগুনবাগিচা, ঢাকা-১০০০।

বিষয়: আদেশ।

কমিশনের সেপ্টেম্বর ১৪, ২০২০ ইং তারিখের আদেশ নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৮ এর সত্যায়িত অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে

মাহমুদা শিরীন  
১৪.০৯.২০

মাহমুদা শিরীন  
যুগ্ম-পরিচালক

বিতরণঃ

- ১। চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি
- ২। নির্বাহী পরিচালক, এমআইএডি, বিএসইসি
- ৩। নির্বাহী পরিচালক, আইসিটিডি, বিএসইসি



নং-বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/৬৬৮

তারিখঃ সেপ্টেম্বর ১৪, ২০২০

## আদেশ

যেহেতু, Securities and Exchange Ordinance, 1969 এর Section 2 (cc) মোতাবেক কমিশন অর্থ বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন যা বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩-এর অধীনে গঠিত;

যেহেতু, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পত্র নং BSEC/SRI/DSE/063/2021/546 dated 10 June 2021 মাধ্যমে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড Banco Securities Limited এ investigation কার্যক্রম পরিচালনা করেছে এবং এ সংক্রান্ত একটি প্রতিবেদন সেপ্টেম্বর ১৪, ২০২১ তারিখের পত্রের মাধ্যমে কমিশনে দাখিল করেছে। Investigation প্রতিবেদন থেকে, অন্যান্যের মধ্যে, নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

1. After examining the stock position of the Company, some differences were found between the DPA6 Report and BackOffice Software Stock Report considering the business date as on 09 June 2021:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers	44,912	45596		-684
JMI Syringes Medical	14,674	34143		-19,469
Grameenphone Limited	72,897	73840		-943
BD Submarine Cable	30,133	39371		-9,238
Unique Hotel & Resort	130,945	131060		-115
Robi Axiata Limited	660,788	1859650		-1,198,862
AB Bank Limited	1,053,602	1055975		-2,373
The City Bank Limited	191,481	132250		59,231
IFIC Bank Limited	1,914,222	1943320		-29,098
Islami Bank BD Limited	180,961	182704		-1,743
National Bank Limited	3,854,467	3553787		300,680
Pubali Bank Limited	432,034	2252755		-1,820,721
Rupali Bank Limited	83,756	83728		28
United Commercial Bank	558,109	517440		40,669
Uttara Bank Limited	719,130	732281		-13,151
ICB Islamic Bank	1,401,584	1388884		12,700
IDLC Finance Limited	49,856	39056		10,800
Eastern Bank Limited	52,024	54073		-2,049
United Finance Limited	164,253	164269		-16
Uttara Finance	75,659	74706		953
Al-Arafah Islami Bank	722,247	723062		-815
Prime Bank Limited	190,651	178541		12,110
Southeast Bank Limited	1,288,687	1131998		156,689
Dhaka Bank Limited	273,548	250425		23,123

*(Handwritten signature)*





বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
NCCBL	598,811	332556		266,255
Social Islami Bank	417,841	418149		-308
Dutch Bangla Bank	28,794	65344		-36,550
MIDAS Financing Ltd.	147,586	148306		-720
Mutual Trust Bank	84,636	86337		-1,701
Standard Bank Ltd.	903,345	907172		-3,827
ONE Bank Limited	361,239	369970		-8,731
Bank Asia Limited	282,474	261498		20,976
Mercantile Bank Limited	402,213	388019		14,194
EXIM Bank Limited	1,061,354	1081617		-20,263
Peoples Leasing	979,168	979870		-702
Prime Finance	153,624	156435		-2,811
Premier Leasing	170,782	171007		-225
Islamic Finance Inv	59,042	64271		-5,229
Jamuna Bank Limited	336,008	350703		-14,695
LankaBangla Finance	401,381	1905643		-1,504,262
BIFC Limited	31,841	34639		-2,798
IPDC Finance Limited	74,922	101670		-26,748
BRAC Bank Limited	276,464	305485		-29,021
Shahjalal Islami Bank	300,011	435149		-135,138
The Premier Bank Ltd	805,432	847123		-41,691
BD Fin & Inv Co Ltd.	143,254	142704		550
Phoenix Finance	33,837	35976		-2,139
Int. Leasing And FSL	637,436	637895		-459
Trust Bank Limited	163,436	186217		-22,781
First Security Bank	968,519	1003445		-34,926
NRB Commercial Bank	50,300	159450		-109,150
Grameen MFO:Scheme 2	227,415	206513		20,902
Prime Finance 1st MF	38,226	39226		-1,000
EBL 1st Mutual Fund	306,971	307213		-242
ICB AMCL 2nd MF	62,350	64850		-2,500
ICB EP MF One: Sch 1	87,678	112828		-25,150
Trust Bank 1st MF	596,928	775540		-178,612
Prime Bank 1st ICB MF	145,947	150447		-4,500
DBH 1st Mutual Fund	121,565	128565		-7,000
IFIC Bank 1st MF	254,537	265292		-10,755
Phoenix Fin. 1st MF	65,350	69350		-4,000
ICB AMCL 3RD NRB MF	153,718	157218		-3,500
First Janata Bank MF	249,643	360196		-110,553
Green Delta MF	187,904	190904		-3,000
Popular Life 1st MF	224,925	237795		-12,870
IFIL Islamic MF-1	45,545	46735		-1,190
PHP First MF	211,746	220158		-8,412
AIBL 1st Islamic MF	98,081	104081		-6,000

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A-(B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Aftab Automobiles	102,496	102074		422
CAPM IBBL Islamic MF	18,056	23055		-4,999
Olympic Industries	21,564	19102		2,462
Monno Agro And GMF	5,288	5541		-253
Atlas Bangladesh Ltd	9,985	10001		-16
Quasem Industries	36,612	37760		-1,148
National Tubes Limited	26,630	26582		48
BD Thai Aluminium	117,251	117400		-149
Anwar Galvanizing	16,005	15905		100
Rangpur Foundry Ltd.	15,476	7476		8,000
BSRM Steel Limited	35,090	60675		-25,585
Deshbandhu Polymer	137,220	136455		765
GPH Ispat Limited	50,654	393992		-343,338
Bengal Windsor	97,257	97517		-260
BD Building Systems	163,766	75766		88,000
Appollo Ispat	1,606,010	3261171		-1,655,161
Shurwid Industries	75,432	67432		8,000
Ratanpur Steel	164,562	95062		69,500
Western Marine	319,062	208062		111,000
Ifad Autos Limited	40,816	19616		21,200
BD Steel Re-Rolling	48,975	43475		5,500
KDS Accessories Ltd	39,068	22522		16,546
BBS Cables Ltd	224,429	175704		48,725
Oimex Electrode Ltd	40,911	40887		24
Nahee Aluminium CPL	64,749	64744		5
BATBC	73,514	88438		-14,924
Zeal Bangla Sugar	74,427	119627		-45,200
AMCL	5,969	6499		-530
Rahima Food Corp Ltd	17,869	19686		-1,817
Fu-Wang Foods Ltd	315,134	315379		-245
Fine Foods Ltd	12,984	13222		-238
RD Food Products Ltd	32,512	32903		-391
Linde Bangladesh Ltd	2,900	2909		-9
Summit Power Ltd.	275,262	290695		-15,433
DESCO LTD.	27,775	27964		-189
Meghna Petroleum Ltd	12,486	12487		-1
Titas Gas T&D Co Ltd	110,357	207267		-96,910
Baraka Power Limited	151,797	152044		-247
MJL Bangladesh Ltd.	48,462	51177		-2,715
GBB Power Limited	47,511	47908		-397
Doreen Power Gen Sys	35,386	34886		500
Stylecraft Ltd.	10,255	10180		75
Desh Garments Limited	10,030	10245		-215
Tamijuddin Textile	5,865	4765		1,100
Delta Spinners Limited	373,658	-26279		399,937

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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A - (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Sonargaon Textiles	67,152	67362		-210
Prime Textile Spin.	48,223	3585		44,638
Monno Fabrics Limited	85,000	92500		-7,500
Alltex Industries	79,003	-40997		120,000
Alif Manufacturing	368,195	318459		49,736
Square Textiles Limited	26,052	26767		-715
Metro Spinning Limited	149,526	155226		-5,700
R. N. Spinning Mills	1,032,098	2063449		-1,031,351
Malek Spinning Mills	60,188	63378		-3,190
Beximco Pharma	75,775	18869		56,906
Saiham Cotton Mills	80,015	80565		-550
ACI Limited	16,417	4993		11,424
Envoy Textiles Ltd.	37,158	36903		255
Argon Denims Limited	75,642	134154		-58,512
FAMILYTEX (BD) Ltd	1,941,589	2010089		-68,500
Mozaffar Ho Spn Mill	40,492	39344		1,148
Matin Spinning Mills	5,285	-18515		23,800
The IBN SINA Pharma	23,956	19554		4,402
Shasha Denims Limited	38,670	38644		26
Zaheen Spinning Limited	224,079	184581		39,498
National Polymer	38,715	34085		4,630
Dragon Sweater	169,053	166803		2,250
Square Pharma	219,949	211052		8,897
Queen South Textile	28,293	23976		4,317
Aman Cotton Fibrous	49,348	100048		-50,700
Keya Cosmetics Limited	2,766,339	2792846		-26,507
VFS Thread Dyeing	124,139	124049		90
M L Dyeing Limited	157,912	-926331		1,084,243
BEACON Pharma	53,297	53987		-690
Ring Shine Textiles	649,211	644062		5,149
Salvo Chemical	410,161	764369		-354,208
Central Pharma Limited	412,800	432300		-19,500
Maksons Spinning	348,740	348867		-127
FAR Chemical Ind Ltd	440,100	2321011		-1,880,911
ACME Laboratories	55,909	60409		-4,500
Advent Pharma Limited	40,686	29914		10,772
Silva Pharmaceutical	178,048	78048		100,000
Indo-Bangla Pharma	154,104	254868		-100,764
Silco Pharmaceutical	116,706	32206		84,500
Sonali Paper & Board	88	8		80
Bashundhara Paper	23,983	13983		10,000
Bangladesh Shipping	70,105	63655		6,450
Monno Ceramic	23,308	23286		22
Usmania Glass	17,981	18130		-149
BEXIMCO Limited	383,139	382884		255

*(Handwritten signature)*

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উন্নয়ন-অর্থায়নের উৎস হবে পুঁজিবাজার”



বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Heidelberg Cement	4,655	5055		-400
Eastern Housing Ltd.	50,896	51666		-770
Confidence Cement	36,428	37003		-575
National Housing	28,199	-16627		44,826
Summit Alliance Port	100,642	100414		228
Saif Powertec Limited	213,585	730085		-516,500
Standard Ceramic	5,253	5313		-60
Fu-Wang Ceramic	152,637	152846		-209
Aramit Cement Limited	16,926	15266		1,660
Shinepukur Ceramics	215,407	216180		-773
RAK Ceramics(BD) Ltd	148,677	150755		-2,078
Fortune Shoes Ltd	62,824	60550		2,274
Miracle Industries	69,636	73497		-3,861
Berger Paints BD Ltd	1,539	1639		-100
Aman Feed Limited	17,750	17575		175
BDCOM Online Limited	106,325	30325		76,000
Index Agro Ind. Ltd.	1,974	100974		-99,000
Lafarge Holcim Bd Ltd	567,674	119704		447,970
Intech Limited	27,627	27702		-75
M. I. Cement	28,105	28037		68
Agni Systems Limited	151,262	36262		115,000
Premier Cement Mills	3,600	3800		-200
aamra technologies	26,094	26440		-346
Genex Infosys Ltd	2,006	16774		-14,768
BGIC	34,583	28655		5,928
Green Delta Ins. Ltd	16,576	15826		750
Peoples Insurance	15,678	15779		-101
Janata Insurance	25,840	23928		1,912
Eastland Insurance	32,392	32474		-82
Rupali Insurance	105,840	31840		74,000
National Life Insurance	5,420	5413		7
Federal Insurance	69,888	118844		-48,956
Purabi Gen Insurance	22,432	31932		-9,500
Delta Life Insurance	77,647	86422		-8,775
Sandhani Life Insurance	78,583	105813		-27,230
Prime Insurance	2,836	2933		-97
Pioneer Ins Company Ltd	2,298	54798		-52,500
Agrani Ins. Co. Limited	80,542	66564		13,978
Mercantile Ins. Limited	27,981	28054		-73
Nitol Insurance Limited	16,150	-26150		42,300
Asia Pacific Ins. Com	213,423	369434		-156,011
Sonar Bangla Ins Ltd	41,135	42450		-1,315
Progressive Life Ins	9,629	172015		-162,386
Pragati Life Ins.	22,042	22148		-106
Paramount Insurance	247,673	284988		-37,315

*[Handwritten signature]*

“মুজিববর্ষের অঙ্গীকার  
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Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
CGIC	147,471	147567		-96
Continental Ins. Ltd	100,913	102703		-1,790
Northern Islami Ins.	164,268	189257		-24,989
Standard Insurance	48,573	-15444		64,017
Asia Insurance Ltd	48,183	8183		40,000
Rupali Life Insurance	7,979	-1276		9,255
Provati Insurance	15,099	-21021		36,120
Padma Islami Life	19,158	9308		9,850
Sunlife Insurance	11,938	6938		5,000
IBBL Mudaraba Bond	810	1155		-345

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

by not maintaining the records of securities of the clients properly.

2. However, as per 06 June 2021, share difference between DPA6 Report and BackOffice Software Stock Report is shown below:

Instrument Name	Free Balance as per DPA6 (A)	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
		Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Daffodil Computers Limited	46,404	47222.00		-818.00
Grameenphone Limited	74,395	94465.00		-20070.00
BD Submarine Cable	29,033	29171.00		-138.00
Unique Hotel & Resort	130,945	281060.00		-150115.00
Robi Axiata Limited	659,134	1078810.00		-419676.00
AB Bank Limited	1,114,731	1244841.00		-130110.00
The City Bank Limited	177,299	184510.00		-7211.00
IFIC Bank Limited	2,036,072	2064246.00		-28174.00
Islami Bank BD Limited	180,978	182479.00		-1501.00
National Bank Limited	4,038,164	4090086.00		-51922.00
Pubali Bank Ltd.	430,051	432838.00		-2787.00
UCBL	542,813	549914.00		-7101.00
Uttara Bank Limited	717,490	723334.00		-5844.00
ICB Islamic Bank Limited	1,401,584	1402402.00		-818.00
Eastern Bank Limited	43,264	45313.00		-2049.00
United Finance Limited	162,253	172969.00		-10716.00
Uttara Finance	73,959	78107.00		-4148.00
AI-Arafah Islami Bank	623,247	624125.00		-878.00



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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
Prime Bank Limited	180,669	190533.00		-9864.00
Southeast Bank Limited	1,389,948	1393385.00		-3437.00
Dhaka Bank Limited	252,998	259494.00		-6496.00
NCCBL	548,623	553109.00		-4486.00
Social Islami Bank Limited	413,683	414106.00		-423.00
Dutch Bangla Bank	30,925	38309.00		-7384.00
MIDAS Financing Limited	194,886	198006.00		-3120.00
Mutual Trust Bank	84,636	86337.00		-1701.00
First Finance Limited	6,140,450	52504898.00		-46364448.00
Standard Bank Limited	876,605	877781.00		-1176.00
ONE Bank Limited	364,139	372995.00		-8856.00
Bank Asia Limited	267,554	267594.00		-40.00
Mercantile Bank Limited	521,164	536479.00		-15315.00
EXIM Bank Limited	1,056,207	1083918.00		-27711.00
Peoples Leasing	979,168	980616.00		-1448.00
Prime Finance	151,564	154375.00		-2811.00
Premier Leasing	168,867	169092.00		-225.00
Islamic Finance Investment	59,542	64816.00		-5274.00
Jamuna Bank Limited	333,698	606509.00		-272811.00
LankaBangla Finance	453,311	475046.00		-21735.00
BIFC Limited	31,841	34639.00		-2798.00
IPDC Finance Limited	64,937	77685.00		-12748.00
BRAC Bank Limited	276,068	306037.00		-29969.00
Shahjalal Islami Bank	297,388	332838.00		-35450.00
The Premier Bank Limited	909,664	977304.00		-67640.00
BD Fin & Inv Co Limited	147,217	154717.00		-7500.00
Phoenix Finance	33,837	36103.00		-2266.00
Int. Leasing And FSL	653,652	656111.00		-2459.00
Trust Bank Limited	162,963	176895.00		-13932.00
FAS Finance Inv Limited	1,654,653	1672103.00		-17450.00
First Security Bank	991,332	1026258.00		-34926.00
NRB Commercial Bank	49,300	49350.00		-50.00
GSP Finance (BD) Limited	357,719	371719.00		-14000.00
ICB	35,862	37135.00		-1273.00
Grameen MFO:Scheme 2	219,022	221226.00		-2204.00
Prime Finance 1st MF	36,516	37516.00		-1000.00
EBL 1st Mutual Fund	308,471	309965.00		-1494.00
ICB AMCL 2nd MF	62,350	64850.00		-2500.00
ICB EP MF One:Sch 1	87,678	94178.00		-6500.00
Trust Bank 1st MF	603,693	620827.00		-17134.00
Prime Bank 1st ICB MF	145,947	150447.00		-4500.00
DBH 1st Mutual Fund	121,565	129565.00		-8000.00
IFIC Bank 1st MF	220,833	231649.00		-10816.00
Phoenix Fin. 1st MF	65,350	69350.00		-4000.00

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www.sec.gov.bd



Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account ('C)	
ICB AMCL 3RD NRB MF	153,718	157718.00		-4000.00
First Janata Bank MF	234,713	255719.00		-21006.00
Green Delta MF	179,184	182684.00		-3500.00
Popular Life 1st MF	244,855	258420.00		-13565.00
IFIL Islamic MF-1	45,545	47106.00		-1561.00
PHP First MF	179,446	193559.00		-14113.00
AIBL 1st Islamic MF	88,025	94025.00		-6000.00
LR Global BD MF One	8,855	13625.00		-4770.00
AB Bank 1st MF	122,070	133820.00		-11750.00
1st BD Fix Inc Fund	440,586	482586.00		-42000.00
EXIM Bank 1st MF	478,570	499070.00		-20500.00
Vanguard AML BDF MF1	13,380	21380.00		-8000.00
CAPM BDBL MF 01	126,725	127025.00		-300.00
Aftab Automobiles	139,696	139936.00		-240.00
Olympic Industries	20,094	20322.00		-228.00
SEML FBLSL Gr. Fund	190,336	192836.00		-2500.00
Singer BD Limited	27,929	28129.00		-200.00
Atlas Bangladesh Ltd	10,051	10067.00		-16.00
Quasem Industries	43,412	46042.00		-2630.00
BD Thai Aluminium	73,307	99544.00		-26237.00
Golden Son Limited	378,553	382934.00		-4381.00
BSRM Steel Limited	34,898	35911.00		-1013.00
Deshbandhu Polymer	131,820	148975.00		-17155.00
GPH Ispat Limited	50,456	52935.00		-2479.00
Bengal Windsor	104,257	109517.00		-5260.00
Appollo Ispat	1,598,350	1679102.00		-80752.00
Shurwid Industries	150,432	152032.00		-1600.00
Ratanpur Steel	164,562	166062.00		-1500.00
Western Marine	323,830	325830.00		-2000.00
Ifad Autos Limited	36,471	37021.00		-550.00
Olympic Accessories	300,169	305169.00		-5000.00
Yeakin Polymer Ltd	123,642	124582.00		-940.00
BBS Cables Ltd	217,039	217589.00		-550.00
Oimex Electrode Ltd	41,738	44238.00		-2500.00
Nahee Aluminium CPL	64,749	66749.00		-2000.00
S S Steel Limited	195,628	289628.00		-94000.00
Runner Automobiles	1,797	2297.00		-500.00
Coppertech Ind Ltd	13,860	15860.00		-2000.00
Walton Hi-Tech Ind.	647	732.00		-85.00
Dominage Steel BSL	11,062	14134.00		-3072.00
Mir Akh. Hossain Ltd	5,530	6225.00		-695.00
BATBC	72,865	83195.00		-10330.00
National Tea Co. Limited	11,890	11895.00		-5.00
AMCL	6,069	6599.00		-530.00

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বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন

সিকিউরিটিজ কমিশন ভবন

ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Fu-Wang Foods Limited	304,334	306579.00		-2245.00
Beach Hatchery Limited	134,402	134466.00		-64.00
Fine Foods Limited	12,024	12262.00		-238.00
RD Food Products Limited	36,017	36747.00		-730.00
Golden Harvest Agro	163,411	168581.00		-5170.00
Emerald Oil Ind. Limited	32,413	37983.00		-5570.00
Linde Bangladesh Limited	2,900	2929.00		-29.00
Summit Power Limited	258,414	262644.00		-4230.00
DESCO Limited	27,525	27714.00		-189.00
Power Grid Co. of BD	30,425	40434.00		-10009.00
Meghna Petroleum Limited	12,730	12731.00		-1.00
Khulna Power Co. Limited	263,759	268020.00		-4261.00
Baraka Power Limited	150,497	157928.00		-7431.00
MJL Bangladesh Limited	48,646	52330.00		-3684.00
GBB Power Limited	49,961	50435.00		-474.00
Intraco Refueling	106,295	121295.00		-15000.00
Associated Oxygen	110,018	115550.00		-5532.00
Energypac Power Gen.	43,081	43096.00		-15.00
Lub-rref (BD) Limited	99,100	102815.00		-3715.00
Sonali Aansh Ind Limited	5,370	5570.00		-200.00
Alhaj Textile Mills	13,684	14909.00		-1225.00
Saiham Textile Mills	67,058	72058.00		-5000.00
Delta Spinners Limited	374,214	475684.00		-101470.00
Sonargaon Textiles	89,411	129621.00		-40210.00
Alif Industries Limited	78,119	83819.00		-5700.00
Alltex Industries	77,003	83826.00		-6823.00
Anlima Yarn Dyeing	28,474	32054.00		-3580.00
H.R. Textile Mills	6,404	6404.00		0.00
Alif Manufacturing	352,808	369711.00		-16903.00
Safko Spinning Mills	66,235	71910.00		-5675.00
Square Textiles Limited	26,052	27491.00		-1439.00
Metro Spinning Limited	190,579	256679.00		-66100.00
R. N. Spinning Mills	1,031,098	1035572.00		-4474.00
Malek Spinning Mills	49,468	175658.00		-126190.00
Beximco Pharma	74,520	75270.00		-750.00
Saiham Cotton Mills	81,615	83357.00		-1742.00
Generation Next Limited	920,830	930791.00		-9961.00
ACI Limited	16,409	16439.00		-30.00
Argon Denims Limited	75,692	78095.00		-2403.00
FAMILYTEX (BD) Limited	1,941,589	1947289.00		-5700.00
Matin Spinning Mills	5,285	5485.00		-200.00
Hwa Well Textiles BD	4,704	5704.00		-1000.00
Hamid Fabrics Limited	53,593	54619.00		-1026.00
C & A Textiles Limited	1,620,798	1623528.00		-2730.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Shasha Denims Limited	38,670	38956.00		-286.00
Zaheen Spinning Limited	224,079	224956.00		-877.00
Tosrifa Industries	14,319	17319.00		-3000.00
Simtex Industries	51,284	53285.00		-2001.00
S Alam CR Steels Limited	128,770	134270.00		-5500.00
Dragon Sweater	130,253	157683.00		-27430.00
Evince Textiles Limited	340,682	342682.00		-2000.00
Pacific Denims Limited	85,816	122824.00		-37008.00
Square Pharma	211,782	218866.00		-7084.00
Queen South Textile	22,793	27817.00		-5024.00
Aman Cotton Fibrous	49,548	49748.00		-200.00
Keya Cosmetics Limited	2,686,119	2894240.00		-208121.00
VFS Thread Dyeing	178,633	186342.00		-7709.00
M L Dyeing Limited	152,150	162415.00		-10265.00
ACI Formulations Limited	10,530	10685.00		-155.00
Kattali Textile Limited	32,883	55383.00		-22500.00
Esquire Knit Comp Limited	13,067	16567.00		-3500.00
Marico Bangladesh	1,135	1145.00		-10.00
BEACON Pharma	49,587	51162.00		-1575.00
New Line Clothings	3,806	12806.00		-9000.00
Active Fine Chemical	240,777	258277.00		-17500.00
Salvo Chemical	467,925	482255.00		-14330.00
Orion Pharma Limited	151,639	162740.00		-11101.00
Central Pharma Limited	412,260	419225.00		-6965.00
Maksons Spinning	350,540	370358.00		-19818.00
AFC Agro Biotech Limited	24,369	34869.00		-10500.00
The Dacca Dyeing	65,664	91878.00		-26214.00
FAR Chemical Ind Limited	460,700	496400.00		-35700.00
Advent Pharma Limited	43,886	62236.00		-18350.00
Silva Pharmaceutical	162,918	263418.00		-100500.00
Indo-Bangla Pharma	111,399	123399.00		-12000.00
Silco Pharmaceutical	123,556	258256.00		-134700.00
Khulna Printing	150,380	154680.00		-4300.00
Bashundhara Paper	29,097	30097.00		-1000.00
Bangladesh Shipping	66,647	69327.00		-2680.00
Usmania Glass	17,981	18130.00		-149.00
BEXIMCO Limited	456,482	511832.00		-55350.00
Heidelberg Cement	4,655	8699.00		-4044.00
Eastern Housing Limited	50,456	51226.00		-770.00
Confidence Cement	56,328	58428.00		-2100.00
National Housing	43,419	43423.00		-4.00
Summit Alliance Port	85,252	85361.00		-109.00
Saif Powertec Limited	183,295	189311.00		-6016.00
Standard Ceramic	5,250	5310.00		-60.00

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সিকিউরিটিজ কমিশন ভবন

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Fu-Wang Ceramic	152,837	157046.00		-4209.00
Shinepukur Ceramics	121,604	123822.00		-2218.00
RAK Ceramics(BD) Limited	148,677	151691.00		-3014.00
Fortune Shoes Limited	127,602	200712.00		-73110.00
Miracle Industries	61,566	61853.00		-287.00
Berger Paints BD Limited	1,528	1628.00		-100.00
Aman Feed Limited	16,450	16458.00		-8.00
ISN Limited	19,987	20592.00		-605.00
LafargeHolcim Bd Limited	557,154	557834.00		-680.00
Intech Limited	27,658	27913.00		-255.00
M. I. Cement	28,192	28790.00		-598.00
Agni Systems Limited	158,762	164611.00		-5849.00
Premier Cement Mills	3,600	3800.00		-200.00
aamra technologies	26,034	27580.00		-1546.00
IT Consultants Limited	11,491	12491.00		-1000.00
ADN Telecom Limited	26,543	28143.00		-1600.00
BGIC	35,083	35846.00		-763.00
Green Delta Ins. Limited	26,476	29346.00		-2870.00
United Insurance	10,459	13829.00		-3370.00
Peoples Insurance	15,678	17094.00		-1416.00
Eastland Insurance	31,592	31874.00		-282.00
Central Insurance Com	30,225	30725.00		-500.00
Karnaphuli Insurance Com	99,873	100873.00		-1000.00
Federal Insurance	79,789	87536.00		-7747.00
Purabi Gn Insurance	24,532	25132.00		-600.00
Pragati Ins Limited	20,683	28147.00		-7464.00
Sandhani Life Ins	71,553	83444.00		-11891.00
Prime Insurance	2,836	2933.00		-97.00
Pioneer Ins Co Limited	4,488	5778.00		-1290.00
Agrani Ins. Co. Limited	84,877	102489.00		-17612.00
Mercantile Ins. Limited	80,681	85954.00		-5273.00
Global Insurance Limited	40,245	49325.00		-9080.00
Popular Life Insurance	63,925	74025.00		-10100.00
Fareast Islami Life	63,638	67138.00		-3500.00
Nitol Insurance	15,650	23690.00		-8040.00
Asia Pacific Ins. Company	213,753	229073.00		-15320.00
Sonar Bangla Ins Limited	44,936	70111.00		-25175.00
Progressive Life Insurance	9,679	1704213.00		-1694534.00
Pragati Life Insurance	22,074	25130.00		-3056.00
Prime Islami Life	110,464	110482.00		-18.00
Paramount Insurance	159,896	219701.00		-59805.00
BGIC	144,208	145504.00		-1296.00
Continental Ins. Limited	96,990	101469.00		-4479.00
Northern Islami Insurance	135,678	140283.00		-4605.00

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Instrument Name	Free Balance as per DPA6	Free Balance as per BackOffice Software		Difference (D) D = {A- (B+C)}
	(A)	Free Balance of Customers' Account (B)	Free Balance of Dealer's Account (C)	
Standard Insurance	150,407	159205.00		-8798.00
Republic Insurance	21,110	22210.00		-1100.00
Rupali Life Insurance	7,979	10879.00		-2900.00
Padma Islami Life	19,158	20206.00		-1048.00
Express Insurance	42,114	87494.00		-45380.00
IBBL Mudaraba Bond	815	1161.00		-346.00

It appeared that the company violated:

- Rule 7(3) of Securities and Exchange Rules, 2020
- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২)

*by not maintaining the records of securities of the clients properly.*

3. After analysing ledger of Dealer Account of Banco Securities Limited (Client Code No.: 27777, Bo ID No.: 1202150033195699) for the period from 01 January 2019 to 14 June 2021 it was found that the Company provided credit facility to its Dealer Account, which is presented below:

Code	Name	Date	Day-end Ledger Balance (BDT)
27777	Banco Securities Limited	04-11-20	-20,20,512.74
		05-11-20	-1,07,50,574.59
		08-11-20	-20574.59

It is appeared the company violated:

- Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010.

*by providing credit facility to the Dealer Account.*

4. Moreover, a difference of BDT 51,847,412.69 has been observed between the ledgers of Dealer Account provided at two different times on 14 June 2021. Some of these are given below:

Date	Printed at 02:49:15	Printed at 03:57:52
04-11-20	-2020512.74	4,98,26,899.95
05-11-20	-10750574.59	4,10,96,838.10
08-11-20	-20,574.59	5,18,26,838.10
11-11-20	180,520.31	5,20,27,933.00
24-11-20	43,19,179.97	5,61,66,592.66
25-11-20	81,69,593.97	6,00,17,006.66

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**It appeared that the Company violated:**

- Section 18 of the Securities and Exchange Ordinance, 1969;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing incorrect information in the ledger of dealer account printed at two different times on 14 June 2021.*

5. It is observed that no buy or sale was found in the ledger of Dealer Account of Banco Securities Limited after 09 December 2020. But as per the bank statement (A/C No: 1090340542041) of Dealer Account, several deposit and withdrawal were found on continuous basis after the mentioned date. It was observed that some deposits and withdrawals were made in the account of some specific persons who were clients of Banco Securities Limited. Moreover, some fund transfers were also found. These are given below:

Date	Account No.	Particulars	Amount (Withdrawal)	Amount (Deposit)
20-01-21	170329370001	Crane Properties Limited	20,00,000.00	
20-01-21	1090297080041	Banco Securities Limited	28,90,000.00	
21-01-21	1090297080041	Banco Securities Limited	750,000.00	
14-02-21		Fund Transfer (inflow)		70,00,000.00
14-02-21	1920714671		15,00,000.00	
18-02-21	1090297080101	Banco Securities Limited		65,00,000.00
23-02-21	1090297080041	Banco Securities Limited		78,00,000.00
23-02-21	1090297080101	Banco Securities Limited	70,00,000.00	
24-02-21	1090297080041	Banco Securities Limited		12,80,000.00
25-02-21		Transfer		38,00,000.00
03-03-21	1090297080041	Banco Securities Limited	1,260,000.00	
07-03-21	1090651211041	Banco Securities Limited		30,00,000.00
24-03-21		Transfer		90,00,000.00
24-03-21	1920714671/22803800		14,00,000	
24-03-21	1920714671/22803799		20,00,000	
24-03-21	1920714671/22803801		38,80,000	
25-03-21	22803802		1,490,000	
29-03-21	170235754001	Md. Farid Ahmed		35,00,000
29-03-21	170235754001	Md. Farid Ahmed		10,00,000
29-03-21	10272802	Kayser	10,00,000	
01-04-21	170235754001	Md. Farid Ahmed		25,00,000
01-04-21	170235754001	Md. Farid Ahmed		25,00,000

*[Handwritten signature]*

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Date	Account No.	Client Name	Amount	Total
05-04-21		Fund Transfer		46,00,000
06-04-21	00190428	Sahadat Hossain, Banco Securities Limited	50,00,000	
04-05-21	1007418959031	Kazi Alamgir		25,00,000
04-05-21	1090297080041	Banco Securities Limited	24,00,000	
09-05-21	0170102397811	Md. Ashrafal Alam		10,00,000
09-05-21	22803818	Mr. Hamza	25,00,000	
08-06-21	1007418959031	Kazi Alamgir		13,00,000
10-06-21	1090297080041	Banco Securities Limited	69,00,000	

**It appeared that the company violated:**

- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

**by not maintaining the dealer bank account properly.**

6. Banco Securities Limited declared that the Company did not provide credit facility to their clients. However, after analysing client's receivable it was observed that the Company extended credit facility amounting to BDT 103,273,614.21 as on 09 June 2021. Some of the clients' ledger balance as on 09 June 2021 is given below:

Client Code	Name	Receivable
175	Mohammed Golam Nobi	28,226,060.67
176	Sharmin Sikander	12,747,090.53
19350	Mr. Abdul Muhith	10,539,447.81
61052	Shahana Akter	5,334,449.73
28748	Kazi Walid Hasan	2,941,268.94
283	Dr Choudhury Md Showkat Osman	2,924,810.31
40894	Ashrafal Anum Chaudhury	2,273,104.72
K19	Jannat -Ara Mostafa	2,014,530.45
6300	Shamiul Islam	1,935,178.56
K23	Md. Abdus Alam	1,726,604.40
1352	A. Munim Choudhury	1,482,351.77
58163	Mohammad Mazharul Islam	1,439,750.00
11404	Banco Power Limited	1,431,941.27
16756	Jalal Ahmed	1,030,686.89
B33	Sk. Imtiaz Ali	947,421.58
S8	Md. Mahmudul Haque Ove	928,518.13
55020	Md Al-Amin	901,524.90
36066	Md. Oliur Rahman	880,105.41
S20	Muhammad Deloar Hossain	797,838.72
3020	Syed Nurul Alam	776,275.63
860	Md Shahinul Islam	695,895.71
58372	Khandaker Reza-E-Raquib	619,477.75

*Handwritten signature/initials*

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সিকিউরিটিজ কমিশন ভবন

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4185	Shahnaz Chowdhury	549,027.11
36636	Dr. Shaiek Aziz Chowdhury	540,705.11
S9	Kazi Walid Hasan	473,317.25
46506	Muslim Mia	472,437.10
35992	Helal Ahmed	440,773.93
48499	Saleha Begum	322,653.83
27123	Mr. Abdul Halim	317,853.67
58480	Asadullah Al Galib	315,500.00
36376	Iftikhar Hussain Nadim	313,386.50
16312	Mohammad Zahangir	303,512.01
S2	Md. Enamul Haque Khan	291,363.90
40712	Heyder Zaman Aziz	285,067.12
35444	Sonagamithra Bhowmick	266,191.63
31700	Md Shipon Miah	249,765.45
58204	Ferdousi Shikder	247,865.99
35181	Kanak Deyf	247,512.86
47174	Md Kadir Ahmed	234,265.30
8938	Md. Iqbal Hossain	226,590.01
35341	Syed Nazmul Arefin	211,126.49
31670	Syeda Rahima Khatun	209,448.68
55389	Md. Khaled Al Mamun	198,747.30
29284	Mst. Shahida Begum	196,355.90
1013	Mahmud Shahid	191,263.20
36883	Sattabati Chokroborty	174,883.07
4433	Md. Shamsul Islam	164,807.43
60151	Mamunur Rashid	147,224.42
47610	Md Jafor Ullah Khan	145,891.37
60105	Sorwar Hossain	144,437.58
36174	Mustak Ahmed Chowdhury	132,054.59
7865	Syed Siraj Uddin Ahmed	131,810.49
36553	Kanan Chandra Das	131,190.14
61057	Antina Teresa Corraya	129,831.10
21149	Chandrima Hirok Sultana	127,097.14
36728	Farid Ahmed Chowdhury	120,382.21
60154	Motaleb Shah Chowdhury	117,642.00
36106	Md. Ankar Ali	114,294.04
7113	Md. Fayjur Rahman	113,580.99
20458	Muhammad Zahiduz Zaman Shopon	113,224.95
40763	Bodrul Alom	109,258.02
35096	Md. Abdus Salam	106,668.81
1394	Kamrul Hasan	105,200.72
45059	Md. Arafat Hossain	101,788.90

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to the clients without margin agreement. The Company has also provided unauthorised credit facility to some directors' account.*

**A. Management of Banco Securities Limited:**

01. After analysing documents, it was found that Management of Banco Securities Limited was associated with some other companies, which are given below:

Sl No.	Name of Director	Position in Banco Securities Limited	Directorship/Ownership with other companies	Position	Address
1	Mr. Abdul Muhith	Chairman	Banco Finance and Investment Limited	Chairman	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Shuvra System Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Millennium Fisheries Limited	Chairman	Address not found
2	Mr. Md. Shafiul Azam	Director	Banco Smart Solutions	Director	Address not found
			Shuvra System Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Shuvra Fashions Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Classic Food Lab Limited	Chairman	Surma Tower, 59/2, Purana Paltan, Dhaka-1000
			Amulet Pharmaceuticals Limited	Chairman	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Banco Finance and Investments Limited	Managing Director	Shefali Complex (4 <sup>th</sup> Floor) 218/3/A, West Kafrul, Begum Rokeya Sharani Sher-e-Bangla Nagar, Dhaka-1207
			Banco Power Limited	Managing Director	Address not found
			Banco Energy Generations Limited	Managing Director	34/2, Banani Bazar, 192/A, Eastern Road (3 <sup>rd</sup> Floor), Lane-01, New DOHS, Mohakhali, Dhaka-1206
3	Ms. Bushra Chowdhury	Director	Banco Smart Solutions	Managing Director	Address not found
			Amulet Pharmaceuticals Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215
			Subra Systems Limited	Director	Hasney Tower, Level 10, 3/A, Kawran Bazar, Dhaka-1215

*[Handwritten signature]*



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It is also mentionable here that Subra Systems Limited submitted documents to DSE for IPO under qualified investor offer.

02. After analysing ledgers of Mr. Abdul Muhith (Chairman of Banco Securities Limited (Client Code No.: 19388, BO ID No.: 1202150021358554) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. Moreover, upon analysing another ledger of Mr. Abdul Muhith and Ms. Naima Muhith (Client Code No.:19350, BO ID No.:150006306422) for the period from 01 January 2020 to 06 June 2021 it has been observed that Banco Securities Limited extended credit facilities in this account. Details of which is mentioned below:

Date	Ledger Balance (BDT)
08-01-20	-11,990,507.81
15-01-20	-12,559,547.81
06-07-20	-13,401,117.81
20-08-20	-11,156,567.81
29-04-21	-10,989,447.81
03-05-21	-10,489,447.81
12-05-21	-10,539,447.81

However, during the mentioned period he deposited a total of BDT 8,648,940.00 and withdrew BDT 9,900,000.00.

**It appeared that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010;

*by extending credit facility to Mr. Abdul Muhith, Chairman of Banco Securities Limited.*

03. After analysing ledger of Mrs. Bushra Chowdhury (Director of Banco Securities Limited, Client Code No.: 32, BO ID No.: 1202150016113489) for the period from 01 January 2020 to 06 June 2021 no share transaction was found. However, Banco Securities Limited extended credit facility to the said client. Some of these are given below:

Date	Ledger Balance (BDT)
28-07-20	-2,419,100.89
07-09-20	-2,219,100.89

**It appeared to us that the company violated**

- Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010

*by extending credit facility to Mrs. Bushra Chowdhury, Director of Banco Securities Limited.*

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04. After analysing the ledger of Mr. Shafiu Azam (Director of Banco Securities Limited, Client Code No.: 28, BO ID No.: 1202150000151396) for the period from 01 January 2020 to 13 June 2021, it was observed that the client bought or sold securities only in 07 (seven) days whereas fund deposit and withdrawal were made several times in that account. During this period the client conducted transaction of share worth of BDT 11,458,674.00 but deposited total of BDT 261,909,018.16 and withdraw total BDT 209,913,897.52. Some of these are shown below:

Date	Deposit	Withdrawal (BDT)
08-03-20	5,050,000.00	5,000,000.00
07-10-20	11,500,000.00	1,750,000.00
11-10-20	3,400,000.00	500,000.00
25-10-20	2,050,000.00	
27-10-20		2,064,000.00
29-10-20	2,000,000.00	
01-11-20	2,000,000.00	3,240,000.00
03-11-20	3,000,000.00	560,000.00
08-11-20		2,389,500.00
09-11-20	4,224,000.00	
11-11-20	1,550,000.00	
22-11-20	2,379,500.00	1,470.00
23-11-20		2,126,470.00
02-12-20	1,260,000.00	1,271,210.00
14-12-20	340,000.00	4,492,000.00
15-12-20	2,325,000.00	3,308,000.00
24-12-20	21,173,500.00	600,000.00
27-12-20	2,098,000.00	4,847,000.00
29-12-20	7,100,000.00	300,000.00
03-01-21	4,200,000.00	380,000.00
04-01-21		1,600,000.00
13-01-21	2,130,000.00	40,000.00
26-01-21	4,950,000.00	
01-02-21	2,400,000.00	
03-02-21	1,100,000.00	3,264,000.00
07-02-21	2,593,000.00	
08-02-21	2,545,000.00	5,210,000.00
09-02-21		4,135,000.00
08-03-21	500,000.00	5,798,700.00
22-03-21	1,495,000.00	
29-03-21	10,366,000.00	
11-04-21	4,054,474.00	
06-06-21	5,100,000.00	
09-06-21	2,450,000.00	100,000.00

*(Handwritten signature)*

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It is also mentionable here that in some transactions' particulars, several names were mentioned, which is shown below:

Date	Particular	Deposit (BDT)	Withdrawal (BDT)
11-04-21	Online Latifa Begum	40,54,474.00	
23-05-21	Foyez	20,00,000.00	
25-05-21	Personal		50,000
25-05-21	Crane Properties		300,000.00
25-05-21	Sobuj Bai Advertisement		575,000.00
25-05-21	Foyez vai-placement share Subra		4,00,000.00
27-05-21	Subra salary		20,00,000
27-05-21	Helal sir (Loan Refund)		200,000.00
27-05-21	Crane Properties(Loan Refund)		200,000.00
27-05-21	Munna Sir		80,000.00
31-05-21	Crane Properties		200,000.00
31-05-21	Subra	500,000.00	

**B. Some other clients, where unusual transaction noticed:**

01. After analysing ledger of Amulet Pharmaceuticals Limited (Client Code No. 58250, BO ID No.: not mentioned) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal on the aforesaid account.

However, after analysing Consolidated Customers' Account of Banco Securities Limited, it was found that fund deposit and withdrawal were done several times in favour of Amulet Pharmaceuticals Limited (Bank Account No. 0170252295041), which is shown below (data has been provided by the Company):

S.L.	Date	Bank Account	Name of the Account	Deposited Amount in CCA (BDT)	Withdrawal Amount From CCA (BDT)
1	30-04-19	0170252295041	Amulet Pharmaceuticals Ltd.	16,20,000	
2	02-05-19			44,50,000	
3	09-05-19			30,00,000	
4	16-05-19			23,00,000	
5	30-05-19			20,00,000	
6	13-06-19			50,00,000	
7	19-08-19				2,50,00,000
8	26-08-19			31,00,000	
9	27-08-19			15,00,000	
10	28-08-19			40,00,000	
11	03-09-19			12,00,000	
12	04-09-19			33,80,000	
13	05-09-19			17,00,000.00	

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14	08-09-19		25,50,000	
15	09-09-19			20,00,000
16	12-09-19			20,00,000
17	12-09-19			20,00,000
18	18-09-19			88,00,000
19	19-09-19			30,00,000
20	22-09-19		25,96,000	
21	23-09-19		20,47,000	
22	25-09-19		23,50,000	
23	26-09-19		27,60,000	
24	26-09-19			24,00,000
25	24-12-19		22,00,000	
26	07-10-20		11,300,000	
27	08-10-20		34,00,000	

It is mentionable here that Mr. Md. Shafiu Azam is the Chairman of Amulet Pharmaceuticals Limited as per the particulars of Directors available in the Company website.

It is also notable that on 19 August 2019 an amount of BDT 2,50,00,000.00 (BDT Two crore fifty lakh) has shown as withdrawal from the account number 01702522950041. Whereas, account number of Amulet Pharmaceuticals Limited is 0170252295041.

02. After analysing documents of Banco Finance & Investment Limited (Client Code No.: 15095, BO ID No.: 1202150015857032) it is observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 26 December 2016. Moreover, after analysing another account named Banco Finance & Investment Limited (Client Code No.: 16478, BO ID No.: 1202150016162365), it was observed that the client withdrew BDT 300,000.00 on 28 February 2008 without having any balance in this account. Besides, the client started buying share from 07 April 2008 without depositing any amount. After 11 February 2016, no share trade was found in this account while withdraw and annual fee payment were noticed. However, transactions were found till 27 December 2018. Besides, Banco Securities Limited extended credit facilities to this client. Moreover, this account was closed on 12 March 2019 though it had negative balance. Day end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance
24-04-16	-286,845,172.07
17-07-16	-286,845,672.07
29-08-16	-287,977,672.07
04-10-16	-289,059,654.07
24-10-16	-291,021,654.07
01-12-16	-291,148,480.07
03-04-16	-291,164,480.07
25-04-17	-291,269,480.07

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09-07-17	-291,269,930.07
19-10-17	-291,309,930.07
13-11-17	-291,409,930.07
22-11-17	-291,551,930.07
08-02-18	-291,701,930.07
10-07-18	-291,702,380.07
31-10-18	-291,852,380.07
27-12-18	-300,148,380.07

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

03. After analysing documents of Banco Power Limited (Client Code No.: 11404, BO ID No.: 1202150047830008 it has been observed that since the opening of the account transaction had been executed till 28 July 2020. Whereas trade was executed up to 21 September 2015. After 09 July 2017, no share trade was found in this account while withdrawal and annual fee payment were noticed. However, it is worth mentioning that since the beginning of opening the account negative balance has been shown i.e. withdrawal has occurred from the account without depositing money. Day-end (negative) balance of this account in some date(s) is shown below:

Date	Ledger Balance (BDT)
1.1.2012	0.00
28.11.2012	-29,000,000.00
11.12.2012	-34,000,000.00
26.12.2012	-36,000,000.00
30.12.2012	-34,500,000.00
1.1.2013	-34,000,000.00
19.07.2016	-10,035,196.27
2.8.2016	-10,135,196.27
10.08.2016	-10,155,196.27
30.08.2016	-10,955,196.27
28.07.2020	-1,431,941.27

*Handwritten signature*

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**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১;
- সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১

*by providing credit facilities in the aforesaid account without having margin agreement and there was no share trading in the account.*

04. After analysing ledger of BSLOWN (Client Code No.: 57940, BO ID # Not Found) for the period from 01 January 2020 to 06 June 2021, no share transaction was found except deposit and withdrawal. During the mentioned period BDT 390,188,762.00 was deposited and BDT 541,767,508.80 was withdrawn from this account.

Moreover, Banco Securities Limited extended credit facility to the following clients:

Date	Ledger (BDT)
27-05-21	-391,183,285.30
30-05-21	-392,612,882.30
31-05-21	-394,913,662.30
01-06-21	-395,513,662.30
02-06-21	-395,806,662.30
03-06-21	-396,900,412.30
06-06-21	-397,343,412.30

**It appeared that the company violated**

- 3(1) and (2) of the Margin Rules, 1999
- 16(a) of the Securities and Exchange Ordinance, 1969

05. After analysing ledger of Mr. Sahidur Rahman Chowdhury (Client Code No.: 12629, BO ID No.: 1202150000453198) same amount of deposit and withdrawal were found on 14 January 2021 as shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Withdraw		50,00,000.00
14-01-21	Withdraw		25,00,000.00
14-01-21	Contra date 05.01.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	
14-01-21	Contra date 09.12.20	25,00,000.00	
14-01-21	Contra date 09.12.20	50,00,000.00	

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06. After analysing the ledger of Mr. Mahabub Kazi (Client Code No.: 19444, BO ID No.: 1202150021540475) for the period from 01 January 2020 to 13 June 2021, no buy or sale was seen. However, money deposit and withdrawal were found. Few transactions are shown below:

Date	Particular(s)	Deposit (BDT)	Withdrawal (BDT)
24-12-20	Withdraw		10,00,000.00
24-12-20	Withdraw		10,00,000.00
24-12-20	Contra 04.10.2020	40,00,000.00	
04-01-21	Contra 02.12.2020	10,00,000.00	

07. After randomly scrutinising, it was observed that the Company opened more than one individual and joint BO Accounts of some single clients with the Company. Details of the accounts are given below:

S.L.	BO Identification Number	BO Type	Code	Full Name	BO Father/Husband	BO Mother
1	1202150015901313	Individual	16277	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Mrs.Monoara Begum
2	1202150028135741	Individual	51306	Kazi Shahaul Alam	Late Kazi Nowzabad Hossain	Late Mrs Monoara Begum
3	1202150017541471	Individual	17552	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
4	1202150026788477	Individual	26091	Md. Hashem Reza	Md. Hazrat Ali	Sufia Begum
5	1202150018210747	Individual	30814	Md. Umed Ali	Late Md. Haris Miah	Shitara Begum
6	1202150033346833	Individual	32453	MD. UMED ALI	MD. HARIS MIAH	MRS. SHITARA BEGUM
7	1202150000112407	Individual	73	Mohammad Hanif	Mohammad Idris	Hajera Begum
8	1202150066811886	Individual	58219	MOHAMMAD HANIF	MOHAMMAD IDRIS	HAJARA BEGUM
9	1202150001216229	Individual	1497	Mr Emdadul Haque Shamim	Late Aminul Haque Chowdhury	Mahamuda Begum
10	1202150005676604	Individual	9253	Mr Emdadul Haque Shamim	Late Aminul Haque	Mahmuda Begum
11	1202150014993798	Individual	15319	Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
12	1202150014994982	Individual		Mr. Kh. Abdus Subhan	Late Kh. Abdur Rashid	Mrs. Latifa Begum
13	1202150006246388	Individual	8729	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
14	1202150009702804	Individual	8831	Mr. Md. Nasir Alam	Late Abul Hashem Molla	Rezia Begum
15	1202150018277488	Individual	35251	Shahab Uddin Ahmed Quraishi	Late Saif Uddin Ahmed Quraishi	Late Jebun Nessa Quraishi
16	1202150029789741	Individual	36329	Shahab Uddin Ahmed Quraishi	Late Saifuddin Ahmed Quraishi	Late Zebun Nessa Quraishi

It appeared that the company violated:

- ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১)

by maintaining more than one individual BO Accounts of the aforesaid single clients.

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যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক ১০ ফেব্রুয়ারী ২০২২ তারিখ বিএসইসি/এনফোর্সমেন্ট/২৮৬৮/২০২০/২৮৩ স্মারকমূলে Mr. Jamil Ahmed Chowdhury, Director, Banco Securities Limited-কে ২৭ ফেব্রুয়ারী ২০২২ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। তিনি শুনানীতে উপস্থিত হন নাই এবং কোন লিখিত বক্তব্য কমিশনে দাখিল করেন নাই;

যেহেতু, Mr. Jamil Ahmed Chowdhury উপর্যুক্ত কর্মকান্ডের ফলে Section 18 of the Securities and Exchange Ordinance, 1969; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর বিধি ১১; সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (স্টক-ডিলার, স্টক-ব্রোকার ও অনুমোদিত প্রতিনিধি) বিধিমালা, ২০০০ এর দ্বিতীয় তফসিল এর আচরণ বিধি ১; Rule 7(3) of Securities and Exchange Rules, 2020; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ প্রবিধান এর ৩৪(১) ও (২); Directive No. SEC/CMRRCD/2001-43/51 dated 22 July 2010; 3(1) and (2) of the Margin Rules, 1999; 16(a) of the Securities and Exchange Ordinance, 1969; Directive no. SEC/CMRRCD/2001-43/31 dated 23 March 2010; ডিপজিটরি (ব্যবহারিক) প্রবিধানমালা, ২০০৩ এর প্রবিধান ২৬(১) লংঘন করেছেন, যা সিকিউরিটিজ আইনের পরিপন্থী;

যেহেতু, Mr. Jamil Ahmed Chowdhury -এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;

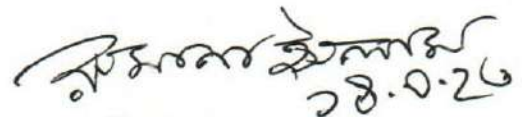
যেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য Mr. Jamil Ahmed Chowdhury -কে অর্থদন্ড ধার্য করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 এ প্রদত্ত ক্ষমতাবলে-

- Mr. Jamil Ahmed Chowdhury - কে ১.০০ (এক) কোটি টাকা অর্থদন্ড ধার্য করল যা অত্র আদেশের ৩০ (ত্রিশ) দিনের মধ্যে 'বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন' এর অনুকূলে ইস্যুকৃত ব্যাংক ড্রাফট/পে-অর্ডারের মাধ্যমে জমা প্রদান করতে হবে, অন্যথায় সিকিউরিটিজ আইন মোতাবেক পরবর্তী আইনানুগ ব্যবস্থা গ্রহণ করা হবে।

- উক্তরূপ ব্যর্থতা অব্যাহত থাকলে, অনুরূপ অব্যাহত থাকাকালীন প্রতিদিনের জন্য ১০ (দশ) হাজার টাকা অর্থ দন্ডেও দন্ডিত হইবেন।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,



ডঃ রুমানা ইসলাম  
কমিশনার

বিতরণ:

১। Mr. Jamil Ahmed Chowdhury  
Director, Banco Securities Limited  
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“মুজিববর্ষের অঙ্গীকার  
উন্নয়ন-অর্থায়নের উৎস হবে পুঁজিবাজার”