

bs- GmBim/Gbtdm#gU/685/2008/500
ZwiL: RjvB 08, 2009 Bs

tiR÷w GiW

Rbve G. Avn#g` BDmd, #Pqvigvb/ciiPvjK
Rbve gvee tnvtmb, ciiPvjK
Rbve gvnZveixb Avn#g`, ciiPvjK
Avjdv tUev#Kv gvbdkPwis wjt
RvZxq wDU feb (9-10Zg tdvi)
70/1, civbv cëb jvBb, KvKivBj
XvKv- 1000

welq: Avt`k

gtnv`q,

Kvgk#bi RjvB 08, 2009 Bs ZwiLi Avt`k bs GmBim/Gbtdm#gU/685/2008/497 n#Z
GmBim/Gbtdm#gU/685/2008/499 Gi mZwqZ Abjwc Avcbvi AeMwZ I c#qvRbxq e'e v Mn#bi Rb" GZ`ms#M
msh³ Kiv n#jv|

wmKDwiUR I G · #PÄ Kvgk#bi Avt`kμ#g

tgvt gbmi ingvb
Dc-ciiPvjK

wEZibt

cavb wbevnx KgKZv, XvKv óK G · #PÄ wjwg#UW
cavb wbevnx KgKZv, PÆMvg óK G · #PÄ wjwg#UW

AeMwZi Rb" Abjwct

1. wbevnx ciiPvjK (GmAviGgAvBim), GmBim
2. ciiPvjK (Avi GÜ wW), GmBim
3. ciiPvjK (GgAvBGm), GmBim
4. ciiPvjK (wmGdwW), GmBim
5. ciiPvjK (AvBb), GmBim
6. cvejK tidvtiY i"q, GmBim
7. #Pqvigvb gtnv`tqi`ßi, GmBim

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZv#eK Avj dv #Uvev#Kv g#vbd#vKPwis #jt 'issuer' #nmv#e Avf#nZ (AZtc i #Bm#qvi# e#j D#j#LZ);

#h#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.";

#h#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvq# Bm#qvi #m#P#i 30, 2006 Bs Zwi#L mgv# erm#i i Rb# c#ZKZ Av#_K #eeiY# Bm# K#i#Q hv #gmvm nK kvnAvjg gbmi G# #Kvs, PvUvW GKvD#U#vUm (#e#ae# #bix#K), KZK #bix#KvZ n#q#Q Ges D# #bix#Kv c#Z#vb, #bix#Kv m#p#v# Kvh#v# m#v#`b ceK GZ#m#k# #bix#Kv c#Z#e#`b Bm# K#i#Q;

#h#nZ, Av#jvP# #bix#K GZ#m#k# #bix#Kv c#Z#e#`b, Ab#v#b#i g#a#, #b#v# #AvfgZ e#`# K#i#Q:

"1. Inventory: We could not physically verify the inventories due to non-invitation by the management at the closing day of the audit period. From the evidence it is revealed that maximum portion of the inventories is carried forward since long. Only Raw and Packing materials includes Tk. 724,515,687 which are perishable in nature and long storage can deteriorate its quality. So valuation of inventories has not been done in accordance with BAS-2, Paragraph-6.

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4. Loan from Associated Companies and Loan from Other Parties: In the head of Loan from Associated Companies, the Company has borrowed amounting to Tk. 101,952,050 from 2 (two) associate undertakings named Timberex (BD) Ltd. Tk. 91,463,937 and Alpha Pharmaceuticals Ltd. Tk. 10,488,113 and other head named Loan from other Parties amounting to Tk. 114,713,355 has been borrowed from Mr. A. Ahmed Yusuf, Chairman of the Company.";

#h#nZ, AvWU#i i Dc#iv# #AvfgZmg#ni djk#Z#Z #`Lv hvq th, Bm#qvi #m#P#i 30, 2006 Bs Zwi#L mgv# erm#i i Av#\_K #eeiY# IAS Abhvq# c#Z K#i#Z e#`_ n#q#Q #eavq D# Av#_K #eeiY#Z Bm#qv#i i ev# Ae#v m#VK I#`"Q (true and fair) fv#e c#Zd#jZ nq#b Z#v D#i#c KgKv#U#i gva#`g Bm#qvi Av#jvP# Rules Gi m#k# #eav# jsNb K#i#Q, hv Av#jvP# Ordinance Gi section 18 Gi m#ú# jsNb;

#h#nZ, Bm#qv#i i Dc#iv# e#`\_Zvi Rb# K#gkb KZK c#` m#` bs- SEC/Enforcement/605/2007/959 ZwiL AvM# 20, 2007 Bs Ges SEC/Enforcement/605/2007/760 ZwiL RjvB 07, 2008 Bs Gi gva#`g Bm#qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY#`kv#b# I #b#v#i #b#Uk Rwi Kiv nq Ges b#f#i 15, 2007 Bs I RjvB 27, 2008 Bs Zwi#L D# #b#v# Ab#ôZ nq;

th#nZ, AwU#i i AwfgZmg#ni wf#E#Z b#f#i 15, 2007 Bs Zwi#L Ab#ôZ #bvx#Z `wLjKZ Bm#qv#i i c# ZwiL G#cj 30, 2007 Bs Gi Ab#j#c Ges RjvB 27, 2008 Bs Zwi#L Ab#ôZ #bvx#Z `wLjKZ Bm#qv#i i c# ZwiL RjvB 27, 2008 Bs Gi gva#tg c`E #j#LZ e#e# D#j#LZ e#_Zv Z_v #eavb jsNb ms#vš th e#vL#v c#vb Kiv nq Zv m#švIRbK bv nIqv K#gk#bi #bKU Mnb#hvM# e#j #e#e#PZ nq#b;

th#nZ, Av#jvP# Bm#qv#i GK#U cve#jK #j#g#UW #Kv#vbx Ges Dnvi c#iPvjKg#jxi m#m#MY #Kv#vbx#i c#Z#b#aZKvix hviv #m#KD#i#UR ms#vš AvBb I Dnvi Aaxb RvixKZ #e#a-#eavb c#icvj#bi Rb#`vqx;

th#nZ, #m#KD#i#UR ms#vš AvBb I Dnvi #e#a-#eavb c#icvj#bi D# Bm#qv#i Gi mKj c#iPvj#Ki D#i#c e#_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#`#hvM# Aciva; Ges

th#nZ, K#gk#bi #e#Pbvq, #m#KD#i#UR ms#vš AvBb I Dnvi #e#a-#eavb c#icvj#bi D#j#LZ e#_Zvi Rb#, c#RevRv#i i ksLjv, #QZv Ges Rb#v#_D# Bm#qv#i i c#Z#K c#iPvjK#K R#igbv Kiv c#qvRb I mg#Pxb;

AZGe, #m#nZ, K#gkb, D#j#LZ h#eZxq #e#q #e#PbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#k#aZ] #Z c`E #lgZve#j#:-

- (1) Avjdv #Uve#Kv g#vbd#vKPwis #jt Gi #Pqv#g#v/c#iPvjK Rbve G. Avn#g` BDmd Gi Dci 1 (GK) j #UvKv R#igbv avh# Kij hv A# Av#`#ki 15 (c#bi) #`#bi g#a# Øm#KD#i#UR I G·#PÄ K#gkb# Gi AbK#j Bm#KZ e#vsk WdU/#c-AW#i i gva#tg K#gk#b Rgv Ki#Z n#e; Ges
- (2) G Av#`k Rvixi ZwiL n#Z Dc#i D#j#LZ #m#KD#i#UR ms#vš AvBb I Dnvi #e#a-#eavb jsNb hZ#`b Pj#e Zvi c#Z #`#bi Rb# D# Bm#qv#i i #Pqv#g#v/c#iPvjK Rbve G. Avn#g` BDmd Gi Dci `k nvRvi (10,000/-) UvKv A#Zi#³ R#igbv#I avh# Kij hv Dc#i (1) G D#j#LZ c#vZ#Z K#gk#b Rgv Ki#Z n#e|

#m#KD#i#UR I G·#PÄ K#gk#bi Av#`k#v#g-

tgvt #RqvDj nK #L#`Kvi
#Pqv#g#v

#eZibt
Rbve G. Avn#g` BDmd, #Pqv#g#v/c#iPvjK
Avjdv #Uve#Kv g#vbd#vKPwis #jt

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZv#eK Avj dv #Uvev#Kv g#vbd#vKPwis #jt 'issuer' #nmv#e Avf#nZ (AZtc i #Bm#qvi# e#j D#j#LZ);

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#h#nZ, Av#jvP# #bix#K GZ#m#k# #bix#Kv c#Z#e#`b, Ab#v#b#i g#a#, #b#v# #AvfgZ e#`# K#i#Q:

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#h#nZ, AvWU#i i Dc#iv# #AvfgZmg#ni djk#Z#Z #`Lv hvq th, Bm#qvi #m#P#i 30, 2006 Bs Zwi#L mgv# erm#i i Av#\_K #eeiY# IAS Abhvq# c#Z K#i#Z e#`_ n#q#Q #eavq D# Av#_K #eeiY#Z Bm#qv#i i ev# Ae#v m#VK I#`"Q (true and fair) fv#e c#Zd#jZ nq#b Z#v D#i#c KgKv#U#i gva#`g Bm#qvi Av#jvP# Rules Gi m#k# #eav# jsNb K#i#Q, hv Av#jvP# Ordinance Gi section 18 Gi m#v# jsNb;

#h#nZ, Bm#qv#i i Dc#iv# e#`\_Zvi Rb# K#gkb KZK c#` m#` bs- SEC/Enforcement/605/2007/959 ZwiL AvM# 20, 2007 Bs Ges SEC/Enforcement/605/2007/760 ZwiL RjvB 07, 2008 Bs Gi gva#`g Bm#qvi I Dnvi ci#PvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY#`kv#b# I #b#v#i #b#Uk Rwi Kiv nq Ges b#f#i 15, 2007 Bs I RjvB 27, 2008 Bs Zwi#L D# #b#v# Ab#vZ nq;

th#nZ, AwU#i i AwfgZmg#ni wf#E#Z b#f#i 15, 2007 Bs Zwi#L Ab#ôZ #bvx#Z `wLjKZ Bm#qv#i i c# ZwiL G#cj 30, 2007 Bs Gi Ab#j#c Ges RjvB 27, 2008 Bs Zwi#L Ab#ôZ #bvx#Z `wLjKZ Bm#qv#i i c# ZwiL RjvB 27, 2008 Bs Gi gva#tg c`E #jwLZ e#e# D#jwLZ e#\_Zv Z\_v #eavb jsNb ms#vš th e#vL# c`vb Kiv nq Zv m#švIRbK bv nIqv K#gk#bi #bKU Mnb#hvM# e#j #e#e#PZ nqib;

th#nZ, Av#jvP# Bm#qv#i GK#U cve#jK #j#g#UW #Kv#vbx Ges Dnvi c#iPvjKg#jxi m`m#MY #Kv#vbx#i c#Z#b#AZKvix hviv #m#KD#i#UR ms#vš AvBb I Dnvi Aaxb RvixKZ #e#a-#eavb c#icvj#bi Rb# `vqx;

th#nZ, #m#KD#i#UR ms#vš AvBb I Dnvi #e#a-#eavb c#icvj#bi D# Bm#qv#i Gi mKj c#iPvj#Ki D#i#c e#_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#`#hvM# Aciva; Ges

th#nZ, K#gk#bi #e#Pbvq, #m#KD#i#UR ms#vš AvBb I Dnvi #e#a-#eavb c#icvj#bi D#jwLZ e#_Zvi Rb#, c#RevRv#i i ksLjv, #QZv Ges Rb#v#_D# Bm#qv#i i c#Z#K c#iPvjK#K R#igbv Kiv c#qvRb I mg#Pxb;

AZGe, #m#nZ, K#gkb, D#jwLZ h#eZxq #e#q #e#PbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#k#w#Z] #Z c`E #lgZv#j#:-

- (1) Avjdv #Uve#Kv g#vbd#vKPwis #jt Gi c#iPvjK Rbve gvnee #nv#mb Gi Dci 1 (GK) j #UvKv R#igbv avh# Kij hv A# Av#`#ki 15 (c#bi) #`#bi g#a# Ø#m#KD#i#UR I G# #P# K#gkb# Gi AbK#j Bm#KZ e#vsK Wvdu/#c-AW#i i gva#tg K#gk#b Rgv Ki#Z n#e; Ges
- (2) G Av#`k Rvixi ZwiL n#Z Dc#i D#jwLZ #m#KD#i#UR ms#vš AvBb I Dnvi #e#a-#eavb jsNb hZ#`b Pj#e Zvi c#Z #`#bi Rb# D# Bm#qv#i i c#iPvjK Rbve gvnee #nv#mb Gi Dci `k nvRvi (10,000/-) UvKv AvZwi# R#igbv avh# Kij hv Dc#i (1) G D#jwLZ c#Z#Z K#gk#b Rgv Ki#Z n#e]

#m#KD#i#UR I G# #P# K#gk#bi Av#`k#µ#g-

tgvt #RqvDj nK #L#`Kvi
#Pqvig#vb

#eZibt
Rbve gvnee #nv#mb, c#iPvjK
Avjdv #Uve#Kv g#vbd#vKPwis #jt

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZv#eK Avj dv #Uvev#Kv g#vbd#vKPwis #jt 'issuer' #nmv#e Avf#nZ (AZtc i #Bm#qvi# e#j D#j#LZ);

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#h#nZ, Av#jvP# #bix#K GZ#m#k# #bix#Kv c#Z#e#`b, Ab#v#b#i g#a#, #b#v# #AvfgZ e#`# K#i#Q:

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#h#nZ, Bm#qv#i i Dc#iv# e#`\_Zvi Rb# K#gkb KZK c#` m#` bs- SEC/Enforcement/605/2007/959 ZwiL AvM# 20, 2007 Bs Ges SEC/Enforcement/605/2007/760 ZwiL RjvB 07, 2008 Bs Gi gva#`g Bm#qvi I Dnvi ci#Pv#KMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY#`kv#b# I #b#v#i #b#Uk Rwi Kiv nq Ges b#f#i 15, 2007 Bs I RjvB 27, 2008 Bs Zwi#L D# #b#v# Ab#vZ nq;

þhþnZ, AŵUþii AŵfgZmgþni ŵfŵËþZ bþfþi 15, 2007 Bs ZwiþL AbŵôZ ŷbvbþZ `ŵLjKZ Bm"qvþii cÎ ZwiL Gŵcj 30, 2007 Bs Gi Abŵjŵc Ges RjvB 27, 2008 Bs ZwiþL AbŵôZ ŷbvbþZ `ŵLjKZ Bm"qvþii cÎ ZwiL RjvB 27, 2008 Bs Gi gvaþg c`Ë ŵjŵLZ e³þe" DŵjŵLZ e"Zv Z\_v ŵeavb jsNb msµvš þh e"vL"v c`vb Kiv nq Zv mþšvIRbK bv nIqg Kŵgkþbi ŵbKU MnbþhvM" eþj ŵeþeŵPZ nqib;

þhþnZ, AvþjvP" Bm"qvŷ GKŵU cveþjK ŵjŵgþUW þKvþúvbx Ges Dnvi cŵiPvjKgËjxi m`m"MY þKvþúvbxŷ cŵZŵbaZKvix hviv ŵmŵKDŵiŵUR msµvš AvBb I Dnvi Aaxb RvixKZ ŵeŵa-ŵeavb cŵicvþþi Rb" `vqx;

þhþnZ, ŵmŵKDŵiŵUR msµvš AvBb I Dnvi ŵeŵa-ŵeavb cŵicvþþi D³ Bm"qvŷ Gi mKj cŵiPvjþKi D³i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kŵŵþhvM" Aciva; Ges

þhþnZ, Kŵgkþbi ŵeþePbvq, ŵmŵKDŵiŵUR msµvš AvBb I Dnvi ŵeŵa-ŵeavb cŵicvþþi DŵjŵLZ e"Zvi Rb", cŵRevRvþii ksLjv, "QZv Ges Rb"vþ_ D³ Bm"qvþii cþZ"K cŵiPvjKþK Rŵigvþv Kiv cþqvRb I mgxPx;

AZGe, þmþnZ, Kŵgkb, DŵjŵLZ hŵeZxq ŵelq ŵeþePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msþkŵaZ] þZ c`Ë ŵlgZveþj:-

- (1) Avjdv þUveþKv g"vbd"vKPŵis ŵjt Gi cŵiPvjK Rbve gvnZveŷxb Avnþg` Gi Dci 1 (GK) jŵ ŵvKv Rŵigvþv avh" Kij hv AÎ Avþ`þki 15 (cþbi) ŵ`þbi gþa" ØmŵKDŵiŵUR I G·þPÄ Kŵgkbŵ Gi AbKþj Bm"KZ e"vsK WdU/þc-Aŵŵþii gvaþg Kŵgkþb Rgv KiþZ nþe; Ges
- (2) G Avþ`k Rvixi ZwiL nþZ Dcþi DŵjŵLZ ŵmŵKDŵiŵUR msµvš AvBb I Dnvi ŵeŵa-ŵeavb jsNb hZŵ`b Pjþe Zvi cŵZ ŵ`þbi Rb" D³ Bm"qvþii cŵiPvjK Rbve gvnZveŷxb Avnþg` Gi Dci `k nvRvi (10,000/-) ŵvKv AŵZŵi³ RŵigvþvI avh" Kij hv Dcþi (1) G DŵjŵLZ c×ŵZþZ Kŵgkþb Rgv KiþZ nþe|

ŵmŵKDŵiŵUR I G·þPÄ Kŵgkþbi Avþ`kµþg-

þgvt ŵRqvDj nK þLŵ`Kvi
þPqvŷg"vb

ŵeZibt
Rbve gvnZveŷxb Avnþg`, cŵiPvjK
Avjdv þUveþKv g"vbd"vKPŵis ŵjt