

**Bangladesh Securities and Exchange Commission**

Enforcement Division

Enforcement Department

Market, Market Intermediaries and Other Affairs Section

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বিএসইসি/এনফোর্সমেন্ট/৩২৭৬/২০২২/৪০

তারিখঃ জানুয়ারি ০২, ২০২৫

**Mr. Md. Abul Khayer**

(BOID: 1201950062164535, 1202600071091116,

1204590067712781, 1205590071091116,

1205950071091116, 1206080071091116,

1605110071091116, 1605530052137148)

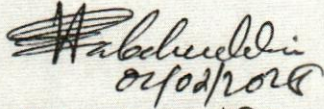
Rashid Place, House # 356/2, Road # 20,

Block # A, Khilgaon, Dhaka.

বিষয়: আদেশ।

কমিশনের আদেশ নং- বিএসইসি/এনফোর্সমেন্ট/৩২৭৬/২০২২/৩৯ তারিখঃ জানুয়ারি ০২, ২০২৫ এর সত্যায়িত অনুলিপি  
আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে,



মোঃ সুলতান সালাহ উদ্দিন

উপপরিচালক (এনফোর্সমেন্ট)

IP PABX: 88-02-09609-100600, Ext- 1220

ই-মেইল- [ssuddin@sec.gov.bd](mailto:ssuddin@sec.gov.bd)

অবগতির জন্য অনুলিপি:

১. চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি।
২. পিও টু সকল কমিশনার, বিএসইসি।
৩. পিও টু নির্বাহী পরিচালক, এনফোর্সমেন্ট, বিএসইসি।
৪. পিও টু নির্বাহী পরিচালক, এমএসআই, বিএসইসি।
৫. পিও টু নির্বাহী পরিচালক, এমআইএডি, বিএসইসি। [BSEC/MSI/2021-1064]
৬. পিও টু পরিচালক, এনফোর্সমেন্ট, বিএসইসি।

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নং-বিএসইসি/এনফোর্সমেন্ট/৩২৭৬/২০২২/৩৯

তারিখঃ জানুয়ারি ০২, ২০২৫

**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, অক্টোবর ২৭, ২০২১ তারিখের Surveillance Note-062/2021 অনুযায়ী এবং Regulation 16(3)(c)(ii) and (d)(v) of Dhaka Stock Exchange (Board and Administration) Regulations, 2013 দ্বারা প্রদত্ত ক্ষমতাবলে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড ০৯.০৯.২০২১ থেকে ২৬.১০.২০২১ পর্যন্ত সময়কালে Delta Life Insurance Company Ltd. (DELTALIFE)-এর শেয়ার লেনদেন সংক্রান্ত তদন্ত (investigation) কার্যক্রম পরিচালনা করেছে এবং কমিশনে এ সংক্রান্ত একটি প্রতিবেদন দাখিল করেছে। তদন্ত প্রতিবেদন থেকে অন্যান্যের মধ্যে নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

**A. Top Traders:**

**I. Major buyers of the period (For both Public & Block Market):**

The price of DELTALIFE shares was increased from Tk. 137.50 to Tk. 226.50 which increased by 100% for the period from 09.09.2021 to 26.10.2021. Major buyers of the period were as follows:

Sl No.	Client Code	Client's Name	Name of TREC Holder	Buy Quantity	Sell Quantity	Total Trade	Total Trade Volume in the market	% of total Trade
1	ABM663	Abul Kalam Matber	Agrani Equity & Investment Limited	7780101	7580101	15360202	107132547	14.34%
2	ABM645	Md. Abul Khayer	Agrani Equity & Investment Limited	6569217	6569217	13138434	107132547	12.26%
3	1262	Syed Shoeb Ahmed	NRBC Bank Securities Limited	2532902	0	2532902	107132547	2.36%
4	7022	D I T Co-Operative Ltd.	UCB Stock Brokerage Limited	1708000	772729	2480729	107132547	2.32%
5	7677	Konika Afroze	UCB Stock Brokerage Limited	1600250	1743112	3343362	107132547	3.12%
6	T8505	Genex Infosys Ltd	Trust Bank Investment Limited	1346350	0	1346350	107132547	1.26%
7	10	TBIL (Recovery Portfolio)	Trust Bank Securities Limited	1227446	527446	1754892	107132547	1.64%
8	9166	Abul Kalam Matber	UCB Stock Brokerage Limited	1168491	1864253	3032744	107132547	2.83%
9	S2116	D I T Co-Operative Ltd.	SBL Capital Management Limited	979551	345000	1324551	107132547	1.24%
10	45121	Genex Infosys Ltd.	EBL Securities Limited	942297	82000	1024297	107132547	0.96%
11	044874	Abdul Karim Patwary	Al-Muntaha Trading Co. Ltd	877772	747632	1625404	107132547	1.52%
12	17	Trust Bank Investment Ltd.	Trust Bank Securities Limited	838000	644287	1482287	107132547	1.38%
13	V00281	Iqbal Ahmad	Vertex Stock and Securities Limited	801500	431500	1233000	107132547	1.15%
14	43878	Abul Kalam Matber	EBL Securities Limited	800000	800000	1600000	107132547	1.49%
15	ABM650	S.M. Parvez Tamal	Agrani Equity & Investment Limited	790000	880000	1670000	107132547	1.56%
16	1689	Md. Abul Khayer	NRBC Bank Securities Limited	743917	496091	1240008	107132547	1.16%
17	45129	Candlesto.Inv.Par.Ltd.Growth A/C	EBL Securities Limited	700000	100	700100	107132547	0.65%
18	S11322	Candlesto.Inv.Par.Ltd.Management A/C	Southeast Bank Capital Services Ltd	700000	0	700000	107132547	0.65%
19	S11321	Candlesto.Inv.Par.Ltd.Planner A/C	Southeast Bank Capital Services Ltd	700000	0	700000	107132547	0.65%
20	100	NRB Commercial Bank Ltd.	NRBC Bank Securities Limited	663284	1691333	2354617	107132547	2.20%

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## II. Major sellers of the period (For both Public & Block Market):

The list of major sellers of DELTALIFE for the period from 09.09.2021 to 26.10.2021 are as follows:

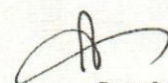
Sl No.	Client Code	Client's Name	Name of TREC Holder	Buy Quantity	Sell Quantity	Total Trade	Total Trade Volume in the market	% of total Trade
1	ABM663	Abul Kalam Matber	Agrani Equity & Investment Limited	7780101	7580101	15360202	107132547	14.34%
2	ABM645	Md. Abul Khayer	Agrani Equity & Investment Limited	6569217	6569217	13138434	107132547	12.26%
3	25000	Mr. Khondoker Monir Uddin	Shanta Securities Limited	0	5553892	5553892	107132547	5.18%
4	1561	Moinuddin Hasan Rashid	City Brokerage Limited	0	3400000	3400000	107132547	3.17%
5	25003	Shanta Holdings Limited	Shanta Securities Limited	0	2936098	2936098	107132547	2.74%
6	26703	Moinuddin Hasan Rashid	Shanta Securities Limited	0	2034302	2034302	107132547	1.90%
7	9166	Abul Kalam Matber	UCB Stock Brokerage Limited	1168491	1864253	3032744	107132547	2.83%
8	7677	Konika Afroze	UCB Stock Brokerage Limited	1600250	1743112	3343362	107132547	3.12%
9	100	NRB Commercial Bank Ltd.	NRBC Bank Securities Limited	663284	1691333	2354617	107132547	2.20%
10	45520	Abul Kashem	EBL Securities Limited	655014	1351172	2006186	107132547	1.87%
11	ABM650	S.M. Parvez Tamal	Agrani Equity & Investment Limited	790000	880000	1670000	107132547	1.56%
12	00050	United Enterprises & Co. Ltd.	United Securities Limited	0	859765	859765	107132547	0.80%
13	43878	Abul Kalam Matber	EBL Securities Limited	800000	800000	1600000	107132547	1.49%
14	7022	D I T Co-Operative Ltd.	UCB Stock Brokerage Limited	1708000	772729	2480729	107132547	2.32%
15	044874	Abdul Karim Patwary	Al-Muntaha Trading Co. Ltd	877772	747632	1625404	107132547	1.52%
16	S2131	Kazi Sadia Hasan	SBL Capital Management Limited	520000	684632	1204632	107132547	1.12%
17	17	Trust Bank Investment Ltd.	Trust Bank Securities Limited	838000	644287	1482287	107132547	1.38%
18	AG4534	Arusha & Co. (Pvt) Ltd.	Royal Capital Limited	0	558816	558816	107132547	0.52%
19	CM400	Sharmin Islam	City Bank Capital Resources Limited	547686	547686	1095372	107132547	1.02%
20	10	TBIL (Recovery Portfolio)	Trust Bank Securities Limited	1227446	527446	1754892	107132547	1.64%

### Findings:

- After analyzing documents, it is observed that Abul Kalam Matber (Client code # ABM663 of Agrani Equity & Investment Limited) was the top buyer as well as the top seller of the shares of "DELTALIFE" shares for the period from 09.09.2021 to 26.10.2021. Abul Kalam Matber is associated with eight (08) more BO Accounts mentioned in the top twenty buyer-seller table, details of which are as follows:

S.L.	Client's Name	Client Code	BO ID	TREC Holder's Name	Remarks
1	Md. Abul Khayer	1689	1205950071091116	NRBC Bank Securities Limited	Md. Abul Khayer is the Chairman of D I T CO-OPERATIVE LTD.
		ABM645	1605110071091116	Agrani Equity & Investment Limited	
2	D I T CO-OPERATIVE LTD.	7022	1205590065757811	UCB Stock Brokerage Limited	Md. Abul Khayer is the chairman of D I T CO-OPERATIVE LTD.
		S2116	1604530065757811	SBL Capital Management Limited	
3	KAZI SADIA HASAN	S2131	1604530066385504	SBL Capital Management Limited	Kazi Sadia Hasan is the wife of Md. Abul Khayer.
4	ABUL KALAM MATBER	43878	1201950068001021	EBL Securities Limited	Abul Kalam Matber is the father of Md. Abul Khayer.
		9166	1205590073447222	UCB Stock Brokerage Limited	
		ABM663	1605110073447222	Agrani Equity & Investment Limited	
5	KONIKA AFROZE	7677	1205590072553290	UCB Stock Brokerage Limited	Konika Afroze is the sister of Md. Abul Khayer.

The said clients traded 58.71% shares of "DELTALIFE" compared to the total traded shares during the period.



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## B. Md. Abul Khayer & Associates:

### Observation-1:

After examining account opening form and relevant documents, it is revealed that Md. Abul Khayer is Associated with the following accounts among which some BO accounts are not in the top twenty buyer-seller table regarding the trading of shares of "DELTALIFE" shares for the period from 09.09.2021 to 26.10.2021. Details of the accounts are given below:

S.L.	Client's Name	Client Code	BO ID	TREC Holder's Name	Remarks
1	MD. ABUL KHAYER	42080	1201950062164535	EBL Securities Limited	Md. Abul Khayer is the chairman of D I T CO-OPERATIVE LTD.
		A12485	1202600071091116	Remons Investment & Securities Limited	
		002396	1204590067712781	Premier Bank Securities Ltd.	
		7647	1205590071091116	UCB Stock Brokerage Limited	
		1689	1205950071091116	NRBC Bank Securities Limited	
		V01550	1206080071091116	Vertex Stock and Securities Limited	
		ABM645	1605110071091116	Agrani Equity & Investment Limited	
		S11118	1605530052137148	Southeast Bank Capital Services Ltd.	
2	D I T CO-OPERATIVE LTD.	43319	1201950065757811	EBL Securities Limited	Md. Abul Khayer is the chairman of D I T Co-Operative Ltd.
		7022	1205590065757811	UCB Stock Brokerage Limited	
		S2116	1604530065757811	SBL Capital Management Limited	
3	KAZI SADIA HASAN	43685	1201950066385504	EBL Securities Limited	Kazi Sadia Hasan is the wife of Md. Abul Khayer.
		S2131	1604530066385504	SBL Capital Management Limited	
		3898	1205590068284973	UCB Stock Brokerage Limited	
		S2205	1604530073730240	SBL Capital Management Limited	
4	ABUL KALAM MATBER	43878	1201950068001021	EBL Securities Limited	Abul Kalam Matber is the father of Md. Abul Khayer.
		9166	1205590073447222	UCB Stock Brokerage Limited	
		ABM663	1605110073447222	Agrani Equity & Investment Limited	
5	KONIKA AFROZE	7677	1205590072553290	UCB Stock Brokerage Limited	Konika Afroze is the sister of Md. Abul Khayer.
		S2194	1604530072553290	SBL Capital Management Limited	
6	SAJED MADBAR	10057	1205590073870641	UCB Stock Brokerage Limited	Sajed Madbar is the brother of Md. Abul Khayer.
7	MOHAMMAD BASHHER	10058	1205590073870821	UCB Stock Brokerage Limited	Mohammad Basher is the brother of Md. Abul Khayer.
8	KAZI FUAD HASAN	S11330	1605530073683892	Southeast Bank Capital Services Ltd	Kazi Fuad Hasan is the brother in law of Md. Abul Khayer.

Individual trade pattern, Effects of "DELTALIFE" at DSE (both public and block market) by MD. ABUL KHAYER & associates, Trade monitoring screenshots and Gain/Loss of Md. Abul Khayer and Associates by trading of DELTALIFE share are given below:

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a) Individual Trade pattern (Md. Abul Khayer & associates):

Table with columns: Date, Code # 43878, Code # 9166, Code # ABM663, Code # 42080, Code # A12485. Includes sub-headers for BO ID, trader name (Abul Kalam Matber, Md. Abul Khayer, Remons Investment & Securities Limited), and broker (EBL Securities Limited, UCB Stock Brokerage Limited, Agrani Equity & Investment Limited). Data rows list transactions from 09-09-2021 to 26-10-2021 with columns for Buy Qty, Rate, Sale Qty., and Rate.

Table with columns: Date, Code # 002396, Code # 7647, Code # 7677, Code # 10057, Code # 10058. Includes sub-headers for BO ID, trader name (Md. Abul Khayer, KONIKA APROZE, SAJED MADBAR, MOHAMMAD BASHER), and broker (Premier Bank Securities Ltd., UCB Stock Brokerage Limited). Data rows list transactions from 09-09-2021 to 26-10-2021 with columns for Buy Qty, Rate, Sale Qty., and Rate.



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Date	Code # 7022				Code # S2116				Code # S11330				Total					
	BO ID # 1205590065757811				BO ID # 1604530065757811				BO ID # 1605530073683892									
	D I T CO-OPERATIVE LTD.				D I T CO-OPERATIVE LTD.				KAZI FUAD HASAN									
	UCB Stock Brokerage Limited				SBL Capital Management Limited				Southeast Bank Capital Services Ltd									
	Buy Qty	Rate	Sale Qty	Rate	Buy Qty	Rate	Sale Qty	Rate	Buy Qty	Rate	Sale Qty	Rate	Buy Qty	Buy Rate	Total	Sale Qty	Sale Rate	Total
09-09-2021	0	0.00	480229	144.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	480229	144.00	69152976.00
13-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	1862	152.00	283024.00
14-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	4000	155.71	622833.10
15-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00
22-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	628117	161.30	101315272.10	650000	161.31	104849586.60
23-09-2021	0	0.00	0	0.00	0	0.00	18000	181.70	0	0.00	0	0.00	545070	170.67	93026101.70	1295958	171.50	222256573.20
26-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	1765690	174.79	308619797.00
27-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	108491	181.94	19738585.60	550000	182.25	100240000.00
28-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	250	176.08	44020.00	0	0.00	0.00
29-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	170000	174.30	29631000.00
30-09-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	135250	179.60	24290937.50
03-10-2021	142500	193.35	0	0.00	5410	191.58	0	0.00	0	0.00	0	0.00	0	0.00	0.00	65000	176.32	11460914.40
04-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	677680	192.65	130558223.80	0	0.00	0.00
05-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	5950	188.50	1121575.00
06-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0.00
07-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	2923	180.11	526447.60
10-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	95	175.00	16625.00	0	0.00	0.00
11-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1002	176.21	176563.20	0	0.00	0.00
12-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	124980	183.39	22920538.00	200095	184.00	36817575.00
13-10-2021	0	0.00	0	0.00	121288	191.99	0	0.00	0	0.00	0	0.00	40000	187.56	7502400.00	2026123	188.83	382600174.10
14-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	634288	192.69	122221597.70	170000	194.37	33043407.50
17-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	1112840	195.43	217480994.40
18-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	190477	200.06	38107688.60	1158751	201.67	233680849.40
19-10-2021	200000	203.94	0	0.00	4932	214.09	0	0.00	0	0.00	0	0.00	330200	195.76	64639231.30	1667386	198.37	330767514.20
21-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	389068	206.16	80208499.50	582950	213.75	124603860.70
24-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	646000	215.25	139052842.90
25-10-2021	0	0.00	0	0.00	348921	223.78	0	0.00	0	0.00	0	0.00	1600	215.00	344000.00	1357230	218.14	296067372.00
26-10-2021	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	348921	223.78	78083282.20	3559423	219.21	780248181.60
<b>Total</b>	<b>342500</b>		<b>480229</b>		<b>480551</b>		<b>18000</b>		<b>0</b>		<b>0</b>		<b>4020239</b>		<b>0.00</b>	<b>633048</b>	<b>227.74</b>	<b>144169605.60</b>
																<b>18240708</b>		

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**b) Effects of "DELTALIFE" (Both Public and Block Market) at DSE by Md. Abul Khayer & Associates**

Opening Balance: 46,64,733

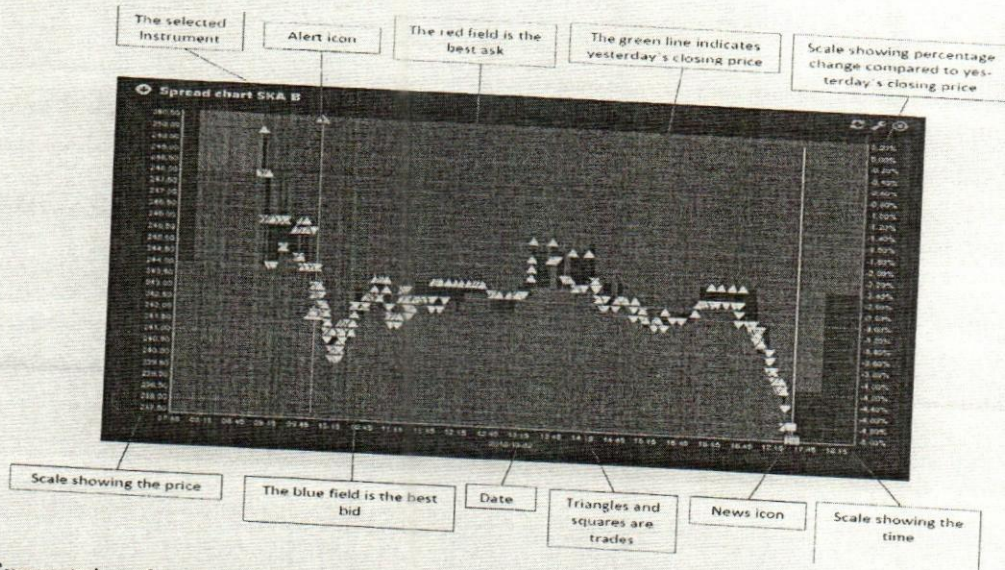
Date	Buy			Sale			Cost of shares sold			Stock Position			Comparison with the Market					
	Qty.	Price	Amount	Qty.	Price	Amount	Bonus Share Credited	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Change d by	Client Buy (%)	Client Sale (%)	Client Trade (%)
09-09-2021	0	0.00	0.00	480229	144.00	69152976.00				4664733	141.10	658177918.32						
12-09-2021	1859217	152.15	282882550.00	0	0.00	0.00		141.10	67758674.19	4184504	141.10	590419244.13	2561669	145.60	5.89%	0.00%	18.75%	18.75%
13-09-2021	0	0.00	0.00	1862	152.00	283024.00		0.00	0.00	6043721	144.50	873301794.13	4701156	157.00	7.83%	39.55%	0.00%	39.55%
14-09-2021	120000	150.00	18000000.00	4000	155.71	622833.10		144.50	269054.10	6041859	144.50	873032740.02	1054767	151.90	-3.25%	0.00%	0.18%	0.18%
15-09-2021	1728117	158.45	273815272.10	1150000	162.91	187349586.60		144.60	578418.13	6157859	144.60	890454321.89	1585127	156.90	3.29%	7.57%	0.25%	7.82%
22-09-2021	3945070	167.94	662526101.70	2675958	171.10	457856573.20		147.64	169783680.94	6735976	147.64	994485913.05	4105870	162.40	3.51%	42.09%	28.01%	70.10%
23-09-2021	3070000	167.50	514225000.00	1981690	174.37	345555797.00		155.14	415136734.45	8005088	155.14	1241875280.30	8254927	171.00	7.82%	47.79%	32.42%	80.21%
26-09-2021	108491	181.94	19738585.60	550000	182.25	100240000.00		158.56	314222908.61	9093398	158.56	1441877371.69	7118557	181.50	6.14%	43.13%	27.84%	70.97%
27-09-2021	250	176.08	44020.00	0	0.00	0.00		158.84	87361277.29	8651889	158.84	1374254680.00	3792027	181.80	0.17%	2.86%	14.50%	17.37%
28-09-2021	150000	174.90	26235000.00	170000	174.30	29631000.00		0.00	0.00	8652139	158.84	1374298700.00	1674817	175.80	-3.30%	0.01%	0.00%	0.01%
29-09-2021	0	0.00	0.00	135250	179.60	24290937.50		159.11	27049189.86	8632139	159.11	1373484510.14	1837580	174.20	-0.91%	8.16%	9.25%	17.41%
30-09-2021	0	0.00	0.00	65000	176.32	11460914.40		159.11	21520017.23	8496889	159.11	1351964492.91	1980977	181.00	3.90%	0.00%	6.83%	6.83%
03-10-2021	677680	192.65	130558223.80	0	0.00	0.00		159.11	10342337.30	8431889	159.11	1341622155.61	1117622	176.40	-2.54%	0.00%	5.82%	5.82%
04-10-2021	0	0.00	0.00	5950	188.50	1121575.00		0.00	0.00	9109569	161.61	1472180379.41	3069712	190.40	7.94%	22.08%	0.00%	22.08%
06-10-2021	88200	189.00	16669800.00	70923	186.52	13228847.60		161.61	961568.35	9103619	161.61	1471218811.06	1610184	186.80	-1.89%	0.00%	0.37%	0.37%
07-10-2021	95	175.00	16625.00	0	0.00	0.00		161.87	11480374.45	9120896	161.87	1476408236.61	1372680	178.50	-3.57%	6.43%	5.17%	11.59%
10-10-2021	711502	178.00	126645563.20	710500	178.00	126469000.00		0.00	0.00	9120991	161.87	1476424861.61	753438	175.00	-1.96%	0.01%	0.00%	0.01%
11-10-2021	124980	183.39	22920538.00	200095	184.00	36817575.00		163.04	115838530.15	9121993	163.04	1487231894.66	1549718	176.40	0.80%	45.91%	45.85%	91.76%
12-10-2021	40000	187.56	7502400.00	2026123	188.83	382600174.10		163.31	32678147.87	9046878	163.31	1477474284.80	1374380	184.30	4.48%	9.09%	14.56%	23.65%
13-10-2021	634288	192.69	122221597.70	170000	194.37	33043407.50		163.42	331108815.98	7060755	163.42	1153867868.82	3850399	186.60	1.25%	1.04%	52.62%	53.66%
14-10-2021	0	0.00	0.00	1112840	195.43	217480994.40		165.83	28191552.58	7525043	165.83	1247897913.94	3215508	192.40	3.11%	19.73%	5.29%	25.01%
17-10-2021	190477	200.06	38107688.60	1158751	201.67	233680849.40		165.83	184545219.81	6412203	165.83	1063352694.13	2572198	193.20	0.42%	0.00%	43.26%	43.26%
18-10-2021	330200	195.76	64639231.30	1667386	198.37	330767514.20		166.82	193303070.87	5443929	166.82	908157311.86	3442750	199.50	3.26%	5.53%	33.66%	39.19%
19-10-2021	7965166	201.25	1603004197.50	1142274	211.33	241398102.70		168.48	280912902.52	4106743	168.48	691883640.64	4185581	194.90	-2.31%	7.89%	39.84%	47.73%
21-10-2021	0	0.00	0.00	895000	212.48	190173842.90		190.10	217147984.67	10929635	190.10	2077739853.47	14171851	213.10	9.34%	56.20%	8.06%	64.26%
24-10-2021	331600	215.00	71294000.00	1357230	218.14	296067372.00		190.10	170140829.85	10034635	190.10	1907599023.62	2765709	213.10	0.00%	0.00%	32.36%	32.36%
25-10-2021	1890024	220.70	417125942.20	4284923	219.32	939758181.60		196.07	259092426.37	9009005	196.07	1719800597.26	3926142	215.00	0.89%	8.45%	34.57%	43.02%
26-10-2021	905875	221.93	201037525.00	976049	226.09	220676625.60		199.18	840126737.73	6614106	196.07	1296799801.72	8628968	223.40	3.91%	21.90%	49.66%	71.56%
Total	24871232	185.73	4619209861.70	22992033	195.27	4489727703.80	0	172.84	3973960968.02	6543932	199.18	1303426912.00	4403916	226.50	1.39%	20.57%	22.16%	42.73%



**c) Trade monitoring screenshots of Md. Abul Khayer & Associates (public market):**

IED collected Trade monitoring screenshots from Surveillance Department on some trading date(s) where appearance of active trading of **Md. Abul Khayer & Associates** was observed to influence the price of DELTALIFE.

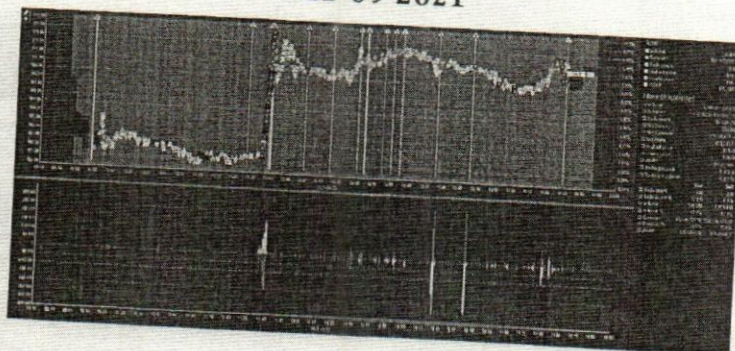
The details of the graphs are given below:



- ▲ Green triangle represents trade of DELTALIFE by Md. Abul Khayer & Associates
- △ White triangle represents trade of DELTALIFE by other clients

After scrutinizing the Trade monitoring screenshots collected from Surveillance Department, it was found that **Md. Abul Khayer & Associates** (BO ID # 1201950068001021, 1205590073447222, 1605110073447222, 1201950062164535, 1202600071091116, 1204590067712781, 1205590071091116, 1205590072553290, 1205590073870641, 1205590073870821, 1205950071091116, 1206080071091116, 1604530072553290, 1605110071091116, 1605530052137148, 1201950066385504, 1604530066385504, 1205590068284973, 1604530073730240, 1201950065757811, 1205590065757811, 1604530065757811, 1605530073683892 (combined)) was involved in trading of shares of DELTALIFE which influenced price of the said shares on several dates:

**22-09-2021**



*(Handwritten signature)*

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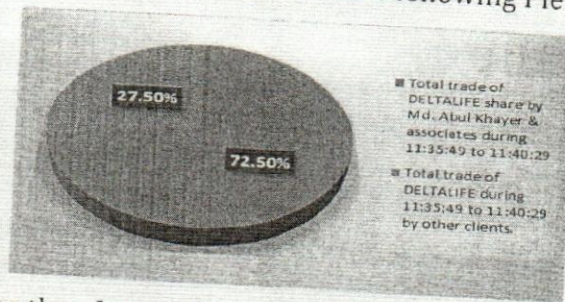
Enforcement Department

Market, Market Intermediaries and Other Affairs Section

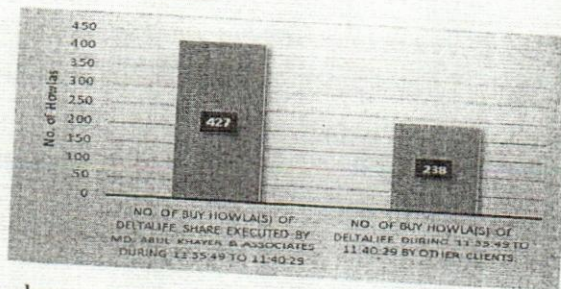
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It was observed in the above graph that on 22-09-2021, total number of trades of DELTALIFE in the market was 3563, whereas number of trades (buy) executed by Md. Abul Khayer & associates were 430 which is approximately 12.10% of the total number of trades in the market. Again, total volume of DELTALIFE in the market on that day was 3,474,927 whereas buy volume by the said client was 545,070 which is approximately 15.70% of the total volume in the market. It is evident that the client had significant participation in the market on 22-09-2021 in trading of DELTALIFE share.

On 22-09-2021, trading of DELTALIFE share was started at Tk. 159.70 which is Tk. 1.10 more than the YCP of Tk. 158.60. On that day, Md. Abul Khayer & associates started series of trading at 11:35:49 at price Tk. 159.80 and induced the same to rise to Tk. 174.40 up to 11:40:29. It can also be observed from the above graph that Md. Abul Khayer & associates executed significant trades during this time period. It is mentionable here that from 11:35:49 to 11:40:29, Md. Abul Khayer & associates bought 500,000 shares of DELTALIFE compared to the total traded share of 689,632. This is shown in the following Pie Chart.



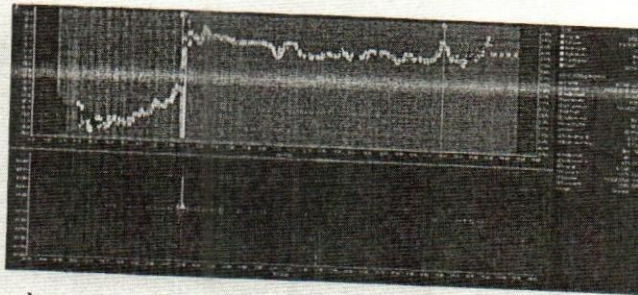
It is also found that during the aforementioned period, Md. Abul Khayer & associates executed 427 howlas to purchase of shares of DELTALIFE compared to the total number of howlas of 665 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Md. Abul Khayer & associates bought 72.50% of the total trades of DELTALIFE shares by executing 427 of total 665 howlas from 11:35:49 to 11:40:29 on 22-09-2021. From 11:35:49 to 11:40:29, Md. Abul Khayer & associates induced the price to rise from Tk. 159.80 to Tk. 174.40. Thus it seems that Md. Abul Khayer & associates were actively trying to lift the price of DELTALIFE share. At the end of the day price of DELTALIFE share was increased by Tk. 12.40 which is approximately 7.82% higher than YCP.

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03-10-2021

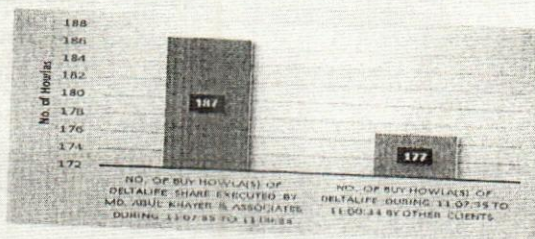


It was observed in the above graph that on 03-10-2021, total number of trades of DELTALIFE in the market was 3848, whereas number of trades (buy) executed by Md. Abul Khayer & associates were 337 which is approximately 8.76% of the total number of trades in the market. Again, total volume of DELTALIFE in the market on that day was 3,055,212 whereas buy volume by the said client was 677,680 which is approximately 22.20% of the total volume in the market. It is evident that the client had significant participation in the market on 03-10-2021 in trading of DELTALIFE share.

On 03-10-2021, trading of DELTALIFE share was started at Tk. 179.90 which is Tk. 3.50 more than the YCP of Tk. 176.40. On that day, Md. Abul Khayer & associates started series of trading at 11:07:35 at price Tk. 190.00 and induced the same to rise to Tk. 194.00 up to 11:09:34. It can also be observed from the above graph that Md. Abul Khayer & associates executed significant trades during this time period. It is mentionable here that from 11:07:35 to 11:09:34, Md. Abul Khayer & associates bought 403,252 shares of DELTALIFE compared to the total traded share of 743,737. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Md. Abul Khayer & associates executed 187 howlas to purchase of shares of DELTALIFE compared to the total number of howlas of 364 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Md. Abul Khayer & associates bought 54.22% of the total trades of DELTALIFE shares by executing 187 of total 364 howlas for the time from 11:07:35 to 11:09:34 on 03-10-2021. From 11:07:35 to 11:09:34, Md. Abul Khayer & associates induced the price to rise from Tk. 190.00 to Tk. 194.00. Thus it seems that Md. Abul Khayer & associates were actively trying to lift the price of DELTALIFE share. At

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the end of the day price of DELTALIFE share was increased by Tk. 14.00 which is approximately 7.94% higher than YCP.

Block Buy			Block Sale			Summary										
Qty	Price	Amount	Qty	Price	Amount	Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
						Qty	Price	Amount	Qty	Price	Amount	Price	Amount	Qty	Price	Amount
20850993	185.14	3860307233.00	4751325	189.03	898139662.00	24871232	185.73	4619209861.70	22992033	195.27	4489727703.80	172.84	3973960868.02	6543932	199.18	1303426912.00

**d) Gain and Loss by Md. Abul Khayer & associates for the period from 09.09.2021 to 26.10.2021:**

Realized Capital gain(loss) per unit	22.43	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	12.98%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	51,57,66,835.78	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (26-10-2021)	226.50	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	27.32	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	13.72%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	17,87,73,686.00	Quantity of Stock Position x Unrealized gain (loss) per unit

Client's Total Trade	47863265
Total Vol. of period	81528425
Percentage of Trade	58.71%
Percentage of Share Holding (As on 26-10-2021)	5.29%

As per DSE trade data, it was observed that Md. Abul Khayer & associates bought 24,871,232 shares and sold 22,992,033 shares of "DELTALIFE" from both public and block market during the period from 09.09.2021 to 26.10.2021 with their 23 (Twenty-Three) BO accounts. With the said 23 (Twenty-Three) BO accounts, Md. Abul Khayer & associates jointly traded 58.71% shares of "DELTALIFE" during the investigation period and realized a capital gain of Tk. 515,766,835.78. It is also mentionable that they had significant amount of unrealized gain of Tk. 178,773,686.00.

**Findings-1:**

It seems to us that **Md. Abul Khayer & associates** executed series of transactions through the aforesaid BO account creating the appearance of active trading therein and also influencing the price of "DELTALIFE".

**Contravention(s)-1:** It is observed that the said client was involved directly and indirectly in a series of transaction of share of "DELTALIFE" in order to create the appearance of active trading of the said share.

It appears that **Md. Abul Khayer & associates** has violated **Section 17(e)(v) of Securities and Exchange Ordinance, 1969** by directly or indirectly executing series of transactions in the shares of "DELTALIFE" creating the appearance of active trading therein.

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**Observation # 2**

It is observed from DSE Trade data that Md. Abul Khayer and his associates were involved in trading of "DELTALIFE" shares through their BO accounts with each other on several dates. Details of counter party trade between Md. Abul Khayer and his associates are given below:

**Table: Counterparty trading of Md. Abul Khayer & Associates (As per DSE Trade Data)**

TRADE DATE	TRADE TIME	INSTRUMENT CODE	TRADE VOLUME	TRADE PRICE	BUYER CODE	BUYER CLIENT	BOID BUYER	BUYER	SELLER CODE	SELLER CLIENT	BOID SELLER	SELLER	MARKET TYPE
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116	Md. Abul Khayer	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	43117	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
15/09/2021	14:03:16	DELTALIFE	21883	161.3	DSENRB	1689	1205950071091116		DSECBL	ABM663	1605110073447222		Public
22/09/2021	14:23:57	DELTALIFE	44500	172.3	DSEUBR	7647	1205950071091116		DSECBL	ABM663	1605110073447222		Public
19/10/2021	14:03:50	DELTALIFE	6448	212	DSEEBB	43685	1201950066385504		DSEUBR	9166	1205590073447222		Public
19/10/2021	14:03:50	DELTALIFE	10000	212	DSEEBB	43685	1201950066385504	DSENRB	1689	1205950071091116	Public		
19/10/2021	14:03:50	DELTALIFE	20000	212	DSEEBB	43685	1201950066385504	DSENRB	1689	1205950071091116	Public		
19/10/2021	14:04:17	DELTALIFE	5394	212	DSEEBB	43685	1201950066385504	DSENRB	1689	1205950071091116	Public		
19/10/2021	14:04:24	DELTALIFE	3351	212	DSEEBB	43685	1201950066385504	DSENRB	1689	1205950071091116	Public		
19/10/2021	14:05:36	DELTALIFE	10000	212	DSEEBB	43685	1201950066385504	DSENRB	1689	1205950071091116	Public		
25/10/2021	14:05:36	DELTALIFE	7211	223.5	DSEFER	S2116	1604530065757811	DSENRB	1689	1205950071091116	Public		
25/10/2021	14:05:36	DELTALIFE	9000	223.5	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:05:36	DELTALIFE	9000	223.5	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:05:36	DELTALIFE	9000	223.5	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:05:36	DELTALIFE	5789	223.5	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:05:46	DELTALIFE	1711	223.5	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:05:46	DELTALIFE	500	223.5	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:06:40	DELTALIFE	4290	222.8	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:06:40	DELTALIFE	9000	222.8	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:06:40	DELTALIFE	7000	222.8	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:06:40	DELTALIFE	10259	223	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:06:40	DELTALIFE	14507	223	DSEFER	S2116	1604530065757811	DSEUBR	10057	1205590073870641	Public		
25/10/2021	14:06:54	DELTALIFE	4493	223	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:07:10	DELTALIFE	19500	222.7	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:07:10	DELTALIFE	400	222.7	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:07:27	DELTALIFE	19600	222.7	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:09:54	DELTALIFE	10899	222.7	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:09:54	DELTALIFE	7601	222.7	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:10:02	DELTALIFE	12399	222.7	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:10:11	DELTALIFE	20000	222.7	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:10:24	DELTALIFE	1558	222.7	DSEFER	S2116	1604530065757811	DSECBL	ABM663	1605110073447222	Public		
25/10/2021	14:11:34	DELTALIFE	155000	224.8	DSEFER	S2116	1604530065757811	DSECBL	ABM645	1605110071091116	Md. Abul Khayer	Public	
			1070720										

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It is observed from DSE Trade data that Md. Abul Khayer and his associates also traded total 22,64,000 shares of "DELTALIFE" in the block market during the investigation period.

TRADE DATE	TRADE TIME	INSTRUMENT CODE	TRADE VOLUME	TRADE PRICE	BUYER CODE	BUYER CLIENT	BOID BUYER	SELLER CODE	SELLER CLIENT	BOID SELLER	MARKET TYPE
15/09/2021	11:44:04	DELTALIFE	500000	165	DSEPRM	002396	1204590067712781	DSEEBS	43878	1201950068001021	Block
10/10/2021	13:35:54	DELTALIFE	418000	178	DSEUBR	10057	1205590073870641	DSEUBR	7677	1205590072553290	Block
10/10/2021	13:36:55	DELTALIFE	292500	178	DSEUBR	10058	1205590073870821	DSEUBR	7022	1205590065757811	Block
25/10/2021	13:43:07	DELTALIFE	615500	220	DSEUBR	7022	1205590065757811	DSEUBR	9166	1205590073447222	Block
25/10/2021	13:46:50	DELTALIFE	100000	220	DSEUBR	7022	1205590065757811	DSEUBR	10057	1205590073870641	Block
26/10/2021	12:17:33	DELTALIFE	68000	220.1	DSEFER	S2116	1604530065757811	DSEEBS	43685	1201950066385504	Block
26/10/2021	12:22:32	DELTALIFE	100000	220.2	DSEFER	S2116	1604530065757811	DSEEBS	42080	1201950062164535	Block
26/10/2021	12:38:28	DELTALIFE	170000	226	DSEUBR	7022	1205590065757811	DSEUBR	9166	1205590073447222	Block
			2264000								

It is also observed that total 10,66,527 shares of "DELTALIFE" were executed in 48 howla(s) in 4 trading days both in the private where Md. Abul Khayer and his associates acted as both buyer and seller.

Since Md. Abul Khayer himself and his company D I T Co-Operative Ltd., his father Abul Kalam Matber, his wife Kazi Sadia Hasan and his brother Sajed Madbar are involved in trading of shares of "DELTALIFE" among themselves, it created a false and misleading appearance of active trading of this security.

## Findings-2:

As per section 17(e) (ii) of the Securities and exchange ordinance, 1969 (XVII of 1969), "No person shall, for the purpose of inducing, dissuading, effecting, preventing or in any manner influencing or turning to his advantage, the sale or purchase of any security, directly or indirectly, -

(e) do any act or practice or engage in a course of business, or omit to do any act which operates or would operate as a fraud, deceit or manipulation upon any person, in particular-.....

ii) create a false and misleading appearance of active trading in any security;

It is observed that the said clients were involved directly and indirectly in transaction of shares of DELTALIFE in order to create a false and misleading appearance of active trading of the said share.

It appears that Md. Abul Khayer, Abul Kalam Matber, Kazi Sadia Hasan, D I T Co-Operative Ltd., Sajed Madbar have violated Section 17(e)(ii) of the Securities and exchange ordinance, 1969 for directly and indirectly involvement in transaction of shares of DELTALIFE in order to create a false and misleading appearance of active trading of the said share.

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## Contravention(s)-2:

It also appears that **Md. Abul Khayer** (BOID # 1205950071091116 of NRBC Bank Securities Limited), **Md. Abul Khayer** (BOID # 1605110071091116 of Agrani Equity & Investment Limited), **Abul Kalam Matber** (BOID # 1605110073447222 of Agrani Equity & Investment Limited), **Kazi Sadia Hasan** (BOID # 1201950066385504 of EBL Securities Limited), **D I T Co-Operative Ltd.** (BOID # 1604530065757811 of SBL Capital Management Limited), **Sajed Madbar** (BOID # 1205590073870641 of UCB Stock Brokerage Limited) have violated the following:

- Section 17(e)(ii) of the Securities and Exchange Ordinance, 1969 by creating a false and misleading appearance of active trade of shares of "DELTALIFE".

## Observation # 3

It is also observed that **Md. Abul Khayer** (BOID # 1202600071091116 of Remons Investment & Securities Limited) executed the trading of 4,163 shares of "DELTALIFE" on 13/10/2021 by 4 howlas with his another BO account named **Md. Abul Khayer** (BOID # 1605110071091116 of Agrani Equity & Investment Limited). The details of all the trades are delineated below:

TRADE DATE	TRADE TIME	HOWLA NO	INSTRUMENT CODE	TRADE VOLUME	TRADE PRICE	BUYER CODE	BUYER CLIENT	BOID BUYER	BUYER	SELLER CODE	SELLER CLIENT	BOID SELLER	SELLER	MARKET TYPE
13/10/21	11:40:58	220108798	DELTALIFE	1600	195	DSEREM	A12485	1202600071091116	Md. Abul Khayer	DSECBL	ABM645	1605110071091116	Md. Abul Khayer	Public
13/10/21	11:40:58	220108803	DELTALIFE	1600	195	DSEREM	A12485	1202600071091116		DSECBL	ABM645	1605110071091116		Public
13/10/21	11:40:58	220108805	DELTALIFE	400	195	DSEREM	A12485	1202600071091116		DSECBL	ABM645	1605110071091116		Public
13/10/21	11:41:03	220108856	DELTALIFE	593	195.1	DSEREM	A12485	1202600071091116		DSECBL	ABM645	1605110071091116		Public

## Findings-3:

As per section 17(e)(iii) of the Bangladesh Securities and Exchange Ordinance, 1969 (XVII of 1969), "No person shall, for the purpose of inducing, dissuading, effecting, preventing or in any manner influencing or turning to his advantage, the sale or purchase of any security, directly or indirectly, -

(e) do any act or practice or engage in a course of business, or omit to do any act which operates or would operate as a fraud, deceit or manipulation upon any person, in particular-

(iii) effect any transaction in such security which involves no change in its beneficial ownership;"

It is also observed that **Md. Abul Khayer** (BOID # 1202600071091116 of Remons Investment & Securities Limited) executed the trading of 4,163 shares of "DELTALIFE" on 13/10/2021 by 4 howlas with his another BO account named **Md. Abul Khayer** (BOID # 1605110071091116 of Agrani Equity & Investment Limited) which resulted in no change in beneficial ownership.

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**Contravention(s)-3:**

It also appears that **Md. Abul Khayer** (BOID # 1202600071091116 of Remons Investment & Securities Limited) & (BOID # 1605110071091116 of Agrani Equity & Investment Limited) has violated the following:

- Section 17(e)(iii) of the Securities and Exchange Ordinance, 1969 by executing trade of shares of "DELTALIFE" in such a manner where there was no change in beneficial ownership.

যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে সংশ্লিষ্ট সিকিউরিটিজ সংক্রান্ত আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক এপ্রিল ০৭, ২০২২ তারিখ বিএসইসি/এনফোর্সমেন্ট/৩২৭৬/২০২২/৫৬২ স্মারকমূলে Md. Abul Khayer and his associates (Associates are Md. Abul Khayer, D I T Co-operative Ltd., Kazi Sadia Hasan, Abul Kalam Matber, Konika Afroze, Sajed Madbar, Mohammad Basher, Kazi Fuad Hasan)-কে এপ্রিল ২১, ২০২২ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। শুনানীতে উপস্থিত হয়ে Md. Abul Khayer এপ্রিল ২০, ২০২২ তারিখের পত্রের মাধ্যমে নিম্নলিখিত বক্তব্য দাখিল করেন;


*"With due respect, I hereby would like to take the opportunity to explain my position in respect of your letter no. # BSEC/Enforcement/3276/2022/562 Dated: April 07, 2022 regarding DELTALIFE.*

*Pursuant to your above-mentioned letter, we have tried to trade significant quantity of shares to improve the market scenario and increase the market volume in the very difficult situation like COVID-19 hit the capital market significantly where market volume reduced to very low and capital market was depressed and volume was required to stabilize the market. We, all know that the current economic data shows significant growth trajectory of Bangladesh Economy under the daughter of Bangabandhu HH Prime Minister Sheikh Hasina M.P., the depressed situation of capital market will not sustain, it must be rebounded significantly. It needs leader with good number of market participants who will work for the development of market like existing Chairman sir along with his team of BSEC.*

*In addition to the above, we have given buy order to our concerned trader to buy the mentioned shares of Deltalife on the different dates but not for manipulative purpose. This is fresh buy and sales of shares. We believe that the price of Deltalife is undervalued that's why we given this buy order to purchase shares. We have no other motive but to get the opportunity to get the gain from undervalued shares which is evident from its current price.*

*I always try to comply rules and regulation at the time trade. In addition to this, my trade volume helps to provide sufficient liquidity in the market which ultimately increase the turnover of the exchanges.*

*I sincerely apologize for the inadvertent mistakes/ contravention that had happened through the above-mentioned trades. It has happened due to my ignorance of the fact not intentional. I am assuring that I will be more careful for future transaction."*





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যেহেতু, Mr. Md. Abul Khayer-এর উল্লিখিত বক্তব্য এবং তদন্ত প্রতিবেদন পর্যালোচনায় প্রতীয়মান হয় যে, উপস্থাপিত অভিযোগসমূহ সঠিক ও ইচ্ছাকৃত এবং উপর্যুক্ত কর্মকান্ডের ফলে পুঁজিবাজারের সাধারণ বিনিয়োগকারীগণ ক্ষতিগ্রস্ত হয়েছেন যা পুঁজিবাজার উন্নয়নের পরিপন্থী, সেহেতু এক্ষেত্রে Mr. Md. Abul Khayer-এর ব্যাখ্যা কমিশনের নিকট গ্রহণযোগ্য হিসেবে বিবেচিত হয়নি;

যেহেতু, Mr. Md. Abul Khayer-এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 17(e)(v), Section 17(e)(iii) এবং Section 17(e)(ii) লংঘন করেছে, যা সিকিউরিটিজ আইনের পরিপন্থী;


যেহেতু, Mr. Md. Abul Khayer-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. Md. Abul Khayer-কে জরিমানা করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 [যা The Securities and Exchange (Amendment) Act, 2000 দ্বারা সংশোধিত] এ প্রদত্ত ক্ষমতাবলে-

- Mr. Md. Abul Khayer-কে ১৯.১৫ (উনিশ দশমিক পনের) কোটি টাকা অর্ধদন্ড 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।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,

  
মোঃ আলী আকবর  
কমিশনার

০২/০২/২০২৫

বিতরণ:

১। **Mr. Md. Abul Khayer**

(BOID: 1201950062164535, 1202600071091116,  
1204590067712781, 1205590071091116,  
1205950071091116, 1206080071091116,  
1605110071091116, 1605530052137148)  
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Block # A, Khilgaon, Dhaka.