

bs- GmBwm/Gb#dvm@#g>U/614/2007/
ZvwiLt GwcÖj 25, 2010 Bs

Av#`k

#h#nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi

section 2(g) #gvZv#eK evsjv#`k wjd #Uve`v#Kv #Kv#úvbx 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 wW#m#^i 31, 2007 Bs Zvwi#L mgv# erm#ii Rb` cÖ`‘ZK...Z Avw\_@K weeiYx Bmy` K#i#Q hv M/S M.A. Malek Siddiqui Wali & Co (wewaex wbix#K), KZ@,,K wbix#xZ n#q#Q Ges D³ wbix#v cÖwZôvb, wbix#v m#v#— Kv#v#` m#úv`b c~e@K GZ`&mswk-ó wbix#v cÖwZ#e`b Bmy` K#i#Q;

#h#nZz, Dc#iv³ Avw_@K cÖwZ#e`#bi Dci Kwgk#bi wb#æv³ ch@#e#b i#q#Q:

- 1 Bmy`qv#ii wbixw#Z Avw\_@K weei#x#Z F#bi Dci my` eve` UvKv 30,80,43,381.00 PvR@ Kiv nqwb
- 2 m#>`n RbK mwÂwZ (Doubtful debts) eve` UvKv 34,46,86,902.00 ivLv nqwb
- 3 Para-23 of BAS-1 Abyhvx Bmy`hvi KZ...K going concern wn#m#e #Kv#úvbx i jvgb AwbðqZv m#v#— wel#q D#j-L bv Kiv

ewY@Z Ae`vq cÖZxqgvY nq #h, Bmy`qv#ii, wW#m#^i 31, 2007 mgv# erm#ii wbixw#Z Avw_@K weeiYx IAS Abyhvx cÖ`‘Z Ki#Z e`_@ n#q#Q weavq D³ Avw_@K weeiYx#Z Bm`yqv#ii ev`—e Ae`v mwVK I ^”Q (true and fair) fv#e cÖwZdwjZ nqwb Z\_v D³ifc Kg@Kv#ûi 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, Dc#iv³ welqmg~#ni Dci e`vL`v cÖ`v#bi Rb` Kwgkb KZ@,,K cÖ`Ë cî bs SEC/CFD/2:7/99/313 ZvwiL wW#m#^i 02, 2008 Bs Gi Rev#e Bmy`qvi KZ@,,K cÖ`Ë cî bs BLTC/HO/08/550 ZvwiL wW#m#^i 14, 2008 Bs 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 wW#m#^i 31, 2007 Bs Zvwi#L mgv# erm#ii Avw_@K weeiY#Z Bm`yqv#ii ev`—e Ae`v mwVK I ^”Q (true and fair) fv#e cÖwZdwjZ nqwb Z\_v D³ifc Kg@Kv#ûi gva`#g Bm`yqvi Rule 12 (2) of Securities and Exchange Rules, 1987 jsNb K#i#Q, hv Av#jvP” Securities and Exchange Ordinance, 1969 Gi section 18 Gi my`úó jsNb;

#h#nZz, Bm`yqv#ii Dc#iv³ e`_@Zvi Rb` Kwgkb KZ@,,K cî m~î bs- SEC/Enforcement/614/2007/749 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 ibvbx i bvwUk Rvwi Kiv nq Ges A#±vei 22, 2009 Bs Zvwi#L D³ ibvbx
AbywôZ nq;

#h#nZz, D³ ibvbx#Z `vwLjK...Z Bmy`qv#ii cî bs BLTC/HO/SEC/09/309 ZvwiL A#±vei
18, 2009 Bs Gi gva`#g Dwj-wLZ e`_©Zv Z_v weavb jsNb mspvš— †h e`vL`v cÖ`vb
Kiv nq Zv m#š—vIRbK bv nlqvq Kwgk#bi wbKU MÖnb#hvM` e#j we#ewPZ nqwb;
Pjgvb.....cvZv- 2

cvZv- 2

bs- GmBwm/Gb#dvm©#gU/614/2007/
ZvwiLt GwcÖj 21, 2010 Bs

#h#nZz, Av#jvP` Bmy`qvi GKwU cvevjK wjwg#UW †Kv#úvbx Ges Dnvi
cwiPvjKgÊjxi m`m`MY †Kv#úvbx cÖwZwbwaZjKvix hviv wmwKDwiwUR
mspvs— AvBb I Dnvi Aaxb RvixK...Z wewa-weavb cwicvj#bi Rb` `vqx;

#h#nZz, wmwKDwiwUR mspvs— AvBb I Dnvi wewa-weavb cwicvj#b D³ Bmy`qvi
Gi cwiPvjbv cl©#`i mKj cwiPvj#Ki D³ifc e`_©Zv Securities and Exchange Ordinance,
1969 Gi section 22 Gi Aaxb kwv—#hvM` Aciva; Ges

†h†nZz, Kwgk†bi we†ePbvq, wmwKDwiwUR mspvš— 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 ¶lgZve†j:-

(1) evsjv†`k wjd †Uve¨v†Kv †Kvªúvbx wjwg†UW Gi cwiPvjK, K¨v†Pb Gm G
Gb Gg IK&ev **Gi** Dci 02 (`yB) j¶ UvKv Rwigvbw avh©¨ Kij hv AÎ Av†`†ki 15
(c†bi) w`†bi g†a¨ ÔwmwKDwiwUR I G·†PÄ KwgkbÕ 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

K¨v†Pb Gm G Gb Gg IK&ev ,cwiPvjK, evsjv†`k wjd †Uve¨v†Kv †Kvªúvbx wjwg†UW

bs- GmBwm/Gb#dvm©#g>U/614/2007/
ZvwiLt GwcÖj 21, 2010 Bs

Av#`k

#h#nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi

section 2(g) #gvZv#eK evsjv#`k wjd †Uve`v#Kv †Kv#úvbx wjwg#UW ‘issuer’

wnmv#e AwfwnZ (AZtci ÔBmy`qviÕ 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 wW#m#^i 31, 2008 Bs Zvwi#L mgvß erm#ii Rb` cÖ`‘ZK...Z Avw\_©K weeiYx Bmy` K#i#Q hv M/S M.A. Malek Siddiqui Wali & Co (wewaex wbix#K), KZ©„K wbix#xZ n#q#Q Ges D³ wbix#v cÖwZôvb, wbix#v mspvš— Kvh©vw` m#úv`b c~e©K GZ`mswk-ó wbix#v cÖwZ#e`b Bmy` K#i#Q;

#h#nZz, Dc#iv³ Avw_©K cÖwZ#e`#bi Dci Kwgk#bi wb#æv³ ch©#e#b i#q#Q:

1. Bmy`qv#ii wbixw#Z Avw\_©K weeiYx F#bi Dci my` eve` UvKv 30,80,43,381.00 PvR© Kiv nqwb
2. Bb#fUwi g~j`vqb Para-6 of BAS-2 Abyhvx Kiv nqwb
3. m#>`n RbK mwÂwZ (Doubtful debts) eve` UvKv 32,85,85,648.00 ivLv nqwb
4. Para-23 of BAS-1 Abyhvx Bmy`hvi KZ...K going concern wn#m#e †Kv#úvbx Pjgvb AwbðqZv mspvš— wel#q D#j-L bv Kiv

ewY©Z Ae`vq cÖZxqgvY nq †h, Bmy`qv#ii wW#m#^i 31, 2008 mgvß erm#ii wbixw#Z Avw_©K weeiYx IAS Abyhvx cÖ`‘Z Ki#Z e`_© n#q#Q weavq D³ Avw_©K weeiYx#Z Bm`yqv#ii ev—e Ae`v mwVK I `^”Q (true and fair) fv#e cÖwZdwjZ nqwb Z\_v D³ifc Kg©Kv#ûi 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, Dc#iv³ welqmg~#ni Dci e`vL`v cÖ`v#bi Rb` Kwgkb KZ©„K cÖ`È cî bs SEC/CFD/2:7/99/458 ZvwiL †g 26, 2009 Bs Gi Rev#e Bmy`qvi KZ©„K cÖ`È cî bs

BLTC/HO/09/171 ZvwiL Ryb 04, 2009 Bs Gi gva`tg th e`vL`v cÖ`vb Kiv nq Zv Kwgk`bi wbKU MÖnb`hvM` e`j we`ewPZ nqwb;

th`nZz, Dc`iv³ welqmg~`ni djkÖ“wZ`Z t`Lv hvq th, Bm`yqvi wW`m`^i 31, 2008 Bs Zvwi`L mgvß erm`ii Avw_©K weeiY`Z Bm`yqv`ii ev`—e Ae`v mwVK I `^”Q (true and fair) fv`e cÖwZdwjZ nqwb Z\_v D<sup>3</sup>ifc Kg©Kv`Ui gva`tg Bm`yqvi Rule 12 (2) of Securities and Exchange Rules, 1987 jsNb K`i`Q, hv Av`jvP” Securities and Exchange Ordinance, 1969 Gi section 18 Gi my`úó jsNb;

th`nZz, Bm`yqv`ii Dc`iv³ e`\_©Zvi Rb` Kwgkb KZ©„K cÎ m~Î bs-SEC/Enforcement/614/2007/104 ZvwiL Rvbyqvwi 11, 2010 Bs Gi gva`tg Bm`yqvi I Dnvi cwiPvjKMY`K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v`bv I `ibvbx i`bvWuk Rvwi Kiv nq Ges Rvbyqvwi 27, 2010 Bs Zvwi`L D³ `ibvbx AbywôZ nq;

th`nZz, D<sup>3</sup> `ibvbx`Z `vwLjK...Z Bmy`qv`ii cÎ bs BLTC/HO/SEC/10/ ZvwiL Rvbyqvwi 27, 2010 Bs Gi gva`tg Dwj-wLZ e`_©Zv Z_v weavb jsNb mspvš— th e`vL`v cÖ`vb Kiv nq Zv m`š—vIRbK bv nlqvq Kwgk`bi wbKU MÖnb`hvM` e`j we`ewPZ nqwb;
Pjgvb.....cvZv- 2

cvZv- 2

bs- GmBwm/Gb`dvm©`gU/614/2007/
ZvwiLt GwcÖj 21, 2010 Bs

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

†h†nZz, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj†b D³ Bmy"qvi
Gi cwiPvjbv cl©†`i mKj cwiPvj†Ki D³ifc e" _©Zv Securities and Exchange Ordinance,
1969 Gi section 22 Gi Aaxb kvw—†hvM" Aciva; Ges

**†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†kvwaZ] †Z cÖ`Ë ¶lgZve†j:-

(1) evsjv†`k wjd †Uve"v†Kv †Kvǎúvbx wjwg†UW Gi **†Pqvig`vb, Rbve G.**

**Avn†g` BDmyd Gi** Dci 02 (`yB) j¶ UvKv Rwigvbw avh©" Kij hv AÎ Av†`†ki
15 (c†bi) w`†bi g†a" ÔwmwKDwiwUR I G.†PÄ KwgkbÕ 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

Rbve G. Avn‡g` BDmyd, ‡Pqvig``vb, **evsjv‡`k wjd †Uve``v‡Kv †Kvꜥúvbx wjwg‡UW**