



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



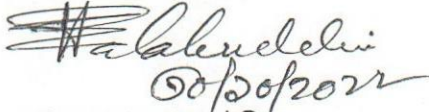
বিএসইসি/এনফোর্সমেন্ট/৩৩৩৯/২০২২/১৪২১  
তারিখঃ অক্টোবর ৩০, ২০২২

**Mr. Md. Abul Khayer and his associates**  
Rashid Place, House # 356/2  
Road #20, Block # A, Khilgaon, Dhaka.

বিষয়: আদেশ।

কমিশনের আদেশ নং- বিএসইসি/এনফোর্সমেন্ট/৩৩৩৯/২০২২/১৪২০ তারিখ: অক্টোবর ৩০, ২০২২ এর সত্যায়িত অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে,

  
৩০/১০/২০২২

মোঃ সুলতান সালাহ উদ্দিন


উপপরিচালক (এনফোর্সমেন্ট)

টেলিফোন নাম্বার: +৮৮ ০২-৫৫০০৭১৩১-২, এক্স-১৩০৬

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

অবগতির জন্য অনুলিপি:

- ১। নির্বাহী পরিচালক, এমএসআই, বিএসইসি,
- ২। নির্বাহী পরিচালক, এমআইএস, বিএসইসি,
- ৩। চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি।

  
31.10.2022

D (MIS)



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/৩৩৩৯/২০২২/১৪২০

তারিখঃ অক্টোবর ৩০, ২০২২

## 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, এপ্রিল ২৬, ২০২২ তারিখের Surveillance Note-28/2022 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 ২৯.০৩.২০২২ থেকে ২৪.০৪.২০২২ পর্যন্ত সময়কালে IPDC Finance Limited (IPDC)-এর শেয়ার লেনদেন সংক্রান্ত অনুসন্ধান (investigation) কার্যক্রম পরিচালনা করেছে এবং কমিশনে এ সংক্রান্ত একটি প্রতিবেদন দাখিল করেছে। অনুসন্ধান প্রতিবেদন থেকে অন্যান্যের মধ্যে নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

### I. Major buyers of the period (Both Public and Block Market):

The price of IPDC shares was increased by Tk. 34.00 to Tk. 54.70 which was increased by 60.88% from 29.03.2022 to 24.04.2022. Major buyers of the period were as follows (as per DSE trade data):

SL. No.	Client Code	Client Name	BOID	Name of Depository Participant	Buy Quantity	Sell Quantity	Total Trade	Total Trade Volume in the market	% of total Trade
1	ABM645	Md. Abul Khayer	1605110071091116	Agrani Equity & Investment Limited	13771292	10461184	24232476	120298474	20.14%
2	ABM663	Abul Kalam Matber	1605110073447222	Agrani Equity & Investment Limited	8597212	5785571	14382783	120298474	11.96%
3	1690	Fortune Shoes Limited	1205950073681925	NRBC Bank Securities Limited	4747299	2412500	7159799	120298474	5.95%
4	3898	Kazi Sadia Hasan	1205590068284973	UCB Stock Brokerage Limited	4200000	0	4200000	120298474	3.49%
5	B4804	Konika Afroze	1604650074746932	BRAC EPL Investments Limited	4088890	0	4088890	120298474	3.40%
6	43878	Abul Kalam Matber	1201950068001021	EBL Securities Limited	3298196	3298196	6596392	120298474	5.48%
7	45120	Sonali Paper & Board Mills Ltd	1201950073583227	EBL Securities Limited	2405703	1874000	4279703	120298474	3.56%
8	1595	SKS Foundation	1205950073534838	NRBC Bank Securities Limited	2200000	0	2200000	120298474	1.83%
9	44404	Mohammed Kumruzzaman	1201950073568185	EBL Securities Limited	1843520	1565826	3409346	120298474	2.83%
10	S342	Lava Electrodes Industries Ltd	1205690073866468	Sterling Stocks & Securities Limited	1816529	0	1816529	120298474	1.51%
11	N020	Kazi Sadia Hasan	1606150074473822	UCB Investment Limited	1800000	0	1800000	120298474	1.50%
12	D8762	M. Abu Naser Dulal	1201830007364204	LANKABANGLA Securities Ltd.	1756981	10000	1766981	120298474	1.47%
13	S2220	Candlestone Investments Partner Ltd Growth ACC	1604530074251219	SBL Capital Management Limited	1640317	1640000	3280317	120298474	2.73%
14	10	Tbil (Recovery Portfolio)	1205660051158541	Trust Bank Securities Limited	1640000	0	1640000	120298474	1.36%
15	41999	Nur -E- Alam	1201950062070101	EBL Securities Limited	1290095	984431	2274526	120298474	1.89%

### Findings:

- After analyzing documents, it is observed that Mr. Md. Abul Khayer (Client code # ABM645 of Agrani Equity & Investment Limited) was the top buyer of "IPDC" share from 29.03.2022 to 24.04.2022. The said client bought 13,771,292 and sold 10,461,184 shares which is 20.14% of total traded share of "IPDC" during the period. It was observed that Mr. Md. Abul Khayer was involved with another 19 (nineteen) accounts from which they traded shares of IPDC during the investigation period.

### II. Major sellers of the period (Both Public and Block Market):

The list of major sellers of IPDC shares from 29.03.2022 to 24.04.2022 are as follows (as per surveillance data):



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



SL. No.	Client Code	Client Name	BOID	Name of Depository Participant	Buy Quantity	Sell Quantity	Total Trade	Total Trade Volume in the market	% of total Trade
1	ABM645	Md. Abul Khayer	1605110071091116	Agrani Equity & Investment Limited	13771292	10461184	24232476	120298474	20.14%
2	3	Ebl Securities Limited	120195000015755	EBL Securities Limited	0	8000000	8000000	120298474	6.65%
3	ABM663	Abul Kalam Matber	1605110073447222	Agrani Equity & Investment Limited	8597212	5785571	14382783	120298474	11.96%
4	43878	Abul Kalam Matber	1201950068001021	EBL Securities Limited	3298196	3298196	6596392	120298474	5.48%
5	1690	Fortune Shoes Limited	1205950073681925	NRBC Bank Securities Limited	4747299	2412500	7159799	120298474	5.95%
6	45120	Sonali Paper & Board Mills Ltd	1201950073583227	EBL Securities Limited	2405703	1874000	4279703	120298474	3.56%
7	S2220	Candlestone Investments Partner Ltd Growth ACC	1604530074251219	SBL Capital Management Limited	1640317	1640000	3280317	120298474	2.73%
8	SPL	Square Pharma. Ltd.	120156000020907	Square Securities Management Ltd	0	1600664	1600664	120298474	1.33%
9	44404	Mohammed Kumruzzaman	1201950073568185	EBL Securities Limited	1843520	1565826	3409346	120298474	2.83%
10	D0572	Md. Sayadur Rahman	1204220000101539	International Leasing Securities Ltd.	0	1500000	1500000	120298474	1.25%
11	ICB	ICB	1201530000003501	ICB Securities Trading Company Limited	0	1281436	1281436	120298474	1.07%
12	AMCUF	Icb Amcl Unit Fund	1604580000002341	Investment Corporation Of Bangladesh	0	1178007	1178007	120298474	0.98%
13	B4766	Mohammad Basher	1604650073870821	BRAC EPL Investments Limited	1145000	1145000	2290000	120298474	1.90%
14	A17298	Kazi Md. Shahadat Hossain	1201830063130446	LAN KABANGLA Securities Ltd.	100000	1079637	1179637	120298474	0.98%
15	45050	Shakib Al Hasan	1201950064976237	EBL Securities Limited	1100000	1069433	2169433	120298474	1.80%

### Findings:

- After analyzing documents, it is observed that Mr. Md. Abul Khayer (Client code # ABM645 of Agrani Equity & Investment Limited) was the top seller of "IPDC" share for the period from 29.03.2022 to 24.04.2022. The said client bought 13,771,292 and sold 10,461,184 shares which is 20.14% of total traded shares of "IPDC" during the period. It was observed that Mr. Md. Abul Khayer was involved with another 19 (nineteen) accounts from which they traded shares of IPDC during the investigation period.

### A. Trade details of Mr. Md. Abul Khayer and his associates:

#### Observation-1:

Mr. Md. Abul Khayer was one of the top buyers of "IPDC" share for the period from 29.03.2022 to 24.04.2022. After examining the relevant documents, it was found that the said client is associated with twenty accounts from which they traded shares of IPDC during the investigation period. Details are as follows:

Sl. No.	Client Name	BO ID	Client Code	Name of Depository Participant	Remarks
1	Md. Abul Khayer and Kazi Sadia Hasan	1605110071091116	ABM645	Agrani Equity & Investment Limited	Joint Account
2	Abul Kalam Matber	1605110073447222	ABM663	Agrani Equity & Investment Limited	Md. Abul Khayer is the son and nominee of the account
3	Kazi Sadia Hasan	1205590068284973	3898	UCB Stock Brokerage Limited	Md. Abul Khayer is the spouse and nominee of the account
4	Konika Afroze	1604650074746932	B4804	BRAC EPL Investments Limited	Abul Kalam Matber is the father and nominee of the account
5	Abul Kalam Matber	1201950068001021	43878	EBL Securities Limited	Md. Abul Khayer is the authorized person and nominee of the account
6	Kazi Sadia Hasan	1606150074473822	N020	UCB Investment Limited	Md. Abul Khayer is the spouse and nominee of the account
7	D I T CO-OPERATIVE LTD.	1604530065757811	S2116	SBL Capital Management Limited	Md. Abul Khayer is the chairman and Kazi Sadia Hasan is the treasurer
8	Mohammad Basher	1604650073870821	B4766	BRAC EPL Investments Limited	Brother of Md. Abul Khayer
9	Md. Abul Khayer	1201950062164535	42080	EBL Securities Limited	Kazi Sadia Hasan is the spouse and nominee of the account
10	Md. Abul Khayer	1605530052137148	S11118	Southeast Bank Capital Services Ltd	Kazi Sadia Hasan is the spouse and nominee of the account



11	Kazi Sadia Hasan	1604530066385504	S2131	SBL Capital Management Limited	Md. Abul Khayer is the spouse and nominee of the account
12	Konika Afroze	1604530072553290	S2194	SBL Capital Management Limited	Abul Kalam Matber is the father and nominee of the account
13	Konika Afroze	1605180073786062	50012	Sonali Investment Limited	Abul Kalam Matber is the father and nominee of the account
14	D I T CO-OPERATIVE LTD.	1205590065757811	7022	UCB Stock Brokerage Limited	Md. Abul Khayer is the chairman and Kazi Sadia Hasan is the treasurer
15	Abul Kalam Matber	1205590073447222	9166	UCB Stock Brokerage Limited	-He is the father of Md. Abul Khayer. -Aleya Begum is the spouse and nominee of the account.
16	Kazi Farid Hasan and Tanvir Nizam	1604530073310549	S2181	SBL Capital Management Limited	Md. Abul Khayer is the Brother in law
17	Kazi Fuad Hasan	1604530073680615	S2201	SBL Capital Management Limited	Kazi Sadia Hasan is the sister and the nominee of the account.
18	Kazi Fuad Hasan	1206250074904784	00188	Monarch Holdings Limited	Brother of Kazi Sadia Hasan
19	Sajed Madbar	1604650073870641	B4767	BRAC EPL Investments Limited	Abul Kalam Matber is the father of the account holder. Konika Afroze is the nominee of the account.
20	Aleya Begum	1604650073870706	B4765	BRAC EPL Investments Limited	Abul Kalam Matber is the spouse and nominee of the account

Individual Trade Patterns, Trade monitoring screenshots, Effects of "IPDC" at DSE in public market by the said client and gain and loss statement of Mr. Md. Abul Khayer and his associates are given below:

a) Individual Trade Patterns of Md. Abul Khayer and his associates (Only Public Market):

Date	Code # ABM645				Code # ABM663				Code # 3898				Code # B4804				Code # 43878				Code # N020			
	BO ID # 1605110071091116				BO ID # 1605110073447222				BO ID # 1205590068284973				BO ID # 1604650074746932				BO ID # 1201950068001021				BO ID # 1606180074473822			
	Md. Abul Khayer and Kazi Sadia Hasan				Abul Kalam Matber				Kazi Sadia Hasan				Konika Afroze				Abul Kalam Matber				Kazi Sadia Hasan			
	Agrani Equity & Investment Limited				Agrani Equity & Investment Limited				UCB Stock Brokerage Limited				BRAC EPL Investments Limited				EBL Securities Limited				UCB Investment Limited			
	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate
31-03-2022	0	0.00	0	0.00	3100000	41.40	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
03-04-2022	2450000	45.40	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2429499	42.98	0	0.00	0	0.00	0	0.00
04-04-2022	1181716	45.62	0	0.00	0	0.00	3040000	45.65	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
05-04-2022	913000	43.70	975660	43.87	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
07-04-2022	300000	42.30	50000	43.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10-04-2022	3244108	43.70	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
11-04-2022	1000000	47.65	0	0.00	0	0.00	0	0.00	4000000	49.69	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1800000	48.30	0	0.00
12-04-2022	877524	47.20	5222164	47.12	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	538697	47.50	1556000	47.50	0	0.00	0	0.00
13-04-2022	500010	48.15	523962	47.97	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
17-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
19-04-2022	0	0.00	0	0.00	2200000	45.22	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
20-04-2022	165000	49.48	0	0.00	178447	48.81	0	0.00	0	0.00	0	0.00	4088890	48.20	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
21-04-2022	1130000	52.13	0	0.00	380000	52.62	0	0.00	200000	53.14	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1307196	56.60	0	0.00
24-04-2022	2009934	55.55	497498	54.90	2426265	55.57	950000	54.71	0	0.00	0	0.00	0	0.00	0	0.00	3298196	2863196	1800000	0	0	0	0	0.00
Total	13771292	7269284	8284712	3990000	4200000	0	4088890	0	3298196	2863196	1800000	0	0	0	0	0	0	0	0	0	0	0	0	0

Date	Code # S2116				Code # B4766				Code # 42080				Code # S1118				Code # S2131				Code # S2194			
	BO ID # 1604530065757811				BO ID # 1604650073870821				BO ID # 1201950062164535				BO ID # 1605530052137148				BO ID # 1604530066385504				BO ID # 1604530072863190			
	D I T CO-OPERATIVE LTD.				Mohammad Basher				Md. Abul Khayer				Md. Abul Khayer				Kazi Sadia Hasan				Konika Afroze			
	SBL Capital Management Limited				BRAC EPL Investments Limited				EBL Securities Limited				Southeast Bank Capital Services Ltd				SBL Capital Management Limited				SBL Capital Management Limited			
	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate
31-03-2022	0	0.00	0	0.00	1145000	41.40	0	0.00	464801	41.35	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
03-04-2022	541518	45.36	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
04-04-2022	0	0.00	0	0.00	0	0.00	1145000	45.80	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
05-04-2022	439003	44.01	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
07-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	153000	48.89	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
11-04-2022	107920	47.87	0	0.00	0	0.00	0	0.00	500000	47.40	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
12-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	440000	48.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
13-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
17-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	103050	45.03	0	0.00	0	0.00	0	0.00
19-04-2022	0	0.00	20000	45.10	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
20-04-2022	100568	49.02	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
21-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	9919	54.85	632199	56.70	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
24-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	593000	0	0	0.00	103050	0	0	0.00	3000	0	0	0.00
Total	1189009	20000	1145000	1145000	974720	632199	593000	0	103050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



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



Date	Code # 50012				Code # 7022				Code # 9166				Code # S2181				Code # S2201				Code # 00188			
	BO ID # 1605180073786062				BO ID # 1205590065757811				BO ID # 1205590073447222				BO ID # 1604530073310549				BO ID # 1604530073680615				BO ID # 1206250074904784			
	Konika Afroz				D I T CO-OPERATIVE LTD.				Abul Kalam Matber				Kazi Farid Hasan and Tanvir Nizam				Kazi Fuad Hasan				Kazi Fuad Hasan			
Sonali Investment Limited				UCB Stock Brokerage Limited				UCB Stock Brokerage Limited				SBL Capital Management Limited				SBL Capital Management Limited				Monarch Holdings Limited				
	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate
11-03-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
03-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	200000	45.40	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
04-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
05-04-2022	400000	43.80	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
07-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
11-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	397881	47.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
12-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	30000	46.93	0	0.00	53000	46.90	0	0.00	1500	47.27	0	0.00
13-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
17-04-2022	0	0.00	0	0.00	520000	46.80	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
19-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
20-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
21-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1500	49.20
24-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	400000		0		520000		0		597881		0		30000		0		53000		0		1500		1500	

Date	Code # B4767				Code # B4765				Total							
	BO ID # 1604650073870641				BO ID # 1604650073870706											
	Sajed Madbar				Aleya Begum											
BRAC EPL Investments Limited				BRAC EPL Investments Limited												
	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Rate	Sale Qty.	Rate	Buy Qty	Buy Rate	Total	Sale Qty.	Sale Rate	Total		
31-03-2022	640000	41.40	0	0.00	440000	41.40	0	0.00	6119801	41.40	253337441.00	0	0.00	0.00		
03-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	5621017	44.35	249278491.30	0	0.00	0.00		
04-04-2022	0	0.00	640000	46.00	0	0.00	440000	45.14	1181716	45.62	53908563.20	5265000	45.68	240526730.00		
05-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	1755003	43.80	76873867.90	975660	43.87	42803944.20		
07-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	300000	42.30	12690000.00	50000	43.00	2150000.00		
10-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	3244108	43.70	141764328.20	0	0.00	0.00		
11-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	7458801	48.90	364717409.80	0	0.00	0.00		
12-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	2000721	47.32	94671873.20	6778164	47.20	319958578.80		
13-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	940010	48.31	45416037.60	523962	47.97	25131868.00		
17-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	520000	46.80	24336000.00	0	0.00	0.00		
19-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	2303050	45.21	104120494.00	20000	45.10	902000.00		
20-04-2022	0	0.00	0	0.00	796112	49.38	0	0.00	5329017	48.45	258183060.20	1500	49.20	73800.00		
21-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	1710000	52.36	89531334.90	0	0.00	0.00		
24-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	4446118	55.56	247016877.40	3386893	55.84	189120617.10		
Total	640000		640000		1236112		440000		42929362				17001179			

b) Effects of "IPDC" at DSE (both Public Market and Block Market) by Md. Abul Khayer and his associates:

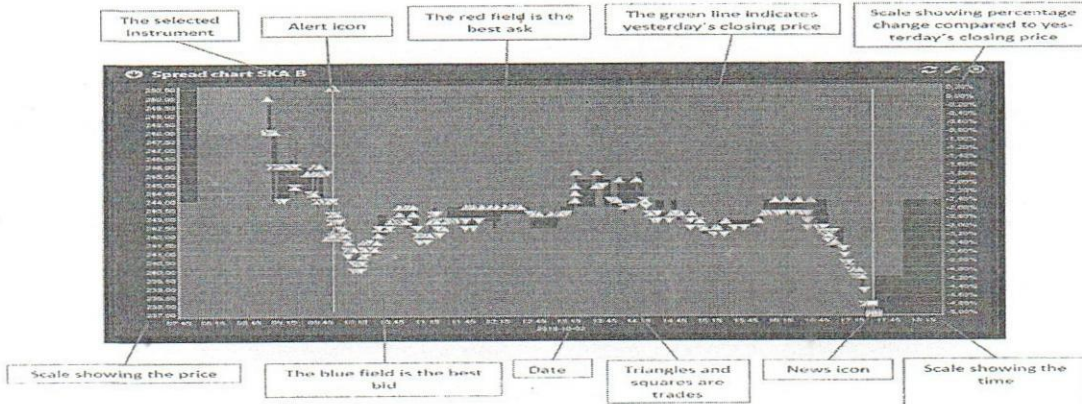
Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price	Amount	Qty.	Price	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
Opening Balance									0	0.00	0.00						
31-03-2022	6119801	41.40	253337441.00	0	0.00	0.00	0.00	0.00	6119801	41.40	253337441.00	10248605	41.30	9.55%	59.71%	0.00%	59.71%
03-04-2022	5621017	44.35	249278491.30	0	0.00	0.00	0.00	0.00	11740818	42.81	502618932.30	13007263	45.40	9.93%	43.21%	0.00%	43.21%
04-04-2022	1181716	45.62	53908563.20	5325000	45.67	243196730.00	43.07	229327540.45	7597534	43.07	327196955.05	11197440	44.50	-1.98%	10.55%	47.56%	58.11%
05-04-2022	1755003	43.80	76873867.90	2347660	44.00	103299944.20	43.20	101429260.13	7004877	43.20	302641562.83	8323115	43.90	-1.35%	21.09%	28.21%	49.29%
07-04-2022	300000	42.30	12690000.00	50000	43.00	2150000.00	43.17	2158363.26	7254877	43.17	313173199.57	2364787	42.80	-0.70%	12.69%	2.11%	14.80%
10-04-2022	3244108	43.70	141764328.20	0	0.00	0.00	0.00	0.00	10498985	43.53	454937527.77	7178709	45.90	7.24%	45.19%	0.00%	45.19%
11-04-2022	7458801	48.90	364717409.80	705000	45.89	32350500.00	45.64	32178617.73	17252786	45.64	787476319.84	14097497	47.80	4.14%	52.91%	5.00%	57.91%
12-04-2022	2000721	47.32	94671873.20	6977164	47.24	329610078.80	45.82	319676442.07	12276343	45.82	562471750.97	11687381	47.20	-1.26%	17.12%	59.70%	76.82%
13-04-2022	940010	48.31	45416037.60	523962	47.97	25131868.00	46.00	24099696.90	12692391	46.00	583788091.66	4412553	47.70	1.06%	21.30%	11.87%	33.18%
17-04-2022	520000	46.80	24336000.00	0	0.00	0.00	0.00	0.00	13212391	46.03	608124091.66	1684675	46.80	-1.89%	30.87%	0.00%	30.87%
19-04-2022	2615550	45.50	118999244.00	20000	45.10	902000.00	45.94	918784.49	15807941	45.94	726204551.17	3507549	45.00	-1.96%	74.57%	0.57%	75.14%
20-04-2022	5329017	48.45	258183060.20	158500	47.02	7452800.00	46.57	7381641.03	20978458	46.57	977005970.34	7519890	49.30	9.56%	70.87%	2.11%	72.97%
21-04-2022	1710000	52.36	89531334.90	390571	47.30	18474008.30	47.01	18359931.81	22297887	47.01	1048177373.43	6291684	52.90	7.30%	27.18%	6.21%	33.39%
24-04-2022	4446118	55.56	247016877.40	6082793	54.86	333724037.10	48.43	294585591.15	20661212	48.43	1000608659.68	15441396	54.70	3.40%	28.79%	39.39%	68.19%
Total	43241862	46.96	2030724528.70	22580650	48.55	1096291966.40	45.62	1030115869.02	20661212	48.43	1000608659.68						



c) **Trade monitoring screenshots of Md. Abul Khayer and his 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 and his associates were observed which influenced the price of IPDC.

The details of the graphs are given below:

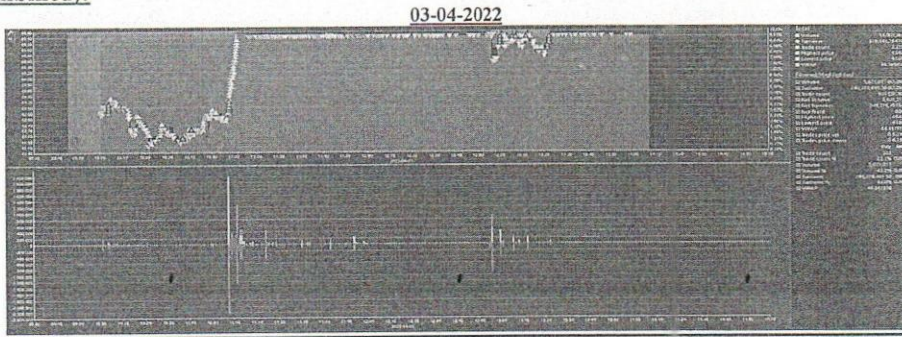


▲ Green triangle represents trade of IPDC by Md. Abul Khayer and his associates

△ White triangle represents trade of IPDC by other clients

After scrutinizing the trade monitoring screenshots collected from Surveillance Department, it is found that Md. Abul Khayer and his associates were involved in trading of shares of IPDC which influenced price of the said shares on several dates:

**BOIDs:** 1605110071091116, 1605110073447222, 1205590068284973, 1604650074746932, 1201950068001021, 1606150074473822, 1604530065757811, 1604650073870821, 1201950062164535, 1605530052137148, 1604530066385504, 1604530072553290, 1605180073786062, 1205590065757811, 1205590073447222, 1604530073310549, 1604530073680615, 1206250074904784, 1604650073870641, 1604650073870706  
**(combined):**



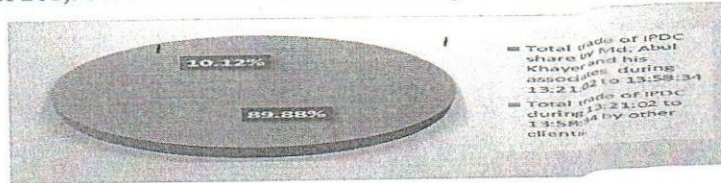
It was observed in the above graph that on 03-04-2022, total number of trades of IPDC in the market was 2275, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 503 which is approximately 22.11% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 13,007,263 whereas buy volume by the said client(s) was 5,621,017 which is approximately 43.21% of the total traded volume in the market. It is evident that the client had significant participation in the market on 03-04-2022 in trading of IPDC share.



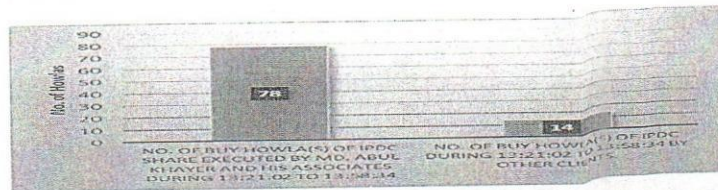
বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
www.sec.gov.bd



On 03-04-2022, trading of IPDC share was started at Tk. 42.80 which is Tk. 1.50 more than the YCP of Tk. 41.30. On that day, Md. Abul Khayer and his associates started series of trading at 13:21:02 at price Tk. 45.00 and induced the same to rise to Tk. 45.40 up to 13:58:34. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 13:21:02 to 13:58:34, Md. Abul Khayer and his associates bought 253,088 shares of IPDC compared to the total traded share of 281,588. This is shown in the following Pie Chart.

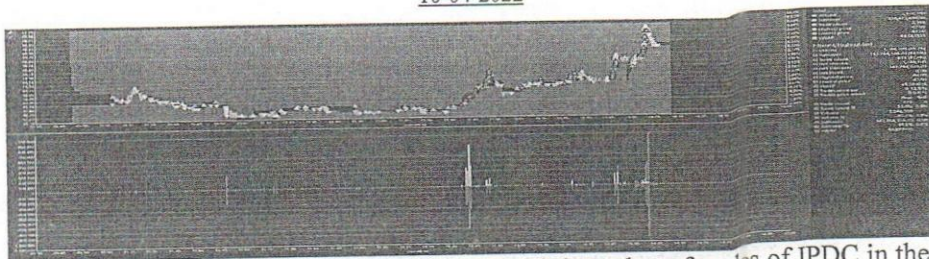


It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 78 howlas to purchase of shares of IPDC compared to the total number of howlas of 92 as shown in the following Bar Chart.



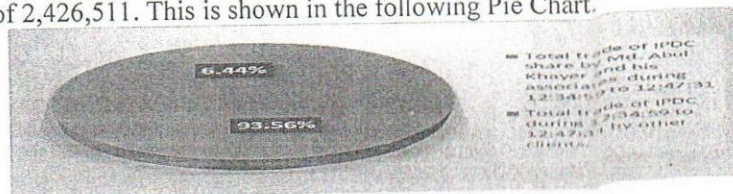
It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 89.88% of the total trades of IPDC shares by executing 78 of total 92 howlas from 13:21:02 to 13:58:34 on 03-04-2022. From 13:21:02 to 13:58:34, Md. Abul Khayer and his associates induced the price to rise from Tk. 45.00 to Tk. 45.40. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share. At the end of the day price of IPDC share was increased by Tk. 4.10 which is approximately 9.93% higher than YCP.

10-04-2022



It was observed in the above graph that on 10-04-2022, total number of trades of IPDC in the market was 2138, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 671 which is approximately 31.38% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 7,178,709 whereas buy volume by the said client(s) was 3,244,108 which is approximately 45.19% of the total traded volume in the market. It is evident that the client had significant participation in the market on 10-04-2022 in trading of IPDC share.

On 10-04-2022, trading of IPDC share was started at Tk. 42.80 which is similar as the YCP of Tk. 42.80. On that day, Md. Abul Khayer and his associates started series of trading at 12:34:59 at price Tk. 42.50 and induced the same to rise to Tk. 44.50 up to 12:47:31. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 12:34:59 to 12:47:31, Md. Abul Khayer and his associates bought 2,270,338 shares of IPDC compared to the total traded share of 2,426,511. This is shown in the following Pie Chart.

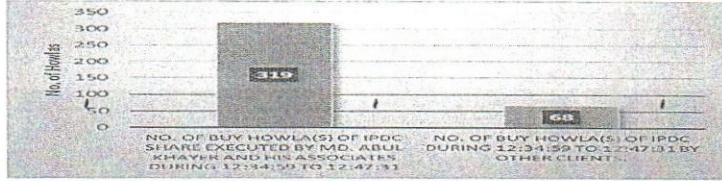




বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
www.sec.gov.bd

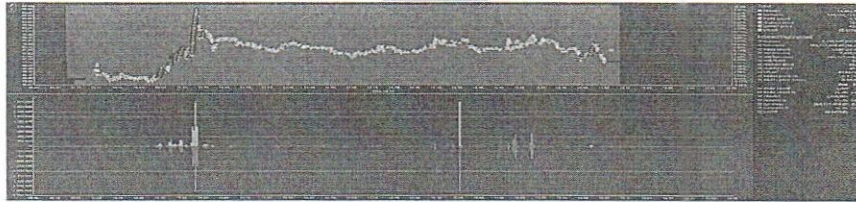


It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 319 howlas to purchase of shares of IPDC compared to the total number of howlas of 387 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 93.56% of the total trades of IPDC shares by executing 319 of total 387 howlas from 12:34:59 to 12:47:31 on 10-04-2022. From 12:34:59 to 12:47:31, Md. Abul Khayer and his associates induced the price to rise from Tk. 42.50 to Tk. 44.50. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share. At the end of the day price of IPDC share was increased by Tk. 3.10 which is approximately 7.24% higher than YCP.

11-04-2022

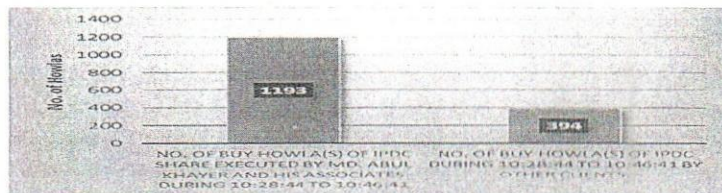


It was observed in the above graph that on 11-04-2022, total number of trades of IPDC in the market was 3521, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 1269 which is approximately 36.04% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 13,381,496 whereas buy volume by the said client(s) was 7,458,801 which is approximately 55.74% of the total traded volume in the market. It is evident that the client had significant participation in the market on 11-04-2022 in trading of IPDC share.

On 11-04-2022, trading of IPDC share was started at Tk. 46.50 which is Tk. 0.60 more than the YCP of Tk. 45.90. On that day, Md. Abul Khayer and his associates started series of trading at 10:28:44 at price Tk. 46.10 and induced the same to rise to Tk. 50.40 up to 10:46:41. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 10:28:44 to 10:46:41, Md. Abul Khayer and his associates bought 5,397,881 shares of IPDC compared to the total traded share of 6,169,661. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 1,193 howlas to purchase of shares of IPDC compared to the total number of howlas of 1,587 as shown in the following Bar Chart.

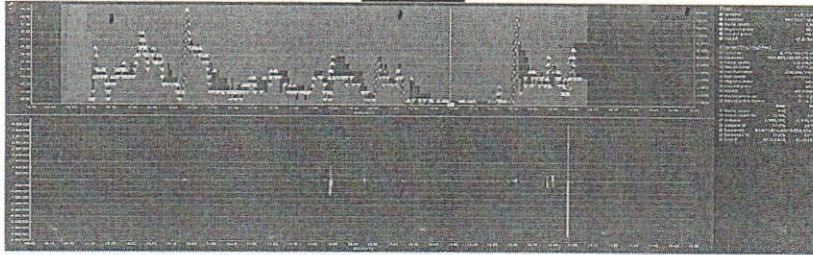






It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 87.49% of the total trades of IPDC shares by executing 1,193 of total 1,587 howlas from 10:28:44 to 10:46:41 on 11-04-2022. From 10:28:44 to 10:46:41, Md. Abul Khayer and his associates induced the price to rise from Tk. 46.10 to Tk. 50.40. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share. At the end of the day price of IPDC share was increased by Tk. 1.90 which is approximately 4.14% higher than YCP.

12-04-2022

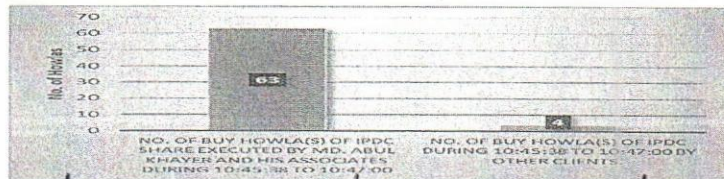


It was observed in the above graph that on 12-04-2022, total number of trades of IPDC in the market was 1588, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 358 which is approximately 22.54% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 11,473,381 whereas buy volume by the said client(s) was 2,000,721 which is approximately 17.44% of the total traded volume in the market. It is evident that the client had significant participation in the market on 12-04-2022 in trading of IPDC share.

On 12-04-2022, trading of IPDC share was started at Tk. 46.90 which is Tk. 0.90 less than the YCP of Tk. 47.80. On that day, Md. Abul Khayer and his associates started series of trading at 10:45:38 at price Tk. 47.10 and induced the same to rise to Tk. 48.00 up to 10:47:00. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 10:45:38 to 10:47:00, Md. Abul Khayer and his associates bought 225,389 shares of IPDC compared to the total traded share of 236,389. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 63 howlas to purchase of shares of IPDC compared to the total number of howlas of 67 as shown in the following Bar Chart.

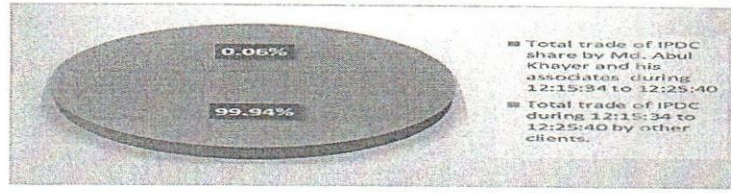


It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 95.35% of the total trades of IPDC shares by executing 63 of total 67 howlas from 10:45:38 to 10:47:00 on 12-04-2022. From 10:45:38 to 10:47:00, Md. Abul Khayer and his associates induced the price to rise from Tk. 47.10 to Tk. 48.00.

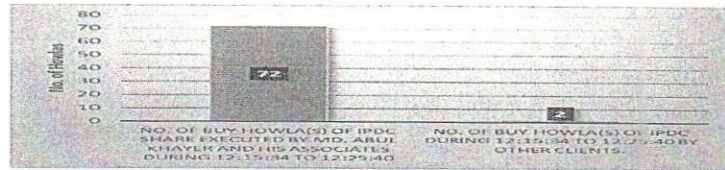
Besides, Md. Abul Khayer and his associates started series of trading at 12:15:34 at price Tk. 46.90 and induced the same to rise to Tk. 47.30 up to 12:25:40 on that day. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 12:15:34 to 12:25:40, Md. Abul Khayer and his associates bought 341,880 shares of IPDC compared to the total traded share of 342,080. This is shown in the following Pie Chart.



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



It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 72 howlas to purchase of shares of IPDC compared to the total number of howlas of 74 as shown in the following Bar Chart.

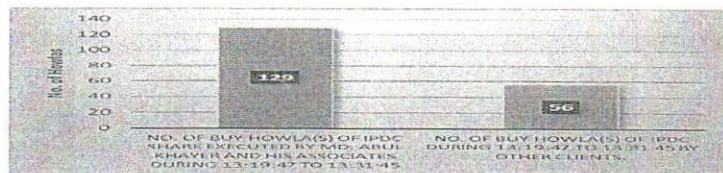


It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 99.94% of the total trades of IPDC shares by executing 72 of total 74 howlas from 12:15:34 to 12:25:40 on 12-04-2022. From 12:15:34 to 12:25:40, Md. Abul Khayer and his associates induced the price to rise from Tk. 46.90 to Tk. 47.30.

Md. Abul Khayer and his associates again started series of trading at 13:19:47 at price Tk. 46.90 and induced the same to rise to Tk. 48.00 up to 13:31:45. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 13:19:47 to 13:31:45, Md. Abul Khayer and his associates bought 548,465 shares of IPDC compared to the total traded share of 814,553. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 129 howlas to purchase of shares of IPDC compared to the total number of howlas of 185 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 67.33% of the total trades of IPDC shares by executing 129 of total 185 howlas from 13:19:47 to 13:31:45 on 12-04-2022. From 13:19:47 to 13:31:45, Md. Abul Khayer and his associates induced the price to rise from Tk. 46.90 to Tk. 48.00. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share.

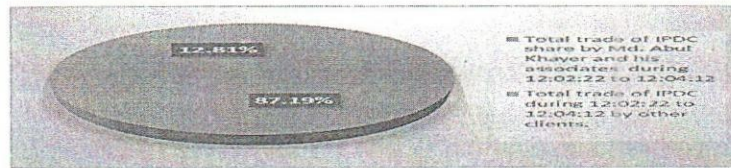
13-04-2022



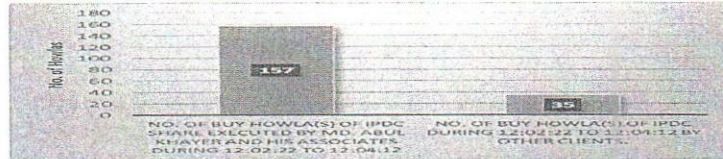


It was observed in the above graph that on 13-04-2022, total number of trades of IPDC in the market was 1764, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 183 which is approximately 10.37% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 4,412,553 whereas buy volume by the said client(s) was 940,010 which is approximately 21.30% of the total traded volume in the market. It is evident that the client had significant participation in the market on 13-04-2022 in trading of IPDC share.

On 13-04-2022, trading of IPDC share was started at Tk. 47.20 which is similar as the YCP of Tk. 47.20. On that day, Md. Abul Khayer and his associates started series of trading at 12:02:22 at price Tk. 47.60 and induced the same to rise to Tk. 48.60 up to 12:04:12. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 12:02:22 to 12:04:12, Md. Abul Khayer and his associates bought 489,249 shares of IPDC compared to the total traded share of 561,104. This is shown in the following Pie Chart.

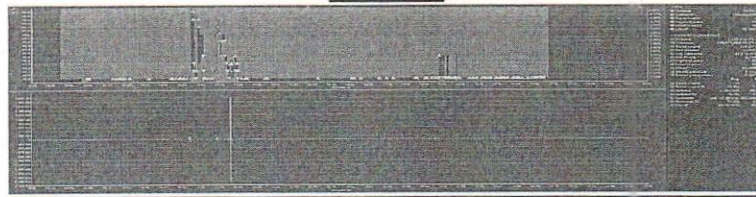


It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 157 howlas to purchase of shares of IPDC compared to the total number of howlas of 192 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 87.19% of the total trades of IPDC shares by executing 157 of total 192 howlas from 12:02:22 to 12:04:12 on 13-04-2022. From 12:02:22 to 12:04:12, Md. Abul Khayer and his associates induced the price to rise from Tk. 47.60 to Tk. 48.60. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share. At the end of the day price of IPDC share was increased by Tk. 0.50 which is approximately 1.06% higher than YCP.

19-04-2022

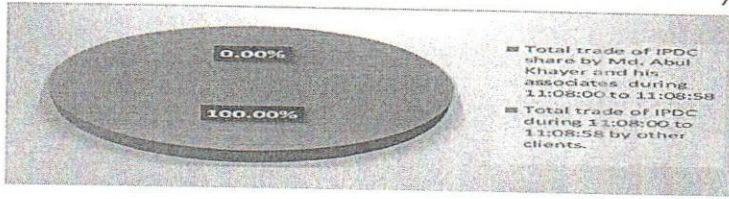


It was observed in the above graph that on 19-04-2022, total number of trades of IPDC in the market was 457, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 114 which is approximately 24.95% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 3,084,049 whereas buy volume by the said client(s) was 2,303,050 which is approximately 74.68% of the total traded volume in the market. It is evident that the client had significant participation in the market on 19-04-2022 in trading of IPDC share.

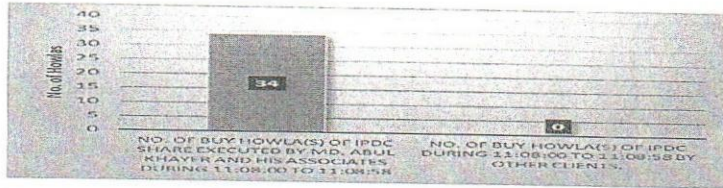
On 19-04-2022, trading of IPDC share was started at Tk. 45.00 which is Tk. 0.90 less than the YCP of Tk. 45.90. On that day, Md. Abul Khayer and his associates started series of trading at 11:08:00 at price Tk. 45.00 and induced the same to rise to Tk. 45.80 up to 11:08:58. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 11:08:00 to 11:08:58, Md. Abul Khayer and his associates bought 101,034 shares of IPDC compared to the total traded share of 101,034. This is shown in the following Pie Chart.



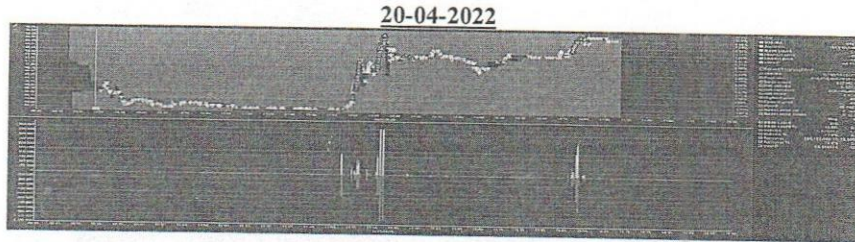
বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
www.sec.gov.bd



It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 34 howlas to purchase of shares of IPDC compared to the total number of howlas of 34 as shown in the following Bar Chart.

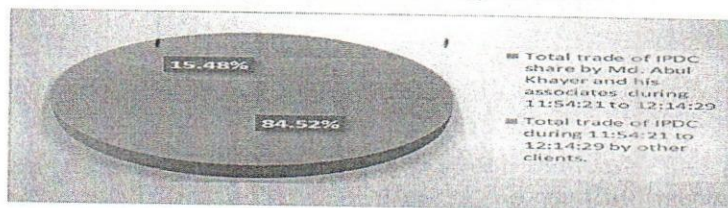


It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 100.00% of the total trades of IPDC shares by executing 34 of total 34 howlas from 11:08:00 to 11:08:58 on 19-04-2022. From 11:08:00 to 11:08:58, Md. Abul Khayer and his associates induced the price to rise from Tk. 45.00 to Tk. 45.80. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share.



It was observed in the above graph that on 20-04-2022, total number of trades of IPDC in the market was 2093, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 916 which is approximately 43.76% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 7,309,774 whereas buy volume by the said client(s) was 5,329,017 which is approximately 72.90% of the total traded volume in the market. It is evident that the client had significant participation in the market on 20-04-2022 in trading of IPDC share.

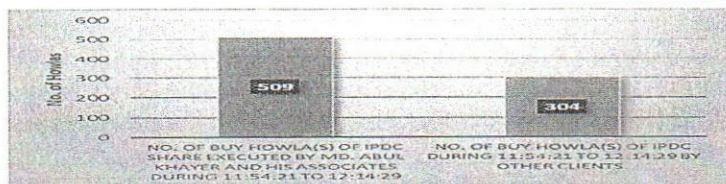
On 20-04-2022, trading of IPDC share was started at Tk. 45.10 which is Tk. 0.10 more than the YCP of Tk. 45.00. On that day, Md. Abul Khayer and his associates started series of trading at 11:54:21 at price Tk. 44.10 and induced the same to rise to Tk. 49.50 up to 12:14:29. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 11:54:21 to 12:14:29, Md. Abul Khayer and his associates bought 3,573,890 shares of IPDC compared to the total traded share of 4,228,241. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 509 howlas to purchase of shares of IPDC compared to the total number of howlas of 813 as shown in the following Bar Chart.



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

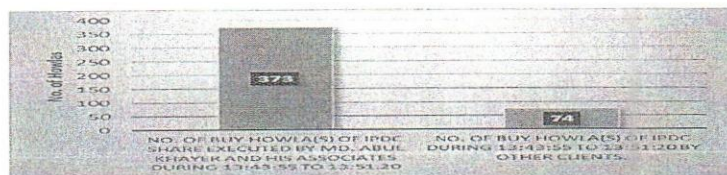


It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 84.52% of the total trades of IPDC shares by executing 509 of total 813 howlas from 11:54:21 to 12:14:29 on 20-04-2022. From 11:54:21 to 12:14:29, Md. Abul Khayer and his associates induced the price to rise from Tk. 44.10 to Tk. 49.50. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share.

Md. Abul Khayer and his associates started series of trading at 13:43:55 at price Tk. 48.50 and induced the same to rise to Tk. 49.50 up to 13:51:20. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 13:43:55 to 13:51:20, Md. Abul Khayer and his associates bought 1,653,668 shares of IPDC compared to the total traded share of 1,978,988. This is shown in the following Pie Chart.

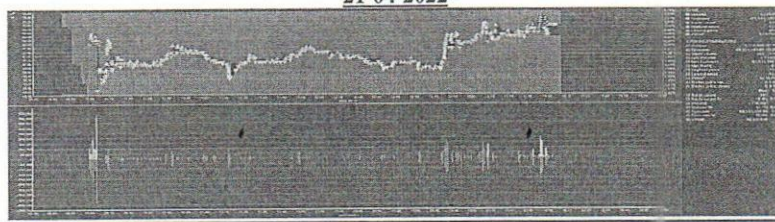


It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 373 howlas to purchase of shares of IPDC compared to the total number of howlas of 447 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 83.56% of the total trades of IPDC shares by executing 373 of total 447 howlas from 13:43:55 to 13:51:20 on 20-04-2022. From 13:43:55 to 13:51:20, Md. Abul Khayer and his associates induced the price to rise from Tk. 48.50 to Tk. 49.50. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share. At the end of the day price of IPDC share was increased by Tk. 4.30 which is approximately 9.56% higher than YCP.

21-04-2022



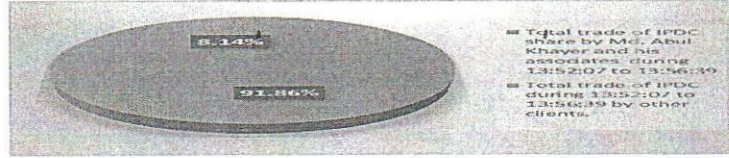
It was observed in the above graph that on 21-04-2022, total number of trades of IPDC in the market was 2357, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 363 which is approximately 15.40% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 5,225,813 whereas buy volume by the said client(s) was 1,710,000 which is approximately 32.72% of the total traded volume in the market. It is evident that the client had significant participation in the market on 21-04-2022 in trading of IPDC share.



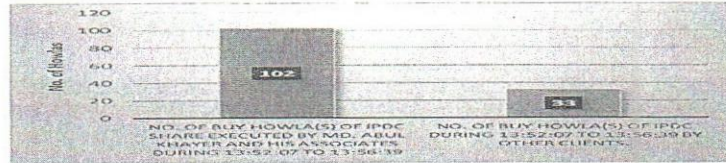
বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন  
সিকিউরিটিজ কমিশন ভবন  
ই-৬/সি আগারগাঁও, শের-ই-বাংলা নগর প্রশাসনিক এলাকা, ঢাকা-১২০৭  
www.sec.gov.bd



On 21-04-2022, trading of IPDC share was started at Tk. 52.00 which is Tk. 2.70 more than the YCP of Tk. 49.30. On that day, Md. Abul Khayer and his associates started series of trading at 13:52:07 at price Tk. 52.50 and induced the same to rise to Tk. 53.40 up to 13:56:39. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 13:52:07 to 13:56:39, Md. Abul Khayer and his associates bought 449,691 shares of IPDC compared to the total traded share of 489,513. This is shown in the following Pie Chart.

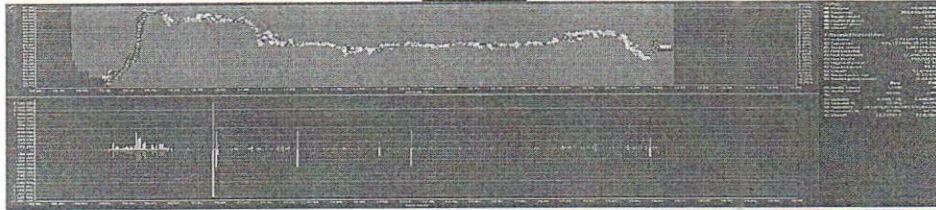


It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 102 howlas to purchase of shares of IPDC compared to the total number of howlas of 135 as shown in the following Bar Chart.



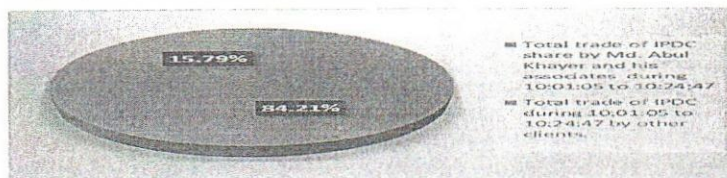
It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 91.86% of the total trades of IPDC shares by executing 102 of total 135 howlas from 13:52:07 to 13:56:39 on 21-04-2022. From 13:52:07 to 13:56:39, Md. Abul Khayer and his associates induced the price to rise from Tk. 52.50 to Tk. 53.40. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share. At the end of the day price of IPDC share was increased by Tk. 3.60 which is approximately 7.30% higher than YCP.

24-04-2022



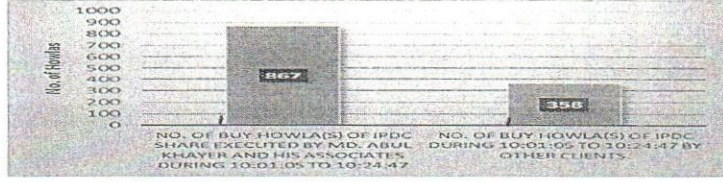
It was observed in the above graph that on 24-04-2022, total number of trades of IPDC in the market was 2861, whereas number of trades (buy) executed by Md. Abul Khayer and his associates were 1168 which is approximately 40.82% of the total number of trades in the market. Again, total traded volume of IPDC in the market on that day was 10,605,496 whereas buy volume by the said client(s) was 4,446,118 which is approximately 41.92% of the total traded volume in the market. It is evident that the client had significant participation in the market on 24-04-2022 in trading of IPDC share.

On 24-04-2022, trading of IPDC share was started at Tk. 52.90 which is similar as the YCP of Tk. 52.90. On that day, Md. Abul Khayer and his associates started series of trading at 10:01:05 at price Tk. 52.70 and induced the same to rise to Tk. 57.10 up to 10:24:47. It can also be observed from the above graph that Md. Abul Khayer and his associates executed significant trades during this time period. It is mentionable here that from 10:01:05 to 10:24:47, Md. Abul Khayer and his associates bought 3,538,887 shares of IPDC compared to the total traded share of 4,202,684. This is shown in the following Pie Chart.





It is also found that during the aforementioned period, Md. Abul Khayer and his associates executed 867 howlas to purchase of shares of IPDC compared to the total number of howlas of 1,225 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Md. Abul Khayer and his associates bought 84.21% of the total trades of IPDC shares by executing 867 of total 1,225 howlas from 10:01:05 to 10:24:47 on 24-04-2022. From 10:01:05 to 10:24:47, Md. Abul Khayer and his associates induced the price to rise from Tk. 52.70 to Tk. 57.10. Thus it seems that Md. Abul Khayer and his associates were actively trying to lift the price of IPDC share. At the end of the day price of IPDC share was increased by Tk. 1.80 which is approximately 3.40% higher than YCP.

**Summary of the trade by Md. Abul Khayer and his associates:**

Summary																	
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position			
Qty	Price	Amount	Qty	Price	Amount	Qty	Price	Amount	Qty	Price	Amount	Price	Amount	Qty	Price	Amount	
312500	47.61	14878750.00	5579471	49.40	275624428.30	43241862	46.96	2030724528.70	22580650	48.55	1096291966.40	45.62	1030115869.02	20661212	48.43	1000608659.68	

**d) Gain and Loss by Md. Abul Khayer and his associates from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	2.93	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	6.42%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	66176097.38	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	6.27	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	12.95%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	129559636.72	Quantity of Stock Positon x Unrealized gain (loss) per unit

As per DSE trade data, it was observed that Md. Abul Khayer and his associates bought 43,241,862 shares and sold 22,580,650 shares of "IPDC" from public market during the period from 29.03.2022 to 24.04.2022. With the said BO accounts, Md. Abul Khayer and his associates traded 54.72% shares of "IPDC" during the investigation period and realized a capital gain of Tk. 66,176,097.38 from the trading of "IPDC" share during the investigation period. He also had unrealized gain of TK 129,559,636.72 during the period.

**Findings-1:**

As per section 17 of the Securities and Exchange Ordinance, 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-



(v) directly or indirectly effect a series of transactions in any security creating the appearance of active trading therein or of raising of price for the purpose of including its purchase by others or depressing its price for the purpose of inducing its sale by others;"

It is evident that Md. Abul Khayer and his associates was involved directly and indirectly in a series of transactions of IPDC share with his aforesaid BO accounts in order to create the appearance of active trading and raising of price of the said share.

#### Contravention(s)- 1:

It appears that Md. Abul Khayer (BO ID # 1605110071091116) and his associates has violated the followings:

- **Section 17(e)(v) of the Securities and Exchange Ordinance, 1969** by directly and indirectly effecting a series of transactions of "IPDC" shares creating the appearance of active trading therein and raising price of the said share.

#### Observations - 2:

As per DSE trade data it was found that Md. Abul Khayer (Client Code S11118 of Southeast Bank Capital Services Ltd) bought 49,926 shares of IPDC through Monarch Holdings Limited from his another account named Mr. Md. Abul Khayer and Ms. Kazi Sadia Hasan (client code ABM645 of Agrani Equity & Investment Limited) traded through City Brokerage Limited on 13/04/2022 by 2 howlas which involved no change in beneficial ownership.

Details of all the above mentioned trades are as follows:

**Table: Counterparty trading of Mr. Md. Abul Khayer:**

TRADE DATE	TRADE TIME	INSTRUMENT CODE	TRADE VOLUME	TRADE PRICE	BUYER CODE	BUYER CLIENT	BOID BUYER	BUYER NAME	SELLER CODE	SELLER CLIENT	BOID SELLER	SELLER NAME	MARKET TYPE
13/04/2022	13:04:19	IPDC	21458	48.5	DSEMHL	S11118	1605530052137148	Md. Abul Khayer	DSECBL	ABM645	1605110071091116	Md. Abul Khayer and Kazi Sadia Hasan	Public
13/04/2022	13:04:19	IPDC	28468	48.5	DSEMHL	S11118	1605530052137148	Md. Abul Khayer	DSECBL	ABM645	1605110071091116	Md. Abul Khayer and Kazi Sadia Hasan	Public

(DSE trade data)

#### Findings-2:

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;"

#### Contravention(s)-2:

Through the aforesaid activities, it appears that Md. Abul Khayer (BO ID# 1605530052137148) and Md. Abul Khayer and Kazi Sadia Hasan (1605110071091116) have violated **Section 17(e)(iii) of Securities and Exchange Ordinance, 1969**, by effecting the transactions of 49,926 shares of IPDC on 13/04/2022 by 2 howlas which involved no change in beneficial ownership.





### Observation-3:

After analyzing the trade pattern of the clients, the investigation team found that two clients named D I T CO-OPERATIVE LTD. (Client Code # S2116 of SBL Capital Management Limited) traded through Eminent Securities Limited and Mr. Md. Abul Khayer and Ms. Kazi Sadia Hasan (client code ABM645 of Agrani Equity & Investment Limited) traded through City Brokerage Limited were involved in trading in shares of "IPDC" within the investigation period and these accounts are acting as counter party of each other for 200,000 shares of "IPDC" on 05/04/2022 in 1 howla in the public market.

It was also found that Konika Afroze (Client Code # S50012 of Sonali Investment Limited) traded through City Brokerage Limited and Md. Abul Khayer and Kazi Sadia Hasan client code ABM645 of Agrani Equity & Investment Limited) traded through City Brokerage Limited acted as counter party of each other for 382,620 shares of "IPDC" on 05/04/2022 in 1 howla in the public market.

Besides, Abul Kalam Matber (client code ABM663 of Agrani Equity & Investment Limited) traded through City Brokerage Limited and D I T CO-OPERATIVE LTD. (Client Code # S2116 of SBL Capital Management Limited) traded through Eminent Securities Limited acted as counter party of each other for 20,000 shares of "IPDC" on 19/04/2022 in 10 howlas in the public market.

Details of all the above mentioned trades are as follows:

**Table: Counterparty trading of Md. Abul Khayer and his associates:**

TRADE DATE	TRADE TIME	INSTRUMENT CODE	TRADE VOLUME	TRADE PRICE	BUYER CODE	BUYER CLIENT	BOID BUYER	BUYER NAME	SELLER CODE	SELLER CLIENT	BOID SELLER	SELLER NAME	MARKET TYPE
05/04/2022	10:21:24	IPDC	200000	44	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	DSECBL	ABM645	1605110071091116	Md. Abul Khayer and Kazi Sadia Hasan	Public
05/04/2022	10:26:29	IPDC	382620	43.8	DSECBL	S50012	1605180073786062	Konika Afroze	DSECBL	ABM645	1605110071091116	Md. Abul Khayer and Kazi Sadia Hasan	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public
19/04/2022	11:08:06	IPDC	2000	45.1	DSECBL	ABM663	1605110073447222	Abul Kalam Matber	DSEFER	S2116	1604530065757811	D I T CO-OPERATIVE LTD.	Public

(DSE trade data)

### Findings-3:

As per section 17 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 securities; .....

It is found that associates of Mr. Md. Abul Khayer acted as counter party of each other for 602,620 shares of "IPDC" on different dates in 12 howlas in the public market.



**Contravention(s)-3:**

It appears that D I T CO-OPERATIVE LTD. (BO ID# 1604530065757811), Md. Abul Khayer and Kazi Sadia Hasan (BO ID# 1605110071091116), Konika Afroze (BO ID# 1605180073786062) and Abul Kalam Matber (BO ID# 1605110073447222) have violated the following:

- Section 17(e)(ii) of Securities and Exchange Ordinance, 1969 by executing trades that created a false and misleading appearance of active trading in securities.

**B. Trade details of Mr. Md. Abul Khayer:**

**Observation:**

Individual Trade Patterns in public market, Effects of "IPDC" at DSE in public market and block market and the gain and loss statement in public market and block market by Mr. Md. Abul Khayer (BOID # 1201950062164535, 1605530052137148 and 1605110071091116) are given below:

**i. Individual Trade Patterns of Mr. Md. Abul Khayer (Only Public Market):**

Date	Code # 42080				Code # S1118				Code # ABM645				Total							
	BO ID # 1201950062164535				BO ID # 1605530052137148				BO ID # 1605110071091116											
	Md. Abul Khayer				Md. Abul Khayer				Md. Abul Khayer and Kazi Sadia Hasan											
	EBL Securities Limited				Southeast Bank Capital Services Ltd				Agrani Equity & Investment Limited											
	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Total	Sale Qty	Sale Rate (W.Avg.)	Total
31-03-2022	464801	41.35	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	464801	41.35	0	0.00	19221441.00	0	0.00	0.00
03-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	2450000	45.40	0	0.00	1181716	45.62	0	0.00	111224211.80	0	0.00	0.00
04-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	913000	43.70	975660	43.87	913000	43.70	975660	43.87	39900100.00	975660	43.87	42803944.20
05-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	300000	42.30	50000	43.00	300000	42.30	50000	43.00	12690000.00	50000	43.00	2150000.00
07-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	3244108	43.70	0	0.00	3244108	43.70	0	0.00	141764328.20	0	0.00	0.00
10-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	1000000	47.65	0	0.00	1153000	47.82	0	0.00	55135437.40	0	0.00	0.00
11-04-2022	0	0.00	0	0.00	153000	48.89	0	0.00	1000000	47.65	0	0.00	1153000	47.82	0	0.00	65117310.60	5222164	47.12	246048578.80
12-04-2022	500000	47.40	0	0.00	0	0.00	0	0.00	877524	47.20	5222164	47.12	1377524	47.27	65117310.60	5222164	47.12	246048578.80	47.12	25131868.00
13-04-2022	0	0.00	0	0.00	440000	48.50	0	0.00	500010	48.15	523962	47.97	940010	48.31	45416037.60	523962	47.97	25131868.00	47.97	0.00
20-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	165000	49.48	0	0.00	165000	49.48	0	0.00	8164026.60	0	0.00	0.00
21-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	1130000	52.13	0	0.00	1130000	52.13	0	0.00	58909457.40	0	0.00	0.00
24-04-2022	9919	54.85	632199	56.70	0	0.00	0	0.00	2009934	55.55	497498	54.90	2019853	55.55	112193888.20	1129697	55.91	63158323.50	55.91	63158323.50
Total	974720		632199		593000		0		13771292		7269284		15339012				7901483			

**ii. Effects of 'IPDC' at DSE by Md. Abul Khayer (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold			Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	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 Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Opening Balance										0	0.00	0.00						
31-03-2022	464801	41.35	19221441.00	0	0.00	0.00	0	0.00	0.00	2914801	41.35	12048605	10248605	41.30	9.55%	4.54%	0.00%	4.54%
03-04-2022	2450000	45.40	111224211.80	0	0.00	0.00	0	0.00	0.00	4096517	45.00	184354216.00	13007263	45.40	9.93%	18.84%	0.00%	18.84%
04-04-2022	1181716	45.62	53908563.20	0	0.00	0.00	0	0.00	0.00	119159775.45	44.77	5323115	11197440	44.50	-1.98%	10.55%	0.00%	10.55%
05-04-2022	913000	43.70	39900100.00	2347660	44.00	103299944.20	0	44.77	105094540.55	2661857	44.77	119159775.45	8323115	43.90	-1.35%	10.97%	28.21%	39.18%
07-04-2022	300000	42.30	12690000.00	50000	43.00	2150000.00	0	44.52	2225795.77	2911857	44.52	129623979.68	2364787	42.80	-0.70%	12.69%	2.11%	14.80%
10-04-2022	3244108	43.70	141764328.20	0	0.00	0.00	0	0.00	0.00	6155965	44.09	271388307.88	7178709	45.90	7.24%	45.19%	0.00%	45.19%
11-04-2022	1153000	47.82	55135437.40	270000	45.71	12340500.00	0	44.67	12062092.41	7038965	44.67	314461652.88	14097497	47.80	4.14%	8.18%	1.92%	10.09%
12-04-2022	1377524	47.27	65117310.60	5421164	47.17	255700078.80	0	45.10	244491475.24	2995325	45.10	135087488.24	11687381	47.20	-1.26%	11.79%	46.38%	58.17%
13-04-2022	940010	48.31	45416037.60	523962	47.97	25131868.00	0	45.87	24032766.82	3411373	45.87	156470759.02	4412553	47.70	1.06%	21.30%	11.87%	33.18%
20-04-2022	165000	49.48	8164026.60	0	0.00	0.00	0	0.00	0.00	3576373	46.03	164634785.62	7519890	49.30	9.56%	2.19%	0.00%	2.19%
21-04-2022	1130000	52.13	58909457.40	0	0.00	0.00	0	0.00	0.00	4706373	47.50	223544243.02	6291684	52.90	7.30%	17.96%	0.00%	17.96%
24-04-2022	2019853	55.55	112193888.20	2480597	54.63	13505743.50	0	49.91	123818468.35	4245629	49.91	211919662.87	15441396	54.70	3.40%	13.08%	16.06%	29.15%
Total	15339012	47.18	723644802.00	11093383	48.15	534128134.50	0	46.13	511725139.13	4245629	49.91	211919662.87						



**Summary of the trade by Md. Abul Khayer:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
0	0.00	0.00	3191900	48.51	154835420.00	15339012	47.18	723644802.00	11093383	48.15	534128134.50	46.13	511725139.13	4245629	49.91	211919662.87

**iii. Gain/Loss by Md. Abul Khayer from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	2.02	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	4.38%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	22402995.37	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	4.79	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	9.59%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	20316243.43	Quantity of Stock Position x Unrealized gain (loss) per unit

**C. Trade details of Ms. Kazi Sadia Hasan:**

**Observation:**

Individual Trade Patterns in public market, Effects of "IPDC" at DSE in public market and block market and the gain and loss statement in public market and block market by Ms. Kazi Sadia Hasan (BOID # 1205590068284973, 1606150074473822 and 1604530066385504) are given below:

**i. Individual Trade Patterns of Kazi Sadia Hasan (Only Public Market):**

Date	Code # 3898				Code # N020				Code # S2131				Total					
	BO ID # 1205590068284973				BO ID # 1606150074473822				BO ID # 1604530066385504									
	Kazi Sadia Hasan				Kazi Sadia Hasan				Kazi Sadia Hasan									
	UCB Stock Brokerage Limited				UCB Investment Limited				SBL Capital Management Limited									
Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty	Sale Rate (W.Avg.)	Total	
11-04-2022	4000000	49.69	0	0.00	1800000	48.30	0	0.00	0	0.00	0	0.00	5800000	49.26	285714252.50	0	0.00	0.00
19-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	103050	45.03	0	0.00	103050	45.03	4639995.00	0	0.00	0.00
21-04-2022	200000	53.14	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	200000	53.14	10627673.50	0	0.00	0.00
Total	4200000		0		1800000		0		103050		0		6103050			0		

**ii. Effects of 'IPDC' at DSE by Kazi Sadia Hasan (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
Opening Balance									0	0.00	0.00						
11-04-2022	5800000	49.26	285714252.50	0	0.00	0.00	0.00	0.00	5800000	49.26	285714252.50	14097497	47.80	4.14%	41.14%	0.00%	41.14%
19-04-2022	103050	45.03	4639995.00	0	0.00	0.00	0.00	0.00	5903050	49.19	290354247.50	3507549	45.00	-1.96%	2.94%	0.00%	2.94%
21-04-2022	200000	53.14	10627673.50	0	0.00	0.00	0.00	0.00	6103050	49.32	300981921.00	6291684	52.90	7.30%	3.18%	0.00%	3.18%
Total	6103050	49.32	300981921.00	0	0.00	0.00	0.00	0.00	6103050	49.32	300981921.00						



**Summary of the trade by Kazi Sadia Hasan:**

**Summary**

Qty	Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	
0	0.00	0.00	0	0.00	0.00	6103050	49.32	300981921.00	0	0.00	0.00	0.00	0.00	6103050	49.32	300981921.00	

**iii. Gain/Loss by Kazi Sadia Hasan from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss) per unit	0.00	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	0.00%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss) TK	0.00	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	5.38	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	10.92%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	32854914.00	Quantity of Stock Position x Unrealized gain (loss) per unit

**D. Trade details of Mr. Abul Kalam Matber:**

**Observation:**

Individual Trade Patterns in public market, Trade monitoring screenshots in public market, Effects of "IPDC" at DSE in public market and block market and the gain and loss statement in public market and block market by Mr. Abul Kalam Matber (BOID # 1605110073447222, 1201950068001021 and 1205590073447222) are given below:

**i. Individual Trade Patterns of Mr. Abul Kalam Matber (Only Public Market):**

Date	Code # ABM663			Code # 43878				Code # 9166				Total						
	BO ID # 1605110073447222			BO ID # 1201950068001021				BO ID # 1205590073447222										
	Abul Kalam Matber			Abul Kalam Matber				Abul Kalam Matber										
	Agrani Equity & Investment Limited			EBL Securities Limited				UCB Stock Brokerage Limited										
	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
31-03-2022	3100000	41.40	0	0.00	330000	41.40	0	0.00	0	0.00	0	0.00	3430000	41.40	142002000.00	0	0.00	0.00
03-04-2022	0	0.00	0	0.00	2429499	42.98	0	0.00	200000	45.40	0	0.00	2629499	43.16	113490743.80	0	0.00	0.00
04-04-2022	0	0.00	3040000	45.65	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	3040000	45.65	138780301.40
11-04-2022	0	0.00	0	0.00	0	0.00	0	0.00	397881	47.00	0	0.00	397881	47.00	18702074.80	0	0.00	0.00
12-04-2022	0	0.00	0	0.00	538697	47.50	1556000	47.50	0	0.00	0	0.00	2200000	45.22	99480499.00	0	0.00	0.00
19-04-2022	2200000	45.22	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	178447	48.81	8709248.50	0	0.00	0.00
20-04-2022	178447	48.81	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	380000	52.62	19994204.00	0	0.00	0.00
21-04-2022	380000	52.62	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	380000	52.62	19994204.00	0	0.00	0.00
24-04-2022	2426265	55.57	950000	54.71	0	0.00	1307196	56.60	0	0.00	0	0.00	2426265	55.57	134822989.20	2257196	55.80	125962293.60
Total	8284712		3990000		3298196		2863196		597881		0		12180789			6853196		

**ii. Effects of 'IPDC' at DSE by Abul Kalam Matber (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
Opening Balance									0	0.00	0.00						
31-03-2022	3430000	41.40	142002000.00	0	0.00	0.00	0.00	0.00	3430000	41.40	142002000.00	10248605	41.30	9.55%	33.47%	0.00%	33.47%
03-04-2022	2629499	43.16	113490743.80	0	0.00	0.00	0.00	0.00	6059499	42.16	255492743.80	13007263	45.40	9.93%	20.22%	0.00%	20.22%
04-04-2022	0	0.00	0.00	3100000	45.63	141450301.40	42.16	130708414.31	2959499	42.16	124784329.49	11197440	44.50	-1.98%	0.00%	27.68%	27.68%
11-04-2022	397881	47.00	18702074.80	438000	46.00	20010000.00	42.74	18590861.29	2922380	42.74	124895543.01	14097497	47.80	4.14%	2.82%	3.09%	5.91%
12-04-2022	538697	47.50	25589962.60	1556000	47.50	73910000.00	43.48	67653925.85	1905077	43.48	82831579.76	11687381	47.20	-1.26%	4.61%	13.31%	17.92%
19-04-2022	2512500	45.52	114359249.00	0	0.00	0.00	0.00	0.00	4417577	44.64	197190828.76	3507549	45.00	-1.96%	71.63%	0.00%	71.63%
20-04-2022	178447	48.81	8709248.50	0	0.00	0.00	0.00	0.00	4596024	44.80	205900077.26	7519890	49.30	9.56%	2.37%	0.00%	2.37%
21-04-2022	380000	52.62	19994204.00	390571	47.30	18474008.30	45.40	17730572.71	4585453	45.40	208163708.55	6291684	52.90	7.30%	6.04%	6.21%	12.25%
24-04-2022	2426265	55.57	134822989.20	3602196	55.03	198218293.60	48.92	176205790.18	3409522	48.92	166780907.57	15441396	54.70	3.40%	15.71%	23.33%	39.04%
Total	12493289	46.24	577670471.90	9083767	49.77	452062603.30	45.23	410889564.33	3409522	48.92	166780907.57						



**Summary of the trade by Abul Kalam Matber:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
312500	47.61	14878750.00	2230571	50.84	113410008.30	12493289	46.24	577670471.90	9083767	49.77	452062603.30	45.23	410889564.33	3409522	48.92	166780907.57

**iii. Gain/Loss by Abul Kalam Matber from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	4.53	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	10.02%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	41173038.97	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	5.78	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	11.82%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	19719945.83	Quantity of Stock Position x Unrealized gain (loss) per unit

**E. Trade details of D I T CO-OPERATIVE LTD.:**

**Observation:**

Individual Trade Patterns in public market, Effects of "IPDC" at DSE in public market and block market and the gain and loss statement in public market and block market by D I T CO-OPERATIVE LTD. (BOID # 1604530065757811 and 1205590065757811) are given below:

**i. Individual Trade Patterns of D I T CO-OPERATIVE LTD. (Only Public Market):**

Date	Code # S2116				Code # 7022				Total					
	BO ID # 1604530065757811				BO ID # 1205590065757811									
	D I T CO-OPERATIVE LTD.				D I T CO-OPERATIVE LTD.									
	SBL Capital Management Limited				UCB Stock Brokerage Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
03-04-2022	541518	45.36	0	0.00	0	0.00	0	0.00	541518	45.36	24563535.70	0	0.00	0.00
05-04-2022	439003	44.01	0	0.00	0	0.00	0	0.00	439003	44.01	19322667.90	0	0.00	0.00
11-04-2022	107920	47.87	0	0.00	0	0.00	0	0.00	107920	47.87	5165645.10	0	0.00	0.00
17-04-2022	0	0.00	0	0.00	520000	46.80	0	0.00	520000	46.80	24336000.00	0	0.00	0.00
19-04-2022	0	0.00	20000	45.10	0	0.00	0	0.00	0	0.00	0.00	20000	45.10	902000.00
20-04-2022	100568	49.02	0	0.00	0	0.00	0	0.00	100568	49.02	4929503.60	0	0.00	0.00
<b>Total</b>	<b>1189009</b>		<b>20000</b>		<b>520000</b>		<b>0</b>		<b>1709009</b>			<b>20000</b>		

**ii. Effects of 'IPDC' at DSE by D I T CO-OPERATIVE LTD. (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
Opening Balance									0	0.00	0.00						
03-04-2022	541518	45.36	24563535.70	0	0.00	0.00	0.00	0.00	541518	45.36	24563535.70	13007263	45.40	9.93%	4.16%	0.00%	4.16%
05-04-2022	439003	44.01	19322667.90	0	0.00	0.00	0.00	0.00	980521	44.76	43886203.60	8323115	43.90	-1.35%	5.27%	0.00%	5.27%
11-04-2022	107920	47.87	5165645.10	0	0.00	0.00	0.00	0.00	1088441	45.07	49051848.70	14097497	47.80	4.14%	0.77%	0.00%	0.77%
17-04-2022	520000	46.80	24336000.00	0	0.00	0.00	0.00	0.00	1608441	45.63	73387848.70	1694675	46.80	-1.89%	30.87%	0.00%	30.87%
19-04-2022	0	0.00	0.00	20000	45.10	902000.00	45.63	912533.92	1588441	45.63	72475314.78	3507549	45.00	-1.96%	0.00%	0.57%	0.57%
20-04-2022	100568	49.02	4929503.60	157000	47.00	7379000.00	45.83	7195080.95	1532009	45.83	70209737.43	7519890	49.30	9.56%	1.34%	2.09%	3.43%
<b>Total</b>	<b>1709009</b>	<b>45.83</b>	<b>78317352.30</b>	<b>177000</b>	<b>46.79</b>	<b>8281000.00</b>	<b>45.81</b>	<b>8107614.87</b>	<b>1532009</b>	<b>45.83</b>	<b>70209737.43</b>						



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



**Summary of the trade by D I T CO-OPERATIVE LTD.:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
0	0.00	0.00	157000	47.00	7379000.00	1709009	45.83	78317352.30	177000	46.79	8281000.00	45.81	8107614.87	1532009	45.83	70209737.43

**Gain/Loss by D I T CO-OPERATIVE LTD. from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	0.98	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	2.14%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	173385.13	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	8.87	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	19.36%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	13591154.87	Quantity of Stock Position x Unrealized gain (loss) per unit

**F. Trade details of Konika Afroze:**

**Observation:**

Individual Trade Patterns in public market, Effects of "IPDC" at DSE in public market and block market and the gain and loss statement in public market and block market by Konika Afroze (BOID # 1604650074746932, 1604530072553290 and 1605180073786062) are given below:

**i. Individual Trade Patterns of Konika Afroze (Only Public Market):**

Date	Code # B4804				Code # S2194				Code # 50012				Total					
	BO ID # 1604650074746932				BO ID # 1604530072553290				BO ID # 1605180073786062									
	Konika Afroze				Konika Afroze				Konika Afroze									
	BRAC EPL Investments Limited				SBL Capital Management Limited				Sonali Investment Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty	Sale Rate (W.Avg.)	Total
05-04-2022	0	0.00	0	0.00	3000	43.70	0	0.00	400000	43.80	0	0.00	403000	43.80	17651100.00	0	0.00	0.00
20-04-2022	4088890	48.20	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4088890	48.20	197066014.70	0	0.00	0.00
Total	4088890		0		3000		0		400000		0		4491890			0		

**ii. Effects of 'IPDC' at DSE by Konika Afroze (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
Opening Balance									0	0.00	0.00						
05-04-2022	403000	43.80	17651100.00	0	0.00	0.00	0.00	0.00	403000	43.80	17651100.00	8323115	43.90	-1.35%	4.84%	0.00%	4.84%
20-04-2022	4088890	48.20	197066014.70	0	0.00	0.00	0.00	0.00	4491890	47.80	214717114.70	7519890	49.30	9.56%	54.37%	0.00%	54.37%
Total	4491890	47.80	214717114.70	0	0.00	0.00	0.00	0.00	4491890	47.80	214717114.70						

**Summary of the trade by Konika Afroze:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
0	0.00	0.00	0	0.00	0.00	4491890	47.80	214717114.70	0	0.00	0.00	0.00	0.00	4491890	47.80	214717114.70



**iii. Gain/Loss by Konika Afroze from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	0.00	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	0.00%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	0.00	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	6.90	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	14.43%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	30989268.30	Quantity of Stock Positon x Unrealized gain (loss) per unit

**G. Trade details of Mr. Mohammad Basher:**

**Observation:**

Individual Trade Patterns in public market, Effects of "IPDC" at DSE in public market and block market and the gain and loss statement in public market and block market by Mr. Mohammad Basher (BOID # 1604650073870821) are given below:

**i. Individual Trade Patterns of Mr. Mohammad Basher (Only Public Market):**

Date	Code # B4766				Total					
	BO ID # 1604650073870821									
	Mohammad Basher									
	BRAC EPL Investments Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
31-03-2022	1145000	41.40	0	0.00	1145000	41.40	47403000.00	0	0.00	0.00
04-04-2022	0	0.00	1145000	45.80	0	0.00	0.00	1145000	45.80	52445500.00
<b>Total</b>	<b>1145000</b>		<b>1145000</b>		<b>1145000</b>			<b>1145000</b>		

**ii. Effects of 'IPDC' at DSE by Mohammad Basher (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
Opening Balance									0	0.00	0.00						
31-03-2022	1145000	41.40	47403000.00	0	0.00	0.00	0.00	0.00	1145000	41.40	47403000.00	10248605	41.30	9.55%	11.17%	0.00%	11.17%
04-04-2022	0	0.00	0.00	1145000	45.80	52445500.00	41.40	47403000.00	0	0.00	0.00	11197440	44.50	-1.98%	0.00%	10.23%	10.23%
<b>Total</b>	<b>1145000</b>	<b>41.40</b>	<b>47403000.00</b>	<b>1145000</b>	<b>45.80</b>	<b>52445500.00</b>	<b>41.40</b>	<b>47403000.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>						

**Summary of the trade by Mohammad Basher:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
0	0.00	0.00	0	0.00	0.00	1145000	41.40	47403000.00	1145000	45.80	52445500.00	41.40	47403000.00	0	0.00	0.00

**iii. Gain/Loss by Mohammad Basher from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	4.40	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	10.64%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	5042500.00	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	0.00	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	0.00%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	0.00	Quantity of Stock Positon x Unrealized gain (loss) per unit



**H. Trade details of Mr. Kazi Farid Hasan:**

**Observation:**

Individual Trade Patterns in public market, Effects of “IPDC” at DSE in public market and block market and the gain and loss statement in public market and block market by Mr. Kazi Farid Hasan and Tanvir Nizam (BOID # 1604530073310549) are given below:

**i. Individual Trade Patterns of Mr. Kazi Farid Hasan (Only Public Market):**

Date	Code # S2181				Total					
	BO ID # 1604530073310549									
	Kazi Farid Hasan and Tanvir Nizam									
	SBL Capital Management Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
12-04-2022	30000	46.93	0	0.00	30000	46.93	1408000.00	0	0.00	0.00
Total	30000		0		30000			0		

**ii. Effects of ‘IPDC’ at DSE by Mr. Kazi Farid Hasan (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
Opening Balance									0	0.00	0.00						
12-04-2022	30000	46.93	1408000.00	0	0.00	0.00	0.00	0.00	30000	46.93	1408000.00	11687381	47.20	-1.26%	0.26%	0.00%	0.26%
Total	30000	46.93	1408000.00	0	0.00	0.00	0.00	0.00	30000	46.93	1408000.00						

**Summary of the trade by Mr. Kazi Farid Hasan:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
0	0.00	0.00	0	0.00	0.00	30000	46.93	1408000.00	0	0.00	0.00	0.00	0.00	30000	46.93	1408000.00

**iii. Gain/Loss by Mr. Kazi Farid Hasan from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	0.00	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	0.00%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	0.00	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	7.77	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	16.55%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	233000.00	Quantity of Stock Position x Unrealized gain (loss) per unit

**I. Trade details of Mr. Kazi Fuad Hasan:**

**Observation:**

Individual Trade Patterns in public market, Effects of “IPDC” at DSE in public market and block market and the gain and loss statement in public market and block market by Mr. Kazi Fuad Hasan (BOID # 1604530073680615 and 1206250074904784) are given below:





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



**i. Individual Trade Patterns of Mr. Kazi Fuad Hasan (Only Public Market):**

Date	Code # S2201				Code # 00188				Total					
	BO ID # 1604530073680615				BO ID # 1206250074904784									
	Kazi Fuad Hasan				Kazi Fuad Hasan									
	SBL Capital Management Limited				Monarch Holdings Limited									
Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total	
12-04-2022	53000	46.90	0	0.00	1500	47.27	0	0.00	54500	46.91	2556600.00	0	0.00	0.00
20-04-2022	0	0.00	0	0.00	0	0.00	1500	49.20	0	0.00	0.00	1500	49.20	73800.00
<b>Total</b>	<b>53000</b>		<b>0</b>		<b>1500</b>		<b>1500</b>		<b>54500</b>			<b>1500</b>		<b>73800.00</b>

**ii. Effects of 'IPDC' at DSE by Mr. Kazi Fuad Hasan (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
Opening Balance	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
12-04-2022	54500	46.91	2556600.00	0	0.00	0.00	0.00	0.00	54500	46.91	2556600.00	11687381	47.20	-1.26%	0.47%	0.00%	0.47%
20-04-2022	0	0.00	0.00	1500	49.20	73800.00	46.91	70365.14	53000	46.91	2486234.86	7519890	49.30	9.56%	0.00%	0.02%	0.02%
<b>Total</b>	<b>54500</b>	<b>46.91</b>	<b>2556600.00</b>	<b>1500</b>	<b>49.20</b>	<b>73800.00</b>	<b>46.91</b>	<b>70365.14</b>	<b>53000</b>	<b>46.91</b>	<b>2486234.86</b>						

**Summary of the trade by Mr. Kazi Fuad Hasan:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
0	0.00	0.00	0	0.00	0.00	54500	46.91	2556600.00	1500	49.20	73800.00	46.91	70365.14	53000	46.91	2486234.86

**iii. Gain/Loss by Mr. Kazi Fuad Hasan from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	2.29	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	4.88%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	3434.86	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	7.79	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	16.61%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	412865.14	Quantity of Stock Position x Unrealized gain (loss) per unit

**J. Trade details of Mr. Sajed Madbar:**

**Observation:**

Individual Trade Patterns in public market, Effects of "IPDC" at DSE in public market and, block market and the gain and loss statement in public market and block market by Mr. Sajed Madbar (BOID # 1604650073870641) are given below:

**i. Individual Trade Patterns of Mr. Sajed Madbar (Only Public Market):**

Date	Code # B4767				Total					
	BO ID # 1604650073870641									
	Sajed Madbar									
	BRAC EPL Investments Limited									
Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total	
31-03-2022	640000	41.40	0	0.00	640000	41.40	26496000.00	0	0.00	0.00
04-04-2022	0	0.00	640000	46.00	0	0.00	0.00	640000	46.00	29440000.00
<b>Total</b>	<b>640000</b>		<b>640000</b>		<b>640000</b>			<b>640000</b>		



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



**ii. Effects of 'IPDC' at DSE by Mr. Sajed Madbar (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
Opening Balance									0	0.00	0.00						
31-03-2022	640000	41.40	26496000.00	0	0.00	0.00	0.00	0.00	640000	41.40	26496000.00	10248605	41.30	9.55%	6.24%	0.00%	6.24%
04-04-2022	0	0.00	0.00	640000	46.00	29440000.00	41.40	26496000.00	0	0.00	0.00	11197440	44.50	-1.98%	0.00%	5.72%	5.72%
Total	640000	41.40	26496000.00	640000	46.00	29440000.00	41.40	26496000.00	0	0.00	0.00						

**Summary of the trade by Mr. Sajed Madbar:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
0	0.00	0.00	0	0.00	0.00	640000	41.40	26496000.00	640000	46.00	29440000.00	41.40	26496000.00	0	0.00	0.00

**iii. Gain/Loss by Mr. Sajed Madbar from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	4.60	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	11.11%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	2944000.00	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	0.00	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	0.00%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	0.00	Quantity of Stock Positon x Unrealized gain (loss) per unit

**K. Trade details of Aleya Begum:**

**Observation:**

Individual Trade Patterns in public market, Effects of "IPDC" at DSE in public market and block market and the gain and loss statement in public market and block market by Aleya Begum (BOID # 1604650073870706) are given below:

**i. Individual Trade Patterns of Aleya Begum (Only Public Market):**

Date	Code # B4765				Total					
	BO ID # 1604650073870706									
	Aleya Begum									
	BRAC EPL Investments Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
31-03-2022	440000	41.40	0	0.00	440000	41.40	18215000.00	0	0.00	0.00
04-04-2022	0	0.00	440000	45.14	0	0.00	0.00	440000	45.14	19860928.60
20-04-2022	796112	49.38	0	0.00	796112	49.38	39314266.80	0	0.00	0.00
Total	1236112		440000		1236112			440000		

**ii. Effects of 'IPDC' at DSE by Aleya Begum (Public and Block Market):**

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18
Opening Balance									0	0.00	0.00						
31-03-2022	440000	41.40	18215000.00	0	0.00	0.00	0.00	0.00	440000	41.40	18215000.00	10248605	41.30	9.55%	4.29%	0.00%	4.29%
04-04-2022	0	0.00	0.00	440000	45.14	19860928.60	41.40	18215000.00	0	0.00	0.00	11197440	44.50	-1.98%	0.00%	3.93%	3.93%
20-04-2022	796112	49.38	39314266.80	0	0.00	0.00	0.00	0.00	796112	49.38	39314266.80	7519890	49.30	9.56%	10.59%	0.00%	10.59%
Total	1236112	46.54	57529266.80	440000	45.14	19860928.60	41.40	18215000.00	796112	49.38	39314266.80						

**Summary of the trade by Aleya Begum:**

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
0	0.00	0.00	0	0.00	0.00	1236112	46.54	57529266.80	440000	45.14	19860928.60	41.40	18215000.00	796112	49.38	39314266.80



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



**iii. Gain/Loss by Aleya Begum from 29.03.2022 to 24.04.2022:**

Realized Capital gain(loss)per unit	3.74	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	9.04%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	1645928.60	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (24-04-2022)	54.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	5.32	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	10.77%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	4233059.60	Quantity of Stock Position x Unrealized gain (loss) per unit

The realized and unrealized gain (loss) of Md. Abul Khayer and others allied with him are delineated in the following table:

**Table of Gain/Loss**

Sl. No	Client Name	Realized gain/loss (TK.)	Unrealized gain/loss (TK.)
1	Md. Abul Khayer and his associates	66,176,097.38	129,559,636.72
2	Md. Abul Khayer	22,402,995.37	20,316,243.43
3	Kazi Sadia Hasan	0.00	32,854,914.00
4	Abul Kalam Matber	41,173,038.97	19,719,945.83
5	D I T CO-OPERATIVE LTD.	173,385.13	13,591,154.87
6	Konika Afroze	0.00	30,989,268.30
7	Mohammad Basher	5,042,500.00	0.00
8	Kazi Farid Hasan	0.00	233,000.00
9	Kazi Fuad Hasan	3,434.86	412,865.14
10	Sajed Madbar	294,4000.00	0.00
11	Aleya Begum	1,645,928.60	4,233,059.60

যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে সংশ্লিষ্ট সিকিউরিটিজ সংক্রান্ত আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্টে বিভাগ কর্তৃক আগস্ট ০২, ২০২২ তারিখ বিএসইসি/এনফোর্সমেন্ট/৩৩৩৯/২০২২/১০৩৫ স্মারকমূলে Mr. Md. Abul Khayer and his associates -কে আগস্ট ২১, ২০২২ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। শুনানীতে উপস্থিত হয়ে Mr. Md. Abul Khayer and his associates -এর পক্ষে Mr. Md. Abul Khayer (on behalf) 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/3339/2022/1035 Dated: August 02, 2022 regarding IPDC.*

*This has reference to the above-mentioned subject; we would like to give my sincere thanks and gratitude to the current management of BSEC for the initiatives that are pursued for the development of Bangladesh capital market that will ultimately help the industrialization of Bangladesh economy under the direct supervision of the daughter of Bangabandhu HH Prime Minister Sheikh Hasina M.P. We believe that Bangladesh economy will grow in the current pace to make it middle income and higher income country within shortest possible time under Her Leadership. To pace and sustain with this growth, capital market of Bangladesh will play significant role by providing long term capital to the industries. Based on this believe and understanding, we invested our whole hearted effort, money and time to the development of Bangladesh Capital Market. We analyzed, summarized and taken decision to invest in the mentioned share of IPDC considering the development of Banking Sector. We have no other intention but to invest honestly in the mentioned shares like any other shares to get capital gain.*



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



*We have given fresh buy and sale order to our traders to buy the shares in fresh without considering any bad or manipulative motive. Since we are maintaining a large number of portfolios in different houses, our simultaneous trading orders were passed to the traders for execution of trades. Thus, if any mistakes that may happened in our trades were purely unintentional or inadvertent mistakes which are evident in quantity of trades in comparison to total trades as per your report*

*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 abovementioned 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."*

সেহেতু, Mr. Md. Abul Khayer and his associates -এর উপরোক্ত বক্তব্য থেকে প্রতীয়মান হয় যে, উপস্থাপিত অভিযোগসমূহ সঠিক সেহেতু এক্ষেত্রে Mr. Md. Abul Khayer and his associates -এর ব্যাখ্যা কমিশনের নিকট গ্রহণযোগ্য হিসেবে বিবেচিত হয়নি;

সেহেতু, Mr. Md. Abul Khayer and his associates -এর উপরোক্ত কর্মকান্ডের ফলে Securities and Exchange Ordinance, 1969 এর Section 17 (e) (v), (ii) এবং (iii) লংঘন করেছে, যা সিকিউরিটিজ আইনের পরিপন্থী;

সেহেতু, Mr. Md. Abul Khayer and his associates -এর উপরোক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;

সেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য Mr. Md. Abul Khayer and his associates -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 and his associates -কে ১ (এক) কোটি ৫০ (পঞ্চাশ) লক্ষ 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।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,

মোঃ আব্দুল হালিম  
কমিশনার

বিতরণ:

১। **Mr. Md. Abul Khayer and his associates**

Rashid Place, House # 356/2

Road #20, Block # A, Khilgaon, Dhaka.