

bs- GmBwm/GbtdvmfgU/609/2007/
Zwi L: A±vei 06, 2008 Bs

ti vR ÷ vW GwW

Rbvev mvdqv Kvtkg, tPqvi cvi mb/cwi Pvj K
Rbve Rbve Gg. G. Kvtkg, e'e vcbv cwi Pvj K
Rbve G. wKD. Gg. gvnepej Avj g, cwi Pvj K
Rbve Kvtkg i e, cwi Pvj K
Rbve tK. wR. wRj vbx, cwi Pvj K
g'vK tccvi BÜwóR wj wgtUW
141/1, tm_b ewMPv
XvKv- 1000

wel q: Avt`k

gtrv`q,

Kvgtkbi A±vei 05, 2008 Bs Zwi tLi Avt`k bs GmBwm/GbtdvmfgU/609/2007/
Abvj wC Avcbvi AeMvZ I c'qvRbxq e'e v Mh'bi Rb` GZ` tnsM mshy³ Kiv ntj v|

Gi mZ`wqZ

wmKDwi wJR I G. tPA Kvgtkbi c't¶

tgvt gbmj i ngvb
Dc-cwi Pvj K

wEzi bt

cAvb wbe¶x KgRZ², XvKv óK G. tPA wj wgtUW
cAvb wbe¶x KgRZ², PÆMg óK G. tPA wj wgtUW

AeMvZi Rb` Abvj wct

1. wbe¶x cwi Pvj K (Avi GÜ wW), GmBwm
2. wbe¶x cwi Pvj K (wAvB), GmBwm
3. wbe¶x cwi Pvj K (AvBb), GmBwm
4. cwi Pvj K (GgAvBGm), GmBwm
5. cwi Pvj K (wGdW), GmBwm
6. cvevj K ti dv'ti Y i`g, GmBwm
7. tPqvi g'vb gtrv`tqi `Bi, GmBwm

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK gvK tccvi BÜwóR wj wgtUW ‘issuer’ wmwte AwfwvZ (AZtci ÖBmjyvi Ö etj Duj w-Z);

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

thtnZi Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`yvi wWtm= 31, 2006 Bs Zwi tL mgvß ermñi i Rb` cÖZKZ AwL` weei Yx Bm`yKñi tQ hv tgmvm`Avntg` RvñKi GÜ tKv, PvUw`GKvDvU`vUm&(weae x wbi xñK) KZ` wbi xñK nñtQ Ges D³ wbi xñK cÖZövb, wbi xñK mspuvš-Kvh` m=úv` b ce` GZ` msuké-wbi xñK cÖZte` b Bmj Kñi tQ;

thtnZi Avtj vP` wbi xñK GZ` msuké-wbi xñK cÖZte` tb, Abv`b`i gta`, GB gñG`AwfgZ e³ Kñi tQ th, “The fixed assets register has not been maintained properly by the Company.”;

thtnZi GÖvovl Avtj vP` wbi xñK D³ wbi xñK cÖZte` tb Dñj E-Kñi tQ th, “The physical inventory has not also been taken by us.”;

thtnZi Kwgkb KZ` physical inventory Gi wettq D³ wbi xñK Gi wku e`vL`v Pvl qv nñj D³ wbi xñK G e`vcvñi th e`vL`v cÖvb Kñi ZvñZ cÖxqgvb nq th, Bmjyvi tKv=úvbxì AmnñhWxZvi Rb` Zviv physical inventory hvPvB Kñi tZ cvñi w;

thtnZi Dctiv³ wclqmgñi dj kÖZñZ t`Lv hvq th, Bm`yvi wWtm= 31, 2006 Bs Zwi tL mgvß ermñi i AwL` weei Yx IAS Abhvqx cÖZ Kñi tZ e`ñtqtQ weavq D³ AwL` weei YñZ Bmjyñi i ev`e Ae`v mWk I`ñQ (true and fair) fñte cÖZdwj Z nqvb Z_v D³ ifc KgRvñÜi gva`tg Bmjyvi Avtj vP` Rules Gi msuké-weavb j sNb Kñi tQ, hv Avtj vP` Ordinance Gi section 18 Gi m`úó j sNb;

thtnZi Bm`yñi i Dctiv³ e`_Zvi Rb` Kwgkb KZ` cñ mñ bs- SEC/Enforcement/609/2007/960 Zwi L AvMó 20, 2007 Bs Gi gva`tg Bm`yvi I Dnvi cwi Pñj KMYñK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kñbv I` i bvbxi tbnWk Rwi Kiv nq, wKš` Bm`yvi D³ tbnWñki Revte Zvñ` i tmñP= 23, 2007 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK Abñiva Kñi ;

thtnZi AZtci Kwgkb, Bm`yñi i Dctiv³ Abñiva wettePbv Kñi, cñ mñ bs- SEC/Enforcement/609/2007/1169 Zwi Lt A±wei 30, 2007 Bs Gi gva`tg bñf= 29, 2007 Bs Zwi tL i bvbxi Zwi L cñtubañ b Kñi, wKš` Bm`yvi Gññññ Zvñ` i bñf= 28, 2007 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK cñivq Abñiva Kñi ;

thtnZi cieZ`Z Kwgkb Bm`yñi i Dctiv³ Abñiva wettePbv Kñi, cñ mñ bs- SEC/Enforcement/609/2007/260 Zwi Lt gvP`09, 2008 Bs Gi gva`tg Gñññ 16, 2008 Bs Zwi tL i bvbxi Zwi L cñtubañ b Kñi, wKš` Gññññ I Bmjyvi Zvñ` i Gñññ 16, 2008 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK cñivq Abñiva Kñi ;

thñZi AZtci Kugkb, Bm'qv'ii Dctiv³ Abt'iva wetePbv Kti, cT mT bs- SEC/Enforcement/609/2007/437 Zwi Lt tg 05, 2008 Bs Gi gva'tg Rb 30, 2008 Bs Zwi tL i bvbxi Zwi L cptubaft b Kti, wKŠ' Bm'qv'ii D³ i bvbxtZ Dcw'Z ntZ Z_v tKvb e'vL'v`wLj Ki tZ e'`ntqtQ hv Kugk'tbi woku B'QvKZ etj weteWZ ntqtQ;

thñZi wmkDwi uJR mspvš-AvBb I Dnvi Aaxb Rvi xKZ wewa-weavb cwi cvj tb D³ Bm'qv'ii Gi e'e'vcbv cwi Pvj Km mKj cwi Pvj tKi D³ e'`zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw'`thvM' Aciva Ges i bvbxi tbwUtK, Ab'v'tb'i gta', GK_vI D'tj t- Kiv ntqtQ th, i bvbxtZ Dcw'Z ntZ e'`ntj Kugkb G e'vcvti GKZi dv wmxvš-Mh'tb eva' ntZ cvti ;

thñZi Av'tj vP' Bm'qv'ii GKwU cvewj K wj wgtUW tKv'v'vbx Ges Dnvi cwi Pvj KgEj xi m`m'MY tKv'v'vbx c'Z'nbwazKvix hviv wmkDwi uJR mspvš-AvBb I Dnvi Aaxb Rvi xKZ wewa-weavb cwi cvj tbi Rb'`vqx;

thñZi wmkDwi uJR mspvš-AvBb I Dnvi wewa-weavb cwi cvj tb D³ Bm'qv'ii Gi mKj cwi Pvj tKi D³ ifc e'`zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw'`thvM' Aciva; Ges

thñZi Kugk'tbi wetePbvq, wmkDwi uJR mspvš-AvBb I Dnvi wewa-weavb cwi cvj tb D'w'Z e'`zvi Rb', c'RevRv'ti i kslj v, `^QZv Ges Rb'`t'`D³ Bm'qv'ii i c'Z'K cwi Pvj KtK Rwi gvbv Kiv c'QvRb I mgxPxb;

AZGe, thñZi Kugkb, D'w'Z hveZiq w'elq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ] tZ c'È 't'gZvetj :-

- (1) g'vK tccvi BÜwöR wj wgtUW Gi tPqvi cvim/cwi Pvj K Rbvev m'ydqv Kv'tkg Gi Dci 2 (`ß) j 't' UvKv Rwi gvbv avh'Kij hv A't Av't tki 15 (c'tbi) w' tbi gta' ÜwmkDwi uJR I G' tPÄ Kugkb' Gi AbK'tj Bm'KZ e'vsk WtdU/tc-AW'f'i i gva'tg Kugk'tb Rgv Ki tZ nte; Ges
- (2) G Av't k Rvi xi Zwi L ntZ Dcti D'w'Z wmkDwi uJR mspvš-AvBb I Dnvi wewa-weavb j sNb hZw' b Pj te Zvi c'Z w' tbi Rb' D³ Bm'qv'ii i tPqvi cvim/cwi Pvj K Rbvev m'ydqv Kv'tkg Gi Dci 10,000/- (`k nvRvi) UvKv nv'ti AwZwi³ Rwi gvbv avh'Kij hv Dcti (1) G D'w'Z c'w'Z'tZ Kugk'tb Rgv Ki tZ nte |

wmkDwi uJR I G' tPÄ Kugk'tbi c't'f'-

**dvi 'K Aug` wmi' Kx
tPqvi g'vb**

wEZi bt

Rbvev m'ydqv Kv'tkg, tPqvi cvim/cwi Pvj K
g'vK tccvi BÜwöR wj wgtUW

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK gvK tccvi BÜwóR wj wgtUW ‘issuer’ wmwte AwfwvZ (AZtci ÖBmjvqi Ö etj Duj w-Z);

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thtnZi Avtj vP` wbi xñK GZ` msuké-wbi xñv cÖZte` tb, Ab`vñi gta, GB gtg=AwfgZ e³ Kñi tQ th, “The fixed assets register has not been maintained properly by the Company.”;

thtnZi GÖvovl Avtj vP` wbi xñK D³ wbi xñv cÖZte` tb Dñj E-Kñi tQ th, “The physical inventory has not also been taken by us.”;

thtnZi Kwgkb KZ R physical inventory Gi wltq D³ wbi xñK Gi wku e`vL`v Pvl qv ntj D³ wbi xñK G e`vcvñi th e`vL`v cÖvb Kñi ZvtZ cÖZxqgvb nq th, Bmjvqi tKv=úvñi AmntñwMxZvi Rb` Zviv physical inventory hvPvB Ki tZ cvñi w;

thtnZi Dctiv³ wltqmgñi dj kÖZtZ t`Lv hvq th, Bm`yvi wWtm= 31, 2006 Bs Zwi tL mgvß ermñi i Aw_ R weei Yx IAS Abhvqx cÖZ Ki tZ e`_ñtqtQ weavq D³ Aw_ R weei YtZ Bmjvñi i ev`e Ae`v mWV I`“Q (true and fair) fñte cÖZdwj Z nqvb Z_v D³ ifc KgRvñÜi gva`tg Bmjvqi Avtj vP` Rules Gi msuké-wearb j sNb Kñi tQ, hv Avtj vP` Ordinance Gi section 18 Gi m`úó j sNb;

thtnZi Bm`yñi i Dctiv³ e`_Zvi Rb` Kwgkb KZ R cÎ mñ bs- SEC/Enforcement/609/2007/960 Zwi L AvMó 20, 2007 Bs Gi gva`tg Bm`yvi I Dnvi cwi Pñj KMYñK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kñbv I` i bvbñi tbnwK Rwi Kiv nq, wKš` Bm`yvi D³ tbnwñki Revte Zvt` i tmñP= 23, 2007 Bs Zwi tLi cñi gva`tg i bvbñi Zwi L cñtubañ Y Kivi Rb` KwgkbñK Abñiva Kñi ;

thtnZi AZtci Kwgkb, Bm`yñi i Dctiv³ Abñiva wetePbv Kñi, cÎ mñ bs- SEC/Enforcement/609/2007/1169 Zwi Lt A±wei 30, 2007 Bs Gi gva`tg bñf= 29, 2007 Bs Zwi tL i bvbñi Zwi L cñtubañ b Kñi, wKš` Bm`yvi Gññññ Zvt` i bñf= 28, 2007 Bs Zwi tLi cñi gva`tg i bvbñi Zwi L cñtubañ Y Kivi Rb` KwgkbñK cñivq Abñiva Kñi ;

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thtnZi AZtci Kugkb, Bm`qv`ii Dctiv³ Abt`iva wetePbv Kti, cT mT bs- SEC/Enforcement/609/2007/437 Zwi Lt tg 05, 2008 Bs Gi gva`tg Rp 30, 2008 Bs Zwi tL i bvbxi Zwi L cptubaft b Kti, wKs' Bm`qv`i D³ i bvbxtZ Dcw`Z ntZ Z_v tKvb e`vL`v`wLj Ki tZ e`_`ntqtQ hv Kugktbi woku B`QvKZ etj wetePZ ntqtQ;

thtnZi wmwKDwi uJR mspvš-AvBb I Dnvi Aaxb Rvi xKZ wewa-weavb cwi cvj tb D³ Bmjvqi Gi e`e`vcbv cwi Pvj Km mKj cwi Pvj tKi D³ e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`thvM` Aciva Ges i bvbxi tbwUtK, Ab`vtb`i gta`, GK_vI D`j t Kiv ntqtQ th, i bvbxtZ Dcw`Z ntZ e`_`ntj Kugkb G e`vcvti GKZi dv wmxvš-Mh`tb eva` ntZ cvti ;

thtnZi Avtj vP` Bm`qv`i GKwU cvewj K wj wgtUW tKv`úvbx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`úvbx c`ZubwaZKvix hviv wmwKDwi uJR mspvš-AvBb I Dnvi Aaxb Rvi xKZ wewa-weavb cwi cvj tbi Rb` `vqx;

thtnZi wmwKDwi uJR mspvš-AvBb I Dnvi wewa-weavb cwi cvj tb D³ Bmjvqi Gi mKj cwi Pvj tKi D³ ifc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`thvM` Aciva; Ges

thtnZi Kugktbi wetePbvq, wmwKDwi uJR mspvš-AvBb I Dnvi wewa-weavb cwi cvj tb D`j w`Z e`_Zvi Rb`, c`RevRvti i kslj v, `^QZv Ges Rb`t`_D³ Bmjvqi i c`Z`K cwi Pvj KtK Rwi gvbv Kiv c`QvRb I mgxPxb;

AZGe, thtnZi Kugkb, D`j w`Z hveZiq w`lq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ] tZ c`E` ¶jgZvetj :-

- (1) g`vK tccvi BÜwóR wj wgtUW Gi e`e`vcbv cwi Pvj K Rbve Gg. G. Kv`kg Gi Dci 2 (`B) j ¶ UvKv Rwi gvbv avh`Kij hv A` Avt` tki 15 (c`bi) w` tbi gta` wmwKDwi uJR I G. tPÁ Kugkb` Gi AbKtj BmjKZ e`vsk WtdU/tc-AWt`i i gva`tg Kugktb Rgv Ki tZ nte; Ges
- (2) G Avt` k Rvi xi Zwi L ntZ Dcti D`j w`Z wmwKDwi uJR mspvš-AvBb I Dnvi wewa-weavb j sNb hZw` b Pj te Zvi c`Z w` tbi Rb` D³ Bmjvqi i e`e`vcbv cwi Pvj K Rbve Rbve Gg. G. Kv`kg Gi Dci 10,000/- (`k nvRvi) UvKv nvti AvZwi ³ Rwi gvbv avh`Kij hv Dcti (1) G D`j w`Z cxwZtZ Kugktb Rgv Ki tZ nte|

wmwKDwi uJR I G. tPÁ Kugktbi c`¶|-

**dvi`K Aug` wmi` Kx
tPqvi g`vb**

wEZi bt

Rbve Rbve Gg. G. Kv`kg, e`e`vcbv cwi Pvj K g`vK tccvi BÜwóR wj wgtUW

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK gvK tccvi BÜwóR wj wgtUW ‘issuer’ wmwte AwfwvZ (AZtci ÖBmjvqi Ö etj Duj w-Z);

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thtnZi Avtj vP` wbi xñK GZ` msuké-wbi xñK cÖZte` tb, Abv`b`i gta`, GB gñG`AwfgZ e³ Kñi tQ th, “The fixed assets register has not been maintained properly by the Company.”;

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thtnZi Dctiv³ wclqmgñi dj kÖZñZ t`Lv hvq th, Bm`yvi wWtm= 31, 2006 Bs Zwi tL mgvß ermñi i AwL` weei Yx IAS Abhvqx cÖZ Kñi tZ e`ñtqtQ weavq D³ AwL` weei YñZ Bmjyñi i ev`e Ae`v mWV I`“Q (true and fair) fñte cÖZdwj Z nqvb Z_v D³ ifc KgRvñÜi gva`tg Bmjyvi Avtj vP` Rules Gi msuké-weavb j sNb Kñi tQ, hv Avtj vP` Ordinance Gi section 18 Gi mñúó j sNb;

thtnZi Bm`yñi i Dctiv³ e`_Zvi Rb` Kwgkb KZ` cñ mñ bs- SEC/Enforcement/609/2007/960 Zwi L AvMó 20, 2007 Bs Gi gva`tg Bm`yvi I Dnvi cwi Pñj KMYñK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kñbv I` i bvbxi tbnWk Rwi Kiv nq, wKŠ` Bm`yvi D³ tbnWñki Revte Zvñ` i tmñP= 23, 2007 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK Abñiva Kñi ;

thtnZi AZtci Kwgkb, Bm`yñi i Dctiv³ Abñiva wettePbv Kñi, cñ mñ bs- SEC/Enforcement/609/2007/1169 Zwi Lt A±wei 30, 2007 Bs Gi gva`tg bñf= 29, 2007 Bs Zwi tL i bvbxi Zwi L cñtubañ b Kñi, wKŠ` Bm`yvi Gññññ Zvñ` i bñf= 28, 2007 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK cñivq Abñiva Kñi ;

thtnZi cieZ`Z Kwgkb Bm`yñi i Dctiv³ Abñiva wettePbv Kñi, cñ mñ bs- SEC/Enforcement/609/2007/260 Zwi Lt gvP`09, 2008 Bs Gi gva`tg Gñññ 16, 2008 Bs Zwi tL i bvbxi Zwi L cñtubañ b Kñi, wKŠ` Gññññ I Bmjyvi Zvñ` i Gñññ 16, 2008 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK cñivq Abñiva Kñi ;

thñZi AZtci Kugkb, Bm'qvñi Dctiv³ Abñiva wetePbv Kñi, cñ mñ bs- SEC/Enforcement/609/2007/437 Zwi Lt tg 05, 2008 Bs Gi gva'tg Rb 30, 2008 Bs Zwi tL i bvbxi Zwi L cptubaññ b Kñi, wKš' Bm'qvñi D³ i bvbñZ Dcw'Z nñZ Z_v tKvb e'vL'v`wLj KiñZ e'ññtqtQ hv Kugkñbi woku B'QvKZ etj wetePZ nñtqtQ;

thñZi wmwKDwi wJR mspuvš-AvBb I Dnvi Aaxb Rvi xKZ wewa-weavb cwi cvj ðb D³ Bm'qvñi Gi e'e'vcbv cwi Pvj Kmn mKj cwi Pvj ðKi D³ e'ññv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw'ññwM' Aciva Ges i bvbxi tbnwñk, Ab'vñ'i gñt, GK_vl Dñj ð Kiv nñtqtQ th, i bvbñZ Dcw'Z nñZ e'ññtj Kugkb G e'vcvñi GKZi dv wmxvš-Mññtñb eva' nñZ cvñi ;

thñZi Avñj vP' Bm'qvñi GKwU cvewj K wj wgtñUW tKv=úvbx Ges Dnvi cwi Pvj KgEñxi m`m'MY tKv=úvbx cññwñwZñvix hviv wmwKDwi wJR mspuvš-AvBb I Dnvi Aaxb Rvi xKZ wewa-weavb cwi cvj ðbi Rb'`vqx;

thñZi wmwKDwi wJR mspuvš-AvBb I Dnvi wewa-weavb cwi cvj ðb D³ Bm'qvñi Gi mKj cwi Pvj ðKi D³ ijc e'ññv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw'ññwM' Aciva; Ges

thñZi Kugkñbi wetePbvq, wmwKDwi wJR mspuvš-AvBb I Dnvi wewa-weavb cwi cvj ðb Dñj wñZ e'ññvi Rb', cñ RevRvñi i kñLj v, `^QZv Ges Rb'ññD³ Bm'qvñi i cññZ'K cwi Pvj KñK Rwi gvbv Kiv cññqvRb I mgxPxb;

AZGe, thñZi Kugkb, Dñj wñZ hveZix wñlq wetePbvceñ, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ðviv mññkñwZ] ðZ cñ E'ññgZvetj :-

- (1) g'vK tccvi BÜwóR wj wgtñUW Gi cwi Pvj K Rbve Kvñkg ie Gi Dci 2 (` ð) j ññ UvKv Rwi gvbv avh©Kij hv Añ Avñ ðki 15 (cñbi) w'ñbi gñt' ðmwKDwi wJR I G. ðPÁ Kugkbñ Gi AbKñj Bm'qvñi e'vsK WñdU/tc-AWññi gva'tg Kugkñb Rgv KiñZ nñe; Ges
- (2) G Avñ' k Rvixi Zwi L nñZ Dcñi Dñj wñZ wmwKDwi wJR mspuvš-AvBb I Dnvi wewa-weavb j sñb hZw' b Pj te Zvi cññZ w'ñbi Rb' D³ Bm'qvñi i cwi Pvj K Rbve Kvñkg ie Gi Dci 10,000/- (` k nvRvi) UvKv nvñi Awñwñi³ Rwi gvbv avh©Kij hv Dcñi (1) G Dñj wñZ cñññññZ Kugkñb Rgv KiñZ nñe |

wmwKDwi wJR I G. ðPÁ Kugkñbi cñññññ-

**dvi 'K Aug` wññññ Kx
ñPqvñi g'vb**

wñZi bt

Rbve Kvñkg ie, cwi Pvj K
g'vK tccvi BÜwóR wj wgtñUW

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK gvK tccvi BÜwóR wj wgtUW ‘issuer’ wmwte AwfwvZ (AZtci ÖBmjvqi Ö etj Duj w-Z);

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

thtnZi Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`yvi wWtm= 31, 2006 Bs Zwi tL mgvß ermñi i Rb` cÖZKZ AwL` weei Yx Bm`yKñi tQ hv tgmvm`Avntg` RvñKi GÜ tKvs, PvUw`GKvDvU`vUm&(wevæx wbi xñK) KZ` wbi xñK nñtQ Ges D³ wbi xñK cÖZövb, wbi xñK mspuvš-Kvh` m=úv` b ce` GZ` msuké-wbi xñK cÖZte` b Bmj Kñi tQ;

thtnZi Avtj vP` wbi xñK GZ` msuké-wbi xñK cÖZte` tb, Abv`b`i gta`, GB gñG`AwfgZ e³ Kñi tQ th, “The fixed assets register has not been maintained properly by the Company.”;

thtnZi GÖvovl Avtj vP` wbi xñK D³ wbi xñK cÖZte` tb Dñj E-Kñi tQ th, “The physical inventory has not also been taken by us.”;

thtnZi Kwgkb KZ` physical inventory Gi wettq D³ wbi xñK Gi wku e`vL`v Pvl qv nñj D³ wbi xñK G e`vcvñi th e`vL`v cÖvb Kñi ZvñZ cÖxqgvb nq th, Bmjvqi tKv=úvbxì AmnñhWxZvi Rb` Zviv physical inventory hvPvB Ki tZ cvñi w;

thtnZi Dctiv³ wclqmgñi dj kÖZñZ t`Lv hvq th, Bm`yvi wWtm= 31, 2006 Bs Zwi tL mgvß ermñi i AwL` weei Yx IAS Abhvqx cÖZ Kñi tZ e`ñtqtQ weavq D³ AwL` weei YñZ Bmjvñi i ev`e Ae`v mWk I`ñQ (true and fair) fñte cÖZdwj Z nqv Z_v D³ ifc KgRvñÜi gva`tg Bmjvqi Avtj vP` Rules Gi msuké-weavb j sNb Kñi tQ, hv Avtj vP` Ordinance Gi section 18 Gi mñúó j sNb;

thtnZi Bm`yñi i Dctiv³ e`_Zvi Rb` Kwgkb KZ` cñ mñ bs- SEC/Enforcement/609/2007/960 Zwi L AvMó 20, 2007 Bs Gi gva`tg Bm`yvi I Dnvi cwi Pñj KMYñK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kñbv I` i bvbxi tbnWk Rwi Kiv nq, wKš` Bm`yvi D³ tbnWñki Revte Zvñ` i tmñP= 23, 2007 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK Abñiva Kñi ;

thtnZi AZtci Kwgkb, Bm`yñi i Dctiv³ Abñiva wettePbv Kñi, cñ mñ bs- SEC/Enforcement/609/2007/1169 Zwi Lt A±vei 30, 2007 Bs Gi gva`tg bñf= 29, 2007 Bs Zwi tL i bvbxi Zwi L cñtubañ b Kñi, wKš` Bm`yvi Gññññ Zvñ` i bñf= 28, 2007 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK cñivq Abñiva Kñi ;

thtnZi cieZñZ Kwgkb Bm`yñi i Dctiv³ Abñiva wettePbv Kñi, cñ mñ bs- SEC/Enforcement/609/2007/260 Zwi Lt gvP`09, 2008 Bs Gi gva`tg Gñññ 16, 2008 Bs Zwi tL i bvbxi Zwi L cñtubañ b Kñi, wKš` Gññññ I Bmjvqi Zvñ` i Gñññ 16, 2008 Bs Zwi tLi cñi gva`tg i bvbxi Zwi L cñtubañ Y Kivi Rb` KwgkbñK cñivq Abñiva Kñi ;

thñZi AZtci Kugkb, Bm'qvñi Dctiv³ Abñiva wetePbv Kñi, cñ mñ bs- SEC/Enforcement/609/2007/437 Zwi Lt tg 05, 2008 Bs Gi gva'tg Rb 30, 2008 Bs Zwi tL i bvbxi Zwi L cptubaññ b Kñi, wKš' Bm'qvñi D³ i bvbñZ Dcw'Z nñZ Z_v tKvb e'vL'v`wLj KiñZ e'`ññtqtQ hv Kugkñbi woku B'QvKZ etj wetePZ nñtqtQ;

thñZi wmwKDwi wJR mspuvš-AvBb I Dnvi Aaxb Rvi xKZ wewa-weavb cwi cvj ðb D³ Bm'qvñi Gi e'e'vcbv cwi Pvj Kmn mKj cwi Pvj ðKi D³ e'`Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw'ññwM' Aciva Ges i bvbxi tbnwñk, Ab'vñ'i gñ', GK_vl Dñj ð Kiv nñtqtQ th, i bvbñZ Dcw'Z nñZ e'`ññtj Kugkb G e'vcvñi GKZi dv wmxvš-Mñññb eva' nñZ cvñi ;

thñZi Avñj vP' Bm'qvñi GKwU cvewj K wj wgtñUW tKv=úvbx Ges Dnvi cwi Pvj Kgñj xi m`m'MY tKv=úvbx cñZñbññZñvix hviv wmwKDwi wJR mspuvš-AvBb I Dnvi Aaxb Rvi xKZ wewa-weavb cwi cvj ðbi Rb'`vqx;

thñZi wmwKDwi wJR mspuvš- AvBb I Dnvi wewa-weavb cwi cvj ðb D³ Bm'qvñi Gi mKj cwi Pvj ðKi D³ ijc e'`Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw'ññwM' Aciva; Ges

thñZi Kugkñbi wetePbvq, wmwKDwi wJR mspuvš-AvBb I Dnvi wewa-weavb cwi cvj ðb Dñj wñZ e'`Zvi Rb', cñ RevRvñi i kñLj v, `^QZv Ges Rb'ñ`ñ`D³ Bm'qvñi i cñZ'K cwi Pvj KñK Rwi gvbv Kiv cñqvRb I mgxPxb;

AZGe, thñZi Kugkb, Dñj wñZ hveZñq wñlq wetePbvceñ, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ðviv mñkñwñZ] ðZ cñ E'ññZvetj :-

- (1) g'vK tccvi BÜwóR wj wgtñUW Gi cwi Pvj K Rbve tK. wR. wRj vbx Gi Dci 2 (`ß) j ññ UvKv Rwi gvbv avh°Kij hv Añ Av'ñki 15 (cñbi) w'ñbi gñ' wmwKDwi wJR I G. ðPÁ Kugkbñ Gi Abñññ Bm'qvñi e'vsK Wñdu/tc-Awññi i gva'tg Kugkñb Rgv KiñZ nñe; Ges
- (2) G Av'ñk Rvi xi Zwi L nñZ Dcñi Dñj wñZ wmwKDwi wJR mspuvš-AvBb I Dnvi wewa-weavb j snb hZñ' b Pj te Zvi cñZ w'ñbi Rb' D³ Bm'qvñi i cwi Pvj K Rbve tK. wR. wRj vbx Gi Dci 10,000/- (`k nvRvi) UvKv nvñi Awññi³ Rwi gvbv avh°Kij hv Dcñi (1) G Dñj wñZ c×wñZñ Kugkñb Rgv KiñZ nñe |

wmwKDwi wJR I G. ðPÁ Kugkñbi cñññ-

**dvi 'K Aug` wñññ Kx
ñPqvñi g'vb**

wñZi bt

Rbve tK. wR. wRj vbx, cwi Pvj K
g'vK tccvi BÜwóR wj wgtñUW