

SEC/CFD/Misc./233/2004/615  
February 02, 2010

Managing Director  
All listed companies

**Subject: Presentation of periodical/interim financial statements.**

Dear Sir,

Listed companies are required to submit their periodical financial statements [i.e., financial statements for the first quarter (Q1), third quarter (Q3) and first half-year (Q2)], prepared in accordance with Bangladesh Accounting Standards. But, it has been observed from the quarterly financial statements for the quarter ended on September 30, 2009 that some quarterly financial statements have not been presented in accordance with the requirement of Bangladesh Accounting Standards (BAS)-34, particularly comparative financial statements have not been presented in accordance with Para 20 of BAS-34.

For easy understanding of all concerned and to avoid confusion, all listed companies are hereby requested to present their comparative periodical/interim (quarterly & half-yearly) financial statements based on the enclosed illustrations.

For Securities and Exchange Commission

Md. Abul Kalam  
Deputy Director

**Copy to : President, Bangladesh Association of Publicly Listed Companies.**

**: Chief Executive Officer, DSE:** With a request to place the circular (along with illustrations) in your website.

**: Chief Executive Officer, CSE:** With a request to place the circular (along with illustrations) in your website.

**: Chairman's Office, SEC.**

### Illustration: A

The company's financial year ends on December 31 (Calendar Year). The company should present the following comparative financial statements in its quarterly interim financial report:

(1) As of March 31, 20x1 (i.e., first quarter):

<b>Name of Statement/Report</b>	<b>Period (3 months ending) /date</b>	<b>Comparative period (3 months ending) /date</b>
(a) Balance Sheet	As of March 31, 20x1	As of December 31, 20x0
(b) Income Statement/ P & L A/c	January to March 31, 20x1	January to March 31, 20x0
(c) Cash Flows Statement	January to March 31, 20x1	January to March 31, 20x0
(d) Statement of Changes in Equity	January to March 31, 20x1	January to March 31, 20x0

(2) As of June 30, 20x1 (i.e., Second quarter/ half-yearly):

<b>Name of Statement/Report</b>	<b>Period (6 months ending)/date</b>	<b>Comparative Period (6 months ending) /date</b>	<b>Period (3 months ending)/date</b>	<b>Comparative Period (3 months ending) /date</b>
(a) Balance Sheet	As of June 30, 20x1	As of December 31, 20x0	N/A	N/A
(b) Income Statement / P & L A/c	January to June 30, 20x1	January to June 30, 20x0	April to June 30, 20x1	April to June 30, 20x0
(c) Cash Flows Statement	January to June 30, 20x1	January to June 30, 20x0	N/A	N/A
(d) Statement of Changes in Equity	January to June 30, 20x1	January to June 30, 20x0	N/A	N/A

(3) As of September 30, 20x1 (i.e., Third quarter):

<b>Name of Statement/Report</b>	<b>Period (9 months ending) /date</b>	<b>Comparative Period (9 months ending) /date</b>	<b>Period (3 months ending)/date</b>	<b>Comparative Period (3 months ending) /date</b>
(a) Balance Sheet	As of September 30, 20x1	As of December 31, 20x0	N/A	N/A
(b) Income Statement/ P & L A/c	January to September 30, 20x1	January to September 30, 20x0	July to September 30, 20x1	July to September 30, 20x0
(c) Cash Flows Statement	January to September 30, 20x1	January to September 30, 20x0	N/A	N/A
(d) Statement of Changes in Equity	January to September 30, 20x1	January to September 30, 20x0	N/A	N/A

**Illustration: B**

The company's financial year ends on June 30 (Calendar Year). The company should present the following comparative financial statements in its quarterly interim financial report:

(1) As of September 30, 20x1 (i.e., first quarter):

<b>Name of Statement/Report</b>	<b>Period (3 months ending) /date</b>	<b>Comparative period (3 months ending) /date</b>
(a)Balance Sheet	As of September 30, 20x1	As of June 30, 20x1
(b)Income Statement/ P & L A/c	July to September 30, 20x1	July to September 30, 20x0
(c)Cash Flows Statement	July to September 30, 20x1	July to September 30, 20x0
(d)Statement of Changes in Equity	July to September 30, 20x1	July to September 30, 20x0

(2) As of December 31, 20x1 (i.e., Second quarter/ half-yearly):

<b>Name of Statement/Report</b>	<b>Period (6 months ending) /date</b>	<b>Comparative Period (6 months ending) /date</b>	<b>Period (3 months ending) /date</b>	<b>Comparative Period (3 months ending) /date</b>
(a) Balance Sheet	As of December 31, 20x1	As of June 30, 20x1	N/A	N/A
(b) Income Statement / P & L A/c	July to December 31, 20x1	July to December 31, 20x0	October to December 31, 20x1	October to December 31, 20x0
(c) Cash Flows Statement	July to December 31, 20x1	July to December 31, 20x0	N/A	N/A
(d) Statement of Changes in Equity	July to December 31, 20x1	July to December 31, 20x0	N/A	N/A

(3) As of March 31, 20x2 (i.e., Third quarter):

<b>Name of Statement/Report</b>	<b>Period (9 months ending) /date</b>	<b>Comparative Period (9 months ending) /date</b>	<b>Period (3 months ending) /date</b>	<b>Comparative Period (3 months ending) /date</b>
(a) Balance Sheet	As of March 31, 20x2	As of June 30, 20x1	N/A	N/A
(b) Income Statement/ P & L A/c	July 01, 20x1 to March 31, 20x2	July 01, 20x0 to March 31, 20x1	January to March 31, 20x2	January to March 31, 20x1
(c) Cash Flows Statement	July 01, 20x1 to March 31, 20x2	July 01, 20x0 to March 31, 20x1	N/A	N/A
(d) Statement of Changes in Equity	July 01, 20x1 to March 31, 20x2	July 01, 20x0 to March 31, 20x1	N/A	N/A