

**bs- GmBwm/Gb#dvm@#g>U/727/2008/
ZvwiLt GwcÖj 22, 2010 Bs**

Av#`k

#h#nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZv#eK evsjv#`k jv#MR BÜvw÷<sup>a</sup>R wjwg#UW ‘issuer’ wnmv#e AwfwnZ (AZtci ÖBmy`qviÖ e#j Dwj-wLZ);

#h#nZz, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#j-L i#q#Q #h, “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#nZz, Securities and Exchange Rules, 1987 Gi rule 12 Abyhvx Bmy`qvi Ryb 30, 2008 Bs Zvwi#L mgv# erm#ii Rb` cÖ`ZK...Z Aww\_©K weeiYx Bmy` K#i#Q hv M/S MAHFEL HUQ & Co (wewaex wbix#K), KZ©,K wbix#xZ n#q#Q Ges D³ wbix#v cÖwZôvb, wbix#v m#µv#— Kvh©vw` m#úv`b c~e©K GZ`&mswk-ó wbix#v cÖwZ#e`b Bmy` K#i#Q;

#h#nZz, Av#jvP` wbix#v cÖwZ#e`#bi Dci Ab`v#b`i g#a` Kwgk#bi observation wb#æv#c :

- “ (1) The issuer has made 100% provision due to obsolete, damaged, wiped out and pilferage of
stock in the financial year 2007-2008 against inventories of Tk. 30,735,995.00
without
ensuring the Board of Directors’ approval;
(2) The issuer did not make any disclosure as per BAS-1on the material uncertainty,
which may
cast significant doubt about the company’s ability to continue as a going concern; ”

ewY©Z Ae`vq cÖZxqgvY nq #h, Bmy`qv#ii Ryb 30, 2008 mgv# erm#ii wbixw#Z
AwW_©K weeiBx#Z AwW_©K Ae`vi mwVK I mZ` Z` c^awZdwjZ nqwb, hv
Kwgk#bi wbKU fyj Z` cÖ`vb Kiv n#q#Q e#j MY` n#q#Q |

#h#nZz, Dc#iv³ welqmg~#ni Dci e`vL`v cÖ`v#bi Rb` Kwgkb KZ©,K cÖ`Ë cÎ bs
SEC/CFD/1:21/99/306 ZvwiL b#f#i 26, 2008 Bs Gi Rev#e Bmy`qvi KZ©,K cÖ`Ë wW#m#i
04, 2008 Bs Zvwi#Li cÎ Gi gva`#g #h e`vL`v cÖ`vb Kiv nq Zv Kwgk#bi wbKU
MÖnb#hvM` e#j we#ewPZ nqwb;

#h#nZz, Dc#iv³ welqmg~#ni djkö“wZ#Z #`Lv hvq #h, Bm`yqvi Ryb 30, 2008 Bs Zvwi#L
mgv# erm#ii AwW_©K weeiYx IAS Abyhvx cÖ`Z Ki#Z e`_© n#q#Q weavq D³ AwW_©K
weeiYx#Z Bm`yqv#ii ev`—e Ae`v mwVK I ^Q (true and fair) fv#e cÖwZdwjZ nqwb Z_v
D³i#c Kg©Kv#Üi gva`#g Bm`yqvi Av#jvP` Rules Gi mswk-ó weavb jsNb K#i#Q, hv
Av#jvP` Ordinance Gi section 18 Gi my`úó jsNb;

#h#nZz, Bm`yqv#ii Dc#iv<sup>3</sup> e`_©Zvi Rb` Kwgkb KZ©,K cÎ m~Î bs-
SEC/Enforcement/727/2008/752 ZvwiL A#±vei 06, 2009 Bs Gi gva`#g Bm`yqvi I Dnvi
cwiPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`k©v#bv
I #bvbx i#vwUk Rvwi Kiv nq Ges A#±vei 22, 2009 Bs Zvwi#L D³ #bvbx AbywôZ nq;

†h†nZz, D³ ibvbx†Z `vwLjK...Z Bmy`qv†ii c† bs: BLIL/SEC/01/2009-111 ZvwiL A†±vei 22, 2009 Bs Gi gva`†g Dwj-wLZ e`_©Zv Z_v weavb jsNb msµvš— e`vL`v cÖ`vb m†š— vIRbK bv nlqvq Kwgk†bi wbKU MÖnb†hvM` e†j we†ewPZ nqwb;

†h†nZz, Av†jvP` Bmy`qvi GKwU cvewjK wjwg†UW †Kvµúvbx Ges Dnvi cwiPvjKgÊjxi m`m`MY †Kvµúvbx cÖwZwbwaZ;Kvix hviv wmwKDwiwUR msµvš— AvBb I Dnvi Aaxb RvixK...Z wewa-weavb cwicv†bi Rb` `vqx;

†h†nZz, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicv†b D³ Bmy`qvi Gi e`e`vcbv cwiPvjKmn mKj cwiPvj†Ki D³ifc e`_©Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw—†hvM` Aciva; Ges

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cvZv- 2

**bs- GmBwm/Gb†dvm©†gU/727/2008/
ZvwiLt GwcÖj 19, 2010 Bs**

†h†nZz, Kwgk†bi we†ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicv†b Dwj-wLZ e`\_©Zvi Rb`, cyuwRevRv†ii k„sLjv, `^"QZv Ges Rb`^v†_© D³ Bmy`qv†ii mKj cwiPvjK†K Rwigvbn Kiv cÖ†qvRb I mgxPxb;

AZGe, †m†nZz, Kwgkb, Dwj-wLZ hveZxq welq we†ePbvc~e©K, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms†kwaZ] †Z cÖ`Ê ¶lgZve†j:-

(1) evsjv†`k jv†MR BÛvw÷ªR wjwg†UW **Gi e`e`vcbv cwiPvjK, Rbve w`DwKb>`b †KRwilqvj Gi Dci 02 (`yB) j¶ UvKv Rwigvbn avh©` Kij hv AÎ Av†`†ki 15 (c†bi) w`†bi g†a` ÔwmwKDwiwUR I G·†PÄ KwgkbÖ Gi AbyK~†j Bmy`K...Z e`vsK WªvdU/†c-AW©v†ii gva`†g Kwgk†b Rgv Ki†Z n†e |**

wmwKDwiwUR I G·†PÄ Kwgk†bi

Av†`kµ†g-

**†gvt wRqvDj nK †Lv>`Kvi
†Pqvig`vb**

weZibt

Rbve w`DwKb>`b †KRwilqvj, e`e`vcbv cwiPvjK, evsjv†`k jv†MR BÛvw÷ªR wjwg†UW

cvZv- 2

**bs- GmBwm/Gb†dvm©†g>U/727/2008/
ZvwiLt GwcÖj 19, 2010 Bs**

†h†nZz, Kwgk†bi we†ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb
cwicvj†b Dwj-wLZ e`\_©Zvi Rb`, cyuwRevRv†ii k„sLjv, ^"QZv Ges Rb^v†_© D³
Bmy`qv†ii mKj cwiPvjK†K Rwigvbn Kiv cÖ†qvRb I mgxPxb;

AZGe, †m†nZz, Kwgkb, Dwj-wLZ hveZxq welq we†ePbvc~e©K, Securities and Exchange
Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv
ms†kwwaZ] †Z cÖ`È ¶lgZve†j:-

(1) evsjv†`k jv†MR BÛvw÷ªR wjwg†UW Gi cwiPvjK, Rbve A†kvK
†KRwilqvj Gi Dci 02 (`yB) j¶ UvKv Rwigvbn avh©` Kij hv AÎ Av†`†ki 15
(c†bi) w`†bi g†a` ÔwmwKDwiwUR I G·†PÄ KwgkbÖ Gi AbyK~†j
Bmy`K...Z e`vsK WªvdU/†c-AW©v†ii gva`†g Kwgk†b Rgv Ki†Z n†e |

wmwKDwiwUR I G·†PÄ Kwgk†bi
Av†`kµ†g-

**†gvt wRqvDj nK †Lv`Kvi
†Pqvig`vb**

weZibt

Rbve A†kvK †KRwilqvj, cwiPvjK, evsjv†`k jv†MR BÛvw÷ªR wjwg†UW

cvZv- 2

**bs- GmBwm/Gb#dvm©#gU/727/2008/
ZvwiLt GwcÖj 19, 2010 Bs**

#h#nZz, Kwgk#bi we#ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb
cwicvj#b Dwj-wLZ e"©Zvi Rb", cyuwRevRv#ii k,sLjv, "QZv Ges Rb^v#_© D³
Bmy"qv#ii mKj cwiPvjK#K Rwigvbw Kiv cÖ#qvRb I mgxPxb;

AZGe, #m#nZz, Kwgkb, Dwj-wLZ hveZxq welq we#ePbvc~e©K, Securities and Exchange
Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv
ms#kwwaZ] #Z cÖ`É ¶lgZve#j:-

(1) evsjv#`k jv#MR BÛvw÷^aR wjwg#UW Gi cwiPvjK, Rbve DËg †KRwilqvj Gi Dci
02 (`yB) j¶ UvKv Rwigvbw avh©" Kij hv AÎ Av#`#ki 15 (c#bi) w`#bi g#a"
ÔwmwKDwiwUR I G·#PÄ KwgkbÖ Gi AbyK~#j Bmy"K...Z e`vsK W^avdU/†c-
AW©v#ii gva`#g Kwgk#b Rgv Ki#Z n#e |

Av#`kµ#g- wmwKDwiwUR I G·#PÄ Kwgk#bi

†gvt wRqvDj nK #Lv>`Kvi
#Pqvig`vb

weZibt

Rbve DËg †KRwilqvj, cwiPvjK, evsjv#`k jv#MR BÛvw÷^aR wjwg#UW

cvZv- 2

**bs- GmBwm/Gb†dvm©†g>U/727/2008/
ZvwiLt GwcÖj 19, 2010 Bs**

†h†nZz, Kwgk†bi we†ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb
cwicvj†b Dwj-wLZ e`\_©Zvi Rb`, cyuwRevRv†ii k„sLjv, ^"QZv Ges Rb^v†_© D³
Bmy`qv†ii mKj cwiPvjK†K Rwigvbw Kiv cÖ†qvRb I mgxPxb;

AZGe, †m†nZz, Kwgkb, Dwj-wLZ hveZxq welq we†ePbvc~e©K, Securities and Exchange
Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv
ms†kwaZ] †Z cÖ`Ë ¶gZve†j:-

- (1) evsjv†`k jv†MR BÛvw÷ªR wjwg†UW Gi cwiPvjK, Rbvev fMeZx †KRwilqvj Gi
Dci 02 (^yB) j¶ UvKv Rwigvbw avh©` Kij hv AÎ Av†`†ki 15 (c†bi) w`†bi g†a`
ÔwmwKDwiwUR I G·†PÄ KwgkbÖ Gi AbyK~†j Bmy`K...Z e`vsK W^vdU/†c-
AW©v†ii gva`†g Kwgk†b Rgv Ki†Z n†e |

mwKDwiwUR I G·†PÄ Kwgk†bi
Av†`kµ†g-

**†gvt wRqvDj nK †Lv>`Kvi
†Pqvig`vb**

weZibt

Rbvev fMeZx †KRwilqvj, cwiPvjK, evsjv`k jv†MR BŪvw÷^aR wjwg†UW

cvZv- 2

bs- GmBwm/Gb†dvm©†g›U/727/2008/

ZvwiLt GwcÖj 19, 2010 Bs

†h†nZz, Kwgk†bi we†ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj†b Dwj-wLZ e`\_©Zvi Rb`, cyuwRevRv†ii k„sLjv, ^"QZv Ges Rb^v†_© D³ Bmy`qv†ii mKj cwiPvjK†K Rwigvbw Kiv cÖ†qvRb I mgxPxb;

AZGe, †m†nZz, Kwgkb, Dwj-wLZ hveZxq welq we†ePbvc~e©K, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms†kwwaZ] †Z cÖ`Ë ¶gZve†j:-

- (1) evsjv`k jv†MR BŪvw÷<sup>a</sup>R wjwg†UW Gi cwiPvjK, Rbvev KvÂb †`ex †KRwilqvj Gi Dci 02 (`yB) j¶ UvKv Rwigvbw avh©` Kij hv AÎ Av†`†ki 15 (c†bi) w`†bi g†a` ÔwmwKDwiwUR I G·†PÄ KwgkbÖ Gi AbyK~†j Bmy`K...Z e`vsK W<sup>a</sup>vdU/†c-AW©v†ii gva`†g Kwgk†b Rgv Ki†Z n†e |

wmwKDwiwUR I G·†PÄ Kwgk†bi

Av†`kµ†g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig`vb

weZibt

Rbvev KvÂb †`ex †KRwilqvj, cwiPvjK, evsjv†`k jv†MR BÛvw÷^aR wjwg†UW

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bs- GmBwm/Gb†dvm©†g›U/727/2008/

ZvwiLt GwcÖj 19, 2010 Bs

†h†nZz, Kwgk†bi we†ePbvq, wmwKDwiwUR mšµvš— AvBb I Dnvi wewa-weavb
cwicvj†b Dwj-wLZ e`\_©Zvi Rb`, cyuwRevRv†ii k„sLjv, ^”QZv Ges Rb^v†_© D³
Bmy`qv†ii mKj cwiPvjK†K Rwigvbn Kiv cÖ†qvRb I mgxPxb;

AZGe, †m†nZz, Kwgkb, Dwj-wLZ hveZxq welq we†ePbvc~e©K, Securities and Exchange
Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv
ms†kwwaZ] ‡Z cÖ`Ë ¶lgZve†j:-

- (1) evsjv†`k jv†MR BÛvw÷^aR wjwg†UW Gi cwiPvjK, Rbvev KvÂb †KRwilqvj Gi
Dci 02 (^yB) j¶ UvKv Rwigvbn avh©` Kij hv AÎ Av†`†ki 15 (c†bi) w`†bi g†a`
ÔwmwKDwiwUR I G·†PÄ KwgkbÖ Gi AbyK~†j Bmy`K...Z e`vsK W^avdU/†c-
AW©v†ii gva`†g Kwgk†b Rgv Ki†Z n†e |

wmwKDwiwUR I G.‡PÄ Kwgk‡bi

Av‡`kμ‡g-

†gvt wRqvDj nK ‡Lv`Kvi
‡Pqvig`vb

weZibt

Rbvev KvÂb †KRwilqvj, cwiPvjK, evsjv‡`k jv‡MR BÛvw÷ªR wjwg‡UW