No. SEC/Enforcement/651/2008/527 **By Registered with A/D**
July 14, 2009

M/s Mahfel Huq & Co.
Chartered Accountants
BCIC Tower (4th Floor)
34, Topkhana Road, Dhaka-1000

Sub: Non-compliance with the securities related laws in connection with audited financial statements of Bangladesh Dyeing and Finishing Industries Limited (Issuer) for the year ended on December 31, 2007: Warning.

This refers to the Commission's show cause cum hearing notice No. SEC/Enforcement/651/2008/187(A) dated February 11, 2009, based on which the hearing was conducted on May 06, 2009 and your explanations submitted to the Commission vide letter dated May 05, 2009, in respect of the said notice.

The Commission, considering your explanations/submissions, has decided to dispose of the proceedings against yourselves, by placing on record the Commission's dissatisfaction on the default/contravention made by you, with a warning to ensure compliance of all securities related laws in future.

Please note that this disposal does not absolve you from your lawful responsibilities/obligations to any person, if affected, as a result of your above said default/contravention.

For the Securities and Exchange Commission

Md. Monsur Rahman
Deputy Director

Copy to:
1. Bangladesh Dyeing and Finishing Industries Limited (Issuer)
2. President, Institute of Chartered Accountants of Bangladesh
3. Chief Executive Officer, Dhaka Stock Exchange Ltd.
4. Chief Executive Officer, Chittagong Stock Exchange Ltd.
5. Executive Director (R & D), SEC
6. Director (MIS) SEC
7. Director (CFD), SEC
8. Chairman's Office, SEC

bs- GmBwm/Gb‡dvm‡g›U/**651/2007/487** ‡iwR÷vW GwW
ZwiL: RjvB 01, 2009 Bs

Rbve w`DwKb›`b †KRwilqvj, e¨e¯vcbv cwiPvjK
Rbve A‡kvK †KRwilqvj, cwiPvjK
Rbve DËg †KRwilqvj, cwiPvjK
Rbvev fMeZx †KRwilqvj, cwiPvjK
Rbvev KvÂb †KRwilqvj, cwiPvjK
Rbvev KvÂb †`ex †KRwilqvj, cwiPvjK
evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW
‡`v‡qj Kg‡c¬·, KYcvov, mvfvi
XvKv-1340

welq: **Av‡`k**

g‡nv`q,

Kwgk‡bi RjvB 01, 2009 Bs Zvwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/651/2007/481 n‡Z GmBwm/Gb‡dvm‡g›U/651/2007/486 Gi mZ¨wqZ Abywjwc Avcbvi AeMwZ I c‡qvRbxq e¨e¯v Mn‡bi Rb¨ GZ`ms‡M msh³ Kiv n‡jv|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g

†gvt gbmi ingvb
Dc-cwiPvjK

weZibt

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

AeMwZi Rb¨ Abywjwct

1. wbevnx cwiPvjK (GmAviGgAvBwm), GmBwm
2. cwiPvjK (Avi GÛ wW), GmBwm
3. cwiPvjK (GgAvBGm), GmBwm
4. cwiPvjK (wmGdwW), GmBwm
5. cwiPvjK (AvBb), GmBwm
6. cvewjK †idv‡iÝ i“g, GmBwm
7. ‡Pqvig¨vb g‡nv`‡qi `ßi, GmBwm

bs- GmBwm/Gb‡dvm‡g›U/651/2007/ **ZvwiLt ………………., 2009 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D‡jøL 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‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš— Kvhw` m¤úv`b ceK GZ`msw¯ó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Bm¨qvi, D³ wbixw¶Z Aw_K weeiYx‡Z, Ab¨v‡b¨i g‡a¨, 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv "Accounts Receivables" e‡j D‡jøL Ki‡j I Zvi †Kvb Mnb‡hvM¨ e¨vL¨v Kwgk‡bi wb‡`k †gvZv‡eK c`vb Ki‡Z cv‡iwb;

‡h‡nZ, cieZx‡Z Kwgkb KZK ïbvbx Mnb Kv‡j Bm¨qvi DwjøwLZ mg`q A_ †Kv¤úvbxi mn‡hvMx cwZôvb mg‡ni Dbq‡bi Rb¨ c`vb Kiv n‡q‡Q e‡j Rvbvq Ges G msµvš— GKwU ZvwjKvI Kwgkb‡K c`vb K‡i hv‡Z †`Lv hvq †h, D³ A_ c`vb 1997 mvj †_‡K ïi" n‡q‡Q Ges ZLb †_‡KB Aw_K cwZ‡e`‡b Zv "Accounts Receivables" e‡j D‡jøL Kiv n‡q‡Q;

‡h‡nZ, Dc‡iv³ welq n‡Z cwijw¶Z nq †h, Bm¨qvi KZK D‡jøwLZ wecj cwigvb A_ †Kvbi¸c Aw_K mweav (†hgb- m` BZ¨vw`) e¨ZxZB Bm¨qv‡ii LvZ †_‡K ¯vbvši Kiv n‡q‡Q hvi mwVK I cY Z_¨ Aw_K weeiYx‡Z h_vwbq‡g cwZdwjZ bv nIqvq Bm¨qv‡ii mvaviY †kqvi‡nvìviMY c‡qvRbxq Z_¨ cwß †_‡K ewÂZ Z_v Zviv e¨vcKfv‡e ¶wZM¯— n‡q‡Q;

‡h‡nZ, Aw_K cwZ‡e`b Abhvqx Bm¨qv‡ii cwi‡kwaZ gjab 12.00 (evi) †KwU UvKv wKš‘ Bm¨qvi Zvi cwi‡kwaZ gja‡bi wZb ¸‡bi AwaK A_ (Uvt 36,53,87,314) Zvi mn‡hvMx cwZôvbmgn‡K webv Li‡P e¨envi Ki‡Z w`‡q‡Q A_P D³ Bm¨qvi `xNw`b hver Zvi †kqvi‡nvìvi‡`i‡K †Kvbi¸c jf¨vsk c`vb Ki‡Z e¨_ n‡q‡Q;

‡h‡nZ, Kwgk‡bi we‡ePbvq, cwRevRv‡i wewb‡qvMKvixM‡Yi ¯v_ i¶vi j‡¶¨, D‡jøwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv Av`vqceK Bm¨qv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš— cgvbw` Kwgk‡b `wLj Kivi Rb¨ Bm¨qvi Ges Dnvi c‡Z¨K cwiPvjK‡K wb‡`kbv c`vb Kiv c‡qvRb I mgxPxb weavq Kwgkb, DwjøwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A ‡Z c`Ë ¶gZve‡j, D‡jøwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv †m‡Þ¤^i 15, 2008 Bs Zvwi‡Li g‡a¨ 12% m` mn Av`vq ceK Bm¨qv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš— cgvbw` cieZx 07 (mvZ) w`‡bi g‡a¨ Kwgk‡b `wLj Kivi Rb¨ Bm¨qvi Ges Dnvi c‡Z¨K cwiPvjK‡K Kwgk‡bi cÎ bs- GmBwm/Gb‡dvm‡g›U/651/2007/1076 ZvwiL RjvB 30, 2008 Bs Gi gva¨‡g wb‡`k c`vb K‡i;

‡h‡nZ, Bm¨qvi Ges Dnvi cwiPvjKMY Kwgk‡bi DwjøwLZ wb‡`kbv cwicvj‡b e¨_ nq hv B"QvKZ e‡j Kwgk‡bi wbKU we‡ewPZ n‡q‡Q Ges Bnvi djk"wZ‡Z D³ Bm¨qvi †Kv¤úvbxi †kqv‡i wewb‡qvMKvixM‡Yi ¯v_ Z_v cwRevRv‡ii ksLjv I Dbqb ¶wZM¯— n‡q‡Q;

Pjgvb…………cvZv-2

bs- GmBwm/Gb‡dvm©‡g›U/651/2007/ **ZvwiLt ...., 2009 Bs**

‡h‡nZ, Bm¨¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 ZvwiL Rvbqvix 22, 2009 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 07, 2009 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs BDFIL/SEC/03/2009 ZvwiL Rb 07, 2009 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨qv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨qv‡ii D³ e¨vL¨v m‡švlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hvi wmwKDwiwUR msµvš— AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvjKM‡Yi D³ i/c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwiewRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK I e¨e¯vcbv cwiPvj‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW Gi e¨e¯vcbv cwiPvjK Rbve w`DwKb›`b †KRwiIqvj Gi Dci 25 (cwPk) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZvwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii e¨e¯vcbv cwiPvjK Rbve w`DwKb›`b †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbve w`DwKb›`b †KRwiIqvj, e¨e¯vcbv cwiPvjK
evsjv‡`k WvBs GÛ wdwbwks BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/651/2007/ **ZwiLt ...., 2009 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D‡jL 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‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤i 31, 2006 Bs Zwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (weivaex wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Bm¨qvi, D³ wbixw¶Z Aw_K weeiYx‡Z, Ab¨v‡b¨i g‡a¨, 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv "Accounts Receivables" e‡j D‡jL Ki‡j I Zvi †Kvb Mnb‡hvM¨ e¨vL¨v Kwgk‡bi wb‡`k †gvZv‡eK c`vb Ki‡Z cv‡iwb;

‡h‡nZ, cieZx‡Z Kwgkb KZK ïbvbx Mnb Kv‡j Bm¨qvi DwjwLZ mg`q A_ †Kv¤úvbxi mn‡hvMx cwZôvb mg‡ni Dbq‡bi Rb¨ c`vb Kiv n‡q‡Q e‡j Rvbvq Ges G msµvš GKwU ZvwjKvI Kwgkb‡K c`vb K‡i hv‡Z †`Lv hvq †h, D³ A_ c`vb 1997 mvj †_‡K ïi" n‡q‡Q Ges ZLb †_‡KB Aw_K cwZ‡e`‡b Zv "Accounts Receivables" e‡j D‡jL Kiv n‡q‡Q;

‡h‡nZ, Dc‡iv³ welq n‡Z cwijw¶Z nq †h, Bm¨qvi KZK D‡jwLZ wecj cwigvb A_ †Kvbi¦c Aw_K mweav (†hgb- m` BZ¨w`) e¨ZxZB Bm¨qv‡ii LvZ †_‡K ¯vbvši Kiv n‡q‡Q hvi mwVK I cY Z_¨ Aw_K weeiYx‡Z h_wbq‡g cwZdwjZ bv nIqvq Bm¨qv‡ii mvaviY †kqvi‡nvìviMY c‡qvRbxq Z_¨ cwß †_‡K ewÂZ Z_v Zviv e¨vcKfv‡e ¶wZM¯ n‡q‡Q;

‡h‡nZ, Aw_K cwZ‡e`b Abhvqx Bm¨qv‡ii cwi‡kwaZ gjab 12.00 (evi) †KwU UvKv wKš Bm¨qvi Zvi cwi‡kwaZ gja‡bi wZb ¸‡bi AwaK A_ (Uvt 36,53,87,314) Zvi mn‡hvMx cwZôvbmgn‡K webv Li‡P e¨envi Ki‡Z w`‡q‡Q A_P D³ Bm¨qvi `xNw`b hver Zvi †kqvi‡nvìvi‡`i‡K †Kvbi¦c jf¨vsk c`vb Ki‡Z e¨_ n‡q‡Q;

‡h‡nZ, Kwgk‡bi we‡ePbvq, cwRevRv‡i wewb‡qvMKvixM‡Yi ¯v_ i¶vi j‡¶¨, D‡jwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv Av`vqceK Bm¨qv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš cgvbw` Kwgk‡b `wLj Kivi Rb¨ Bm¨qvi Ges Dnvi c‡Z¨K cwiPvjK‡K wb‡`kbv c`vb Kiv c‡qvRb I mgxPxb weavq Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A ‡Z c`Ë ¶gZve‡j, D‡jwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv †m‡Þ¤i 15, 2008 Bs Zwi‡Li g‡a¨ 12% m` mn Av`vq ceK Bm¨qv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš cgvbw` cieZx 07 (mvZ) w`‡bi g‡a¨ Kwgk‡b `wLj Kivi Rb¨ Bm¨qvi Ges Dnvi c‡Z¨K cwiPvjK‡K Kwgk‡bi cÎ bs- GmBwm/Gb‡dvm‡g›U/651/2007/1076 ZwiL RjvB 30, 2008 Bs Gi gva¨‡g wb‡`k c`vb K‡i;

‡h‡nZ, Bm¨qvi Ges Dnvi cwiPvjKMY Kwgk‡bi DwjwLZ wb‡`kbv cwicvj‡b e¨_ nq hv B"QvKZ e‡j Kwgk‡bi wbKU we‡ewPZ n‡q‡Q Ges Bnvi djk"wZ‡Z D³ Bm¨qvi †Kv¤úvbxi †kqvi wewb‡qvMKvixM‡Yi ¯v_ Z_v cwRevRv‡ii ksLjv I Dbqb ¶wZM¯ n‡q‡Q;

Pjgvb............cvZv-2

bs- GmBwm/Gb‡dvm©‡g›U/651/2007/ **ZwiLt ...., 2009 Bs**

‡h‡nZ, Bm¨ v‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 ZwiL Rvbqvix 22, 2009 Bs Gi gva¨‡g Bm¨ vi I Dnvi cwiPvjKM‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 07, 2009 Bs Zwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨ v‡ii cÎ bs BDFIL/SEC/03/2009 ZwiL Rb 07, 2009 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_¨ weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨ v‡ii D³ jsNb B”QvKZ e‡j cZxqgvb nq Z_¨ Bm¨ v‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨ vi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwiPvjbvaZKvix hvi wmwKDwiwUR msµvšÍ AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨ vi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvjKM‡Yi D³ i¦c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Acivi; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨ v‡ii c‡Z¨K cwiPvjK I e¨e¯vcbv cwiPvj‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW Gi cwiPvjK Rbve A‡kvK †KRwiIqvj Gi Dci 25 (cwPk) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‚‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨ v‡ii cwiPvjK Rbve A‡kvK †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbve A‡kvK †KRwiIqvj, cwiPvjK
evsjv‡`k WvBs GÛ wdwbwks BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/651/2007/ **ZwiLt ...., 2009 Bs**

Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjøwLZ);

‡h‡nZz, Securities and Exchange Rules, 1987 Gi rule 12(2) G D‡jøL 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 Abhvqx Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c~ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (weweae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš— Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Bm¨yqvi, D³ wbixw¶Z Aw_K weeiYx‡Z, Ab¨v‡b¨i g‡a¨, 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv "Accounts Receivables" e‡j D‡jøL Ki‡j I Zvi †Kvb Mnb‡hvM¨ e¨vL¨v Kwgk‡bi wb‡`k †gvZv‡eK c`vb Ki‡Z cv‡iwb;

‡h‡nZz, cieZx‡Z Kwgkb KZK ïbvbx Mnb Kv‡j Bm¨yqvi DwjøwLZ mg`q A\_ †Kv¤úvbxi mn‡hvMx cwZôvb mg‡ni Dbq‡bi Rb¨ c`vb Kiv n‡q‡Q e‡j Rvbvq Ges G msµvš— GKwU ZvwjKvI Kwgkb‡K c`vb K‡i hv‡Z †`Lv hvq †h, D³ A_ c`vb 1997 mvj †\_‡K ïi" n‡q‡Q Ges ZLb †\_‡KB Aw\_K cwZ‡e`‡b Zv "Accounts Receivables" e‡j D‡jøL Kiv n‡q‡Q;

‡h‡nZz, Dc‡iv³ welq n‡Z cwijw¶Z nq †h, Bm¨yqvi KZK D‡jøwLZ wecj cwigvb A_ †Kvbi/c Aw_K mweav (†hgb- m` BZ¨vw`) e¨ZxZB Bm¨yq‡ii LvZ †_‡K ~vbvšÍi Kiv n‡q‡Q hvi mvVK I cY Z_¨ Aw_K weeiYx‡Z h_vbq‡g cwZdwjZ bv nIqvq Bm¨yq‡ii mvaviY †kqvi‡nvìviMY c‡qvRbxq Z_¨ cvß †_‡KewÂZ Z_v Zviv e¨vcKfv‡e ¶wZM~ n‡q‡Q;

‡h‡nZz, Aw_K cwZ‡e`b Abhvqx Bm¨yq‡ii cwi‡kwaZ gjab 12.00 (evi) †KwU UvKv wKš— Bm¨yqvi Zvi cwi‡kwaZ gja‡bi wZb ¸‡bi AwaK A\_ (UvKv 36,53,87,314) Zvi mn‡hvMx cwZôvbmgn‡K webv Li‡P e¨envi Ki‡Z w`‡q‡Q A_P D³ Bm¨yqvi `xNw`b hver Zvi †kqvi‡nvìvi‡`i‡K †Kvbi/c jf¨vsk c`vb Ki‡Z e¨_ n‡q‡Q;

‡h‡nZz, Kwgk‡bi we‡ePbvq, cwRevRv‡i wewb‡qvMKvixM‡Yi ~v_ i¶vi j‡¶¨, D‡jøwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv Av`vqceK Bm¨yq‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš— cgvbw` Kwgk‡b `wLj Kivi Rb¨ Bm¨yqvi Ges Dnvi c‡Z¨K cwiPvjK‡K wb‡`kbv c`vb Kiv c‡qvRb I mgxPxb weavq Kwgkb, DwjøwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A ‡Z c`Ë ¶gZve‡j, D‡jøwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv †m‡Þ¤^i 15, 2008 Bs Zvwi‡Li g‡a¨ 12% m` mn Av`vq ceK Bm¨yq‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš— cgvbw` cieZx 07 (mvZ) w`‡bi g‡a¨ Kwgk‡b `wLj Kivi Rb¨ Bm¨yqvi Ges Dnvi c‡Z¨K cwiPvjK‡K Kwgk‡bi cÎ bs- GmBwm/Gb‡dvm‡g›U/651/2007/1076 ZvwiL RjvB 30, 2008 Bs Gi gva¨‡g wb‡`k c`vb K‡i;

‡h‡nZz, Bm¨yqvi Ges Dnvi cwiPvjKMY Kwgk‡bi DwjøwLZ wb‡`kbv cwicvj‡b e¨_ nq hv B"QvKZ e‡j Kwgk‡bi wbKU we‡ewPZ n‡q‡Q Ges Bnvi djk"wZ‡Z D³ Bm¨yqvi †Kv¤úvbxi †kqv‡i wewb‡qvMKvixM‡Yi ~v_ Z_v cwRevRv‡ii ksLjv I Dbqb ¶wZM~ n‡q‡Q;

Pjgvb............cvZv-2

cvZv-2

bs- GmBwm/Gb‡dvm©‡g›U/651/2007/ **ZvwiLt ...., 2009 Bs**

‡h‡nZ, Bm¨¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 ZvwiL Rvbqvix 22, 2009 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rb 07, 2009 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs BDFIL/SEC/03/2009 ZvwiL Rb 07, 2009 Bs Gi gva¨‡g DwjwLZ e¨\_Zv Z\_v weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨qv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨qv‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hvi wmwKDwiwUR msµvšÍ AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvjKM‡Yi D³ i/c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK I e¨e¯vcbv cwiPvj‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k WvBs GÛ wdwbwks BÛvóR wjwg‡UW Gi cwiPvjK Rbve DËg †KRwiIqvj Gi Dci 25 (cwPk) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb© Gi AbK‚‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZvwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii cwiPvjK Rbve DËg †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbve DËg †KRwiIqvj, cwiPvjK
evsjv‡`k WvBs GÛ wdwbwks BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/651/2007/ ZwiLt ...., 2009 Bs

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D‡jL 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‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤i 31, 2006 Bs Zwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Bm¨qvi, D³ wbixw¶Z Aw_K weeiYx‡Z, Ab¨v‡b¨i g‡a¨, 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv "Accounts Receivables" e‡j D‡jL Ki‡j I Zvi †Kvb Mnb‡hvM¨ e¨vL¨v Kwgk‡bi wb‡`k †gvZv‡eK c`vb Ki‡Z cv‡iwb;

‡h‡nZ, cieZx‡Z Kwgkb KZK ïbvbx Mnb Kv‡j Bm¨qvi DwjwLZ mg`q A\_ †Kv¤úvbxi mn‡hvMx cwZôvb mg‡ni Dbq‡bi Rb¨ c`vb Kiv n‡q‡Q e‡j Rvbvq Ges G msµvš GKwU ZvwjKvI Kwgkb‡K c`vb K‡i hv‡Z †`Lv hvq †h, D³ A_ c`vb 1997 mvj †\_‡K ïi" n‡q‡Q Ges ZLb †\_‡KB Aw\_K cwZ‡e`‡b Zv "Accounts Receivables" e‡j D‡jL Kiv n‡q‡Q;

‡h‡nZ, Dc‡iv³ welq n‡Z cwijw¶Z nq †h, Bm¨qvi KZK D‡jwLZ wecj cwigvb A_ †Kvbi¦c Aw_K mweav (†hgb- m` BZ¨w`) e¨ZxZB Bm¨qv‡ii LvZ †_‡K ¯vbvšÍi Kiv n‡q‡Q hvi mwVK I cY Z_¨ Aw_K weeiYx‡Z h_vh_bq‡g cwZdwjZ bv nIqvq Bm¨qv‡ii mvaviY †kqvi‡nvìviMY c‡qvRbxq Z_¨ cwß †_‡K ewÂZ Z_v Zvi\v e¨vcKfv‡e ¶wZM¯ n‡q‡Q;

‡h‡nZ, Aw_K cwZ‡e`b Abhvqx Bm¨qv‡ii cwi‡kwaZ gjab 12.00 (evi) †KwU UvKv wKš Bm¨qvi Zvi cwi‡kwaZ gja‡bi wZb ¸‡bi AwaK A\_ (Uvt 36,53,87,314) Zvi mn‡hvMx cwZôvbmgn‡K webv Li‡P e¨envi Ki‡Z w`‡q‡Q A_P D³ Bm¨qvi `xNw`b hver Zvi †kqvi‡nvìvi‡`i‡K †Kvbi¦c jf¨vsk c`vb Ki‡Z e¨_ n‡q‡Q;

‡h‡nZ, Kwgk‡bi we‡ePbvq, cwRevRv‡i wewb‡qvMKvixM‡Yi ¯v_ i¶vi j‡¶¨, D‡jwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv Av`vqceK Bm¨qv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš cgvbw` Kwgk‡b `wLj Kivi Rb¨ Bm¨qvi Ges Dnvi c‡Z¨K cwiPvjK‡K wb‡`kbv c`vb Kiv c‡qvRb I mgxPxb weavq Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A ‡Z c`Ë ¶gZve‡j, D‡jwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv †m‡Þ¤i 15, 2008 Bs Zvwi‡Li g‡a¨ 12% m` mn Av`vq ceK Bm¨qv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš cgvbw` cieZx 07 (mvZ) w`‡bi g‡a¨ Kwgk‡b `wLj Kivi Rb¨ Bm¨qvi Ges Dnvi c‡Z¨K cwiPvjK‡K Kwgk‡bi cÎ bs- GmBwm/Gb‡dvm‡g›U/651/2007/1076 ZwiL RjvB 30, 2008 Bs Gi gva¨‡g wb‡`k c`vb K‡i;

‡h‡nZ, Bm¨qvi Ges Dnvi cwiPvjKMY Kwgk‡bi DwjwLZ wb‡`kbv cwicvj‡b e¨_ nq hv B"QvKZ e‡j Kwgk‡bi wbKU we‡ewPZ n‡q‡Q Ges Bnvi djk"wZ‡Z D³ Bm¨qvi †Kv¤úvbxi †kqv‡i wewb‡qvMKvixM‡Yi ¯v_ Z_v cwRevRv‡ii ksLjv I Dbqb ¶wZM¯ n‡q‡Q;

Pjgvb............cvZv-2

bs- GmBwm/Gb‡dvm©‡g›U/651/2007/ **ZwiLt ...., 2009 Bs**

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 ZwiL Rvbqvix 22, 2009 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 07, 2009 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs BDFIL/SEC/03/2009 ZwiL Rb 07, 2009 Bs Gi gva¨‡g DwjwLZ e¨\_Zv Z\_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨qv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨qv‡ii D³ e¨vL¨v m‡šv I RbK bv n I qvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hviv wmwKDwiwUR msµvš— AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvjKM‡Yi D³ i{c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwReviv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK I e¨e¯vcbv cwiPvj‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k WvBs GÛ wdwbwks BÛwóR wjwg‡UW Gi cwiPvjK Rbvev fMeZx †KRwi I qvj Gi Dci 25 (cwPk) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Õ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii cwiPvjK Rbvev fMeZx †KRwi I qvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ Rwigvbv I avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbvev fMeZx †KRwi I qvj, cwiPvjK
evsjv‡`k WvBs GÛ wdwbwks BÛwóR wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/651/2007/ **ZvwiLt ...., 2009 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D‡jøL 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‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (weivaex wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvšÍ Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Bm¨qvi, D³ wbixw¶Z Aw_K weeiYx‡Z, Ab¨v‡b¨i g‡a¨, 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv "Accounts Receivables" e‡j D‡jøL Ki‡j I Zvi †Kvb Mnb‡hvM¨ e¨vL¨v Kwgk‡bi wb‡`k †gvZv‡eK c`vb Ki‡Z cv‡iwb;

‡h‡nZ, cieZx‡Z Kwgkb KZK ïbvbx Mnb Kv‡j Bm¨qvi DwjøwLZ mg`q A\_ †Kv¤úvbxi mn‡hvMx cwZôvb mg‡ni Dbq‡bi Rb¨ c`vb Kiv n‡q‡Q e‡j Rvbvq Ges G msµvšÍ GKwU ZvwjKvI Kwgkb‡K c`vb K‡i hv‡Z †`Lv hvq †h, D³ A_ c`vb 1997 mvj †\_‡K ïi" n‡q‡Q Ges ZLb †\_‡KB Aw\_K cwZ‡e`‡b Zv "Accounts Receivables" e‡j D‡jøL Kiv n‡q‡Q;

‡h‡nZ, Dc‡iv³ welq n‡Z cwijw¶Z nq †h, Bm¨qvi KZK D‡jøwLZ wecj cwigvb A_ †Kvbi/c Aw_K mweav (†hgb- m` BZ¨vw`) e¨ZxZB Bm¨qv‡ii LvZ †_‡K ¯vbvšÍi Kiv n‡q‡Q hvi mvVK I cY Z_¨ Aw_K weeiYx‡Z h_wbq‡g cwZdwjZ bv nIqvq Bm¨qv‡ii mvaviY †kqvi‡nvìviMY c‡qvRbxq Z_¨ cvwß †_‡K ewÂZ Z_v Zviv e¨vcKfv‡e ¶wZM¯Í n‡q‡Q;

‡h‡nZ, Aw_K cwZ‡e`b Abhvqx Bm¨qv‡ii cwi‡kwaZ gjab 12.00 (evi) †KwU UvKv wKš' Bm¨qvi Zvi cwi‡kwaZ gja‡bi wZb ¸‡bi AwaK A\_ (Uvt 36,53,87,314) Zvi mn‡hvMx cwZôvbmgn‡K webv Li‡P e¨envi Ki‡Z w`‡q‡Q A_P D³ Bm¨qvi `xNw`b hver Zvi †kqvi‡nvìvi‡`i‡K †Kvbi/c jf¨vsk c`vb Ki‡Z e¨_ n‡q‡Q;

‡h‡nZ, Kwgk‡bi we‡ePbvq, cwRevRv‡i wewb‡qvMKvixM‡Yi ¯v_ i¶vi j‡¶¨, D‡jøwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv Av`vqceK Bm¨qv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvšÍ cgvbw` Kwgk‡b `vwLj Kivi Rb¨ Bm¨qvi Ges Dnvi c‡Z¨K cwiPvjK‡K wb‡`kbv c`vb Kiv c‡qvRb I mgxPxb weavq Kwgkb, DwjøwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A ‡Z c`Ë ¶gZve‡j, D‡jøwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv †m‡Þ¤^i 15, 2008 Bs Zvwi‡Li g‡a¨ 12% m` mn Av`vq ceK Bm¨qv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvšÍ cgvbw` cieZx 07 (mvZ) w`‡bi g‡a¨ Kwgk‡b `vwLj Kivi Rb¨ Bm¨qvi Ges Dnvi c‡Z¨K cwiPvjK‡K Kwgk‡bi cÎ bs- GmBwm/Gb‡dvm‡g›U/651/2007/1076 ZvwiL RjvB 30, 2008 Bs Gi gva¨‡g wb‡`k c`vb K‡i;

‡h‡nZ, Bm¨qvi Ges Dnvi cwiPvjKMY Kwgk‡bi DwjøwLZ wb‡`kbv cwicvj‡b e¨_ nq hv B"QvKZ e‡j Kwgk‡bi wbKU we‡ewPZ n‡q‡Q Ges Bnvi djk"wZ‡Z D³ Bm¨qvi †Kv¤úvbxi †kqvi wewb‡qvMKvixM‡Yi ¯v_ Z_v cwRevRv‡ii ksLjv I Dbqb ¶wZM¯Í n‡q‡Q;

Pjgvb............cvZv-2

bs- GmBwm/Gb‡dvm©‡g›U/651/2007/ **ZvwiLt ...., 2009 Bs**

‡h‡nZ, Bm¨zv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 ZvwiL Rvbyqvix 22, 2009 Bs Gi gva¨‡g Bm¨zvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rb 07, 2009 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨zv‡ii cÎ bs BDFIL/SEC/03/2009 ZvwiL Rb 07, 2009 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_¨ weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨zv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_¨ Bm¨zv‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨zvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hvivi wmwKDwiwUR msµvš— AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨zvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvjKM‡Yi D³i¦c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯—‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨zv‡ii c‡Z¨K cwiPvjK I e¨e¯vcbv cwiPvj‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW Gi cwiPvjK Rbvev KvÂb †KRwiIqvj Gi Dci 25 (cuPk) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Õ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZvwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨zv‡ii cwiPvjK Rbvev KvÂb †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ Rwigvbv I avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbvev KvÂb †KRwiIqvj, cwiPvjK
evsjv‡`k WvBs GÛ wdwbwks BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/651/2007/ ZvwiLt ...., 2009 Bs

Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k WvBs GÛ wdwbwks BÛvwóR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yviÕ e‡j DwjøwLZ);

‡h‡nZz, Securities and Exchange Rules, 1987 Gi rule 12(2) G D‡jøL 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 Abhvqx Bm¨yvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Bm¨yvi, D³ wbixw¶Z Avw_K weeiYx‡Z, Ab¨v‡b¨i g‡a¨, 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv "Accounts Receivables" e‡j D‡jL Ki‡j I Zvi †Kvb Mnb‡hvM¨ e¨vL¨v Kwgk‡bi wb‡`k †gvZv‡eK c`vb Ki‡Z cv‡iwb;

‡h‡nZz, cieZx‡Z Kwgkb KZK ïbvbx Mnb Kv‡j Bm¨yvi DwjøwLZ mg`q A_ †Kv¤úvbxi mn‡hvMx cwZôvb mg‡ni Dbq‡bi Rb¨ c`vb Kiv n‡q‡Q e‡j Rvbvq Ges G msµvš GKwU ZvwjKvI Kwgkb‡K c`vb K‡i hv‡Z †`Lv hvq †h, D³ A_ c`vb 1997 mvj †_‡K ïi" n‡q‡Q Ges ZLb †_‡KB Avw_K cwZ‡e`‡b Zv "Accounts Receivables" e‡j D‡jL Kiv n‡q‡Q;

‡h‡nZz, Dc‡iv³ welq n‡Z cwijw¶Z nq †h, Bm¨yvi KZK D‡jwLZ wecj cwigvb A_ †Kvbi¦c Avw_K mweav (†hgb- m` BZ¨vw`) e¨ZxZB Bm¨yv‡ii LvZ †_‡K ¯vbvšÍi Kiv n‡q‡Q hvi mwVK I cY Z_¨ Avw_K weeiYx‡Z h_wbq‡g cwZdwjZ bv nIqvq Bm¨yv‡ii mvaviY †kqvi‡nvìviMY c‡qvRbxq Z_¨ cvß †_‡K ewÂZ Z_v Zviv e¨vcKfv‡e ¶wZM¯ n‡q‡Q;

‡h‡nZz, Avw_K cwZ‡e`b Abhvqx Bm¨yv‡ii cwi‡kwaZ gjab 12.00 (evi) †KwU UvKv wKš Bm¨yvi Zvi cwi‡kwaZ gja‡bi wZb ¸‡bi AwaK A_ (Uvt 36,53,87,314) Zvi mn‡hvMx cwZôvbmgn‡K webv Li‡P e¨envi Ki‡Z w`‡q‡Q A_P D³ Bm¨yvi `xNw`b hver Zvi †kqvi‡nvìvi‡`i‡K †Kvbi¦c jf¨vsk c`vb Ki‡Z e¨_ n‡q‡Q;

‡h‡nZz, Kwgk‡bi we‡ePbvq, cwRevRv‡i wewb‡qvMKvixM‡Yi ¯v_ i¶vi j‡¶¨, D‡jwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv Av`vqceK Bm¨yv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš cgvbw` Kwgk‡b `wLj Kivi Rb¨ Bm¨yvi Ges Dnvi c‡Z¨K cwiPvjK‡K wb‡`kbv c`vb Kiv c‡qvRb I mgxPxb weavq Kwgkb, DwjøwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A ‡Z c`Ë ¶gZve‡j, D‡jwLZ 36,53,87,314.00 (QwÎk †KwU †Zàvb j¶ mvZwk nvRvi wZbkZ †PŠÏ) UvKv †m‡Þ¤^i 15, 2008 Bs Zvwi‡Li g‡a¨ 12% m` mn Av`vq ceK Bm¨yv‡ii e¨vsK wnmv‡e Rgv K‡i G msµvš cgvbw` cieZx 07 (mvZ) w`‡bi g‡a¨ Kwgk‡b `wLj Kivi Rb¨ Bm¨yvi Ges Dnvi c‡Z¨K cwiPvjK‡K Kwgk‡bi cÎ bs- GmBwm/Gb‡dvm‡g›U/651/2007/1076 ZvwiL RjvB 30, 2008 Bs Gi gva¨‡g wb‡`k c`vb K‡i;

‡h‡nZz, Bm¨yvi Ges Dnvi cwiPvjKMY Kwgk‡bi DwjøwLZ wb‡`kbv cwicvj‡b e¨_ nq hv B"QvKZ e‡j Kwgk‡bi wbKU we‡ewPZ n‡q‡Q Ges Bnvi djk"wZ‡Z D³ Bm¨yvi †Kv¤úvbxi †kqv‡i wewb‡qvMKvixM‡Yi ¯v_ Z_v cwRevRv‡ii ksLjv I Dbqb ¶wZM¯ n‡q‡Q;

Pjgvb............cvZv-2

bs- GmBwm/Gb‡dvm©‡g›U/651/2007/ **ZvwiLt ...., 2009 Bs**

‡h‡nZ, Bm¨yv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 ZvwiL Rvbqvix 22, 2009 Bs Gi gva¨‡g Bm¨yvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 07, 2009 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨yv‡ii cÎ bs BDFIL/SEC/03/2009 ZvwiL Rb 07, 2009 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_¨ weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨yv‡ii D³ jsNb B”QvKZ e‡j cZxqgvb nq Z_¨ Bm¨yv‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨yvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hvi v wmwKDwiwUR msµvšÍ AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨yvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvjKM‡Yi D³ i/c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨yv‡ii c‡Z¨K cwiPvjK I e¨e¯vcbv cwiPvj‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k WvBs GÛ wdwbwks BÛvóR wjwg‡UW Gi cwiPvjK Rbvev KvÂb †`ex †KRwiIqvj Gi Dci 25 (cwPk) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Õ Gi AbK‚‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZvwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨yv‡ii cwiPvjK Rbvev KvÂb †`ex †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ Rwigvbv I avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbvev KvÂb †`ex †KRwiIqvj, cwiPvjK
evsjv‡`k WvBs GÛ wdwbwks BÛvw÷R wjwg‡UW