

# Bangladesh Securities and Exchange Commission

Law Division  
CMRRC Department  
Regulatory Section  
[www.sec.gov.bd](http://www.sec.gov.bd)

## Directive

Dated 18 December 2024

**No. BSEC/CMRRCD/2009-193/84** - In exercise of the powers conferred by section 20A of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969), the Bangladesh Securities and Exchange Commission makes the following amendment to the **Directive No. BSEC/CMRRCD/2009-193/79 dated 12 June 2024**, namely: -

1. **The full-stop (.) at the end of clause (4) shall be replaced by the colon (:).**
2. **The following proviso shall be added after the clause 4, namely: -**

“Provided that any audit firm of chartered accountants which has already been appointed by any registered entity as its statutory auditor, and such appointment has been approved in the Annual General Meeting (AGM) prior to June 12, 2024 may continue its audit services only for the respective financial year.”

This shall have immediate effect.

By Order of the Bangladesh Securities and Exchange Commission



**Khondoker Rashed Maqsood**  
Chairman.