

No. SEC/Enforcement/651/2008/527
July 14, 2009

By Registered with A/D

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- GmBm/Gb#dvm#g>U/651/2007/487
ZwiL: RjvB 01, 2009 Bs

‡iR ÷ vW Gw

Rbve w`DwKb>`b †KRwi lqvj, e`e`vcbv cwiPvjK
Rbve A†kvK †KRwi lqvj, cwiPvjK
Rbve DËg †KRwi lqvj, cwiPvjK
Rbvev fMeZx †KRwi lqvj, cwiPvjK
Rbvev KvÂb †KRwi lqvj, cwiPvjK
Rbvev KvÂb †`ex †KRwi lqvj, cwiPvjK
evsjv†`k WwBs GÛ wdbwks BÛwóR wjwg†UW
‡`v†qj Kg†c ·, KYcrov, mvfvi
XvKv-1340

welq: **Av†`k**

g†nv`q,

Kwgk†bi RjvB 01, 2009 Bs Zwi†Li Av†`k bs GmBm/Gb#dvm#g>U/651/2007/481 n†Z
GmBm/Gb#dvm#g>U/651/2007/486 Gi mZ`wqZ Abwj#c Avcbv AeMwZ I c†qvRbxq e`e`v Mn†bi Rb` GZ`ms†M
msh³ Kiv n†jv|

wmwKDwiUR I G · ‡PÄ Kwgk†bi Av†`kμ†g

†grt gbmi ingvb
Dc-ciPvjK

wZibt

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

AeMwZi Rb` Abwj†ct

1. wbevnx cwiPvjK (GmAviGgAvBm), GmBm
2. cwiPvjK (Avi GÛ w), GmBm
3. cwiPvjK (GgAvBGm), GmBm
4. cwiPvjK (wmGdW), GmBm
5. cwiPvjK (AvBb), GmBm
6. cvejK †idv†iY i`g, GmBm
7. ‡Pqvig`vb g†nv`†qi`ßi, GmBm

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK evsjvt`k WvBs GU dnbiks BÜóR wjgUW 'issuer' nmvte AfmZ (AZtci ðBmqvið eþj DñjLZ);

thnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DñjL itqQ 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.";

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmqvi wtmæi 31, 2006 Bs ZwiþL mgvß ermþi i Rb` c`ZKZ Aw_K weeiYx Bm` KþiþQ hv tgmvm gvK GU tKvs, PvUW GKvD>U`v>Um (weæx`wbix¶K) KZK wbix¶xZ nþqQ Ges D³ wbix¶¶v cWZðv, wbix¶¶v msµvš Kvhw` mæuv`b ceK GZ`msikó wbix¶¶v cWZte`b Bm` KþiþQ;

thnZ, Bmqvi, D³ wbix¶¶Z Aw_K weeiYxþZ, Abvþb`i gþa, 36,53,87,314.00 (Qñk tKwU tZàv j¶ mvZwk nvRvi wZbkZ tPš) UvKv "Accounts Receivables" eþj DñjL Kiþj I Zvi tKvb MnbþvM` e`vL`v Kigkþbi wb`k tgvZvteK c`vb KiþZ cvþib;

thnZ, cieZxþZ Kigkb KZK ibvbx Mnb Kvþj Bmqvi DñjLZ mg`q A\_ tKvævbx mnhvMx cWZðv mgþni Dbqþbi Rb` c`vb Kiv nþqQ eþj Rlvq Ges G msµvš GKU ZwjKvI KigkbþK c`vb Kþi hvþZ t`Lv hvq th, D³ A\_ c`vb 1997 mvj t`þK ði` nþqQ Ges ZLb t`þKB Aw\_K cWZte`þb Zv "Accounts Receivables" eþj DñjL Kiv nþqQ;

thnZ, Dctiv³ weiq nþZ cñj¶¶Z nq th, Bmqvi KZK DñjLZ wecj cñigv A_ tKvbi/c Aw_K mæav (thgb- m` BZ`w) e`ZxZB Bmqvþi i Lv t`þK vþvši Kiv nþqQ hvi mñVK I cY Z` Aw\_K weeiYxþZ h`wbqþg cñZdñjZ bv nIqvq Bmqvþi i mvaviY tkqvþnvþiMY cþqvRbxq Z` cñß t`þK eiÂZ Z_v Zviv e`vcKfþe ¶¶ZM` nþqQ;

thnZ, Aw_K cWZte`b Abhvqx Bmqvþi i cñiþkwaZ gjab 12.00 (evi) tKwU UvKv wš Bmqvi Zvi cñiþkwaZ gjaþbi wZb ,þbi AwK A\_ (Uvt 36,53,87,314) Zvi mnhvMx cWZðvmgnþK webv LiþP e`envi KiþZ w`þqþQ A\_P D³ Bmqvi `xNw`b hver Zvi tkqvþnvþiþ`iþK tKvbi/c jfvsk c`vb KiþZ e` nþqQ;

thnZ, Kigkþbi weþePbvq, cñRevRvþi weþþqvMKvixMþYi v`\_ i¶vi jþ¶, DñjLZ 36,53,87,314.00 (Qñk tKwU tZàv j¶ mvZwk nvRvi wZbkZ tPš) UvKv Av`vqceK Bmqvþi i e`vsk nmvte Rgv Kþi G msµvš cgvbw` Kigkþb `wLj Kivi Rb` Bmqvi Ges Dñvi cþZ`K cñiPvjKþK wb`kbv c`vb Kiv cþqvRb I mgxPxþ weavq Kigkb, DñjLZ hveZxq weiq weþePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A þZ c`E ¶gZvþj, DñjLZ 36,53,87,314.00 (Qñk tKwU tZàv j¶ mvZwk nvRvi wZbkZ tPš) UvKv tmtþæi 15, 2008 Bs ZwiþLi gþa 12% m` mn Av`vq ceK Bmqvþi i e`vsk nmvte Rgv Kþi G msµvš cgvbw` cieZx 07 (mvZ) w`þi gþa Kigkþb `wLj Kivi Rb` Bmqvi Ges Dñvi cþZ`K cñiPvjKþK Kigkþbi cñ bs- GmBim/Gbtdvm#g:U/651/2007/1076 ZwiL RjvB 30, 2008 Bs Gi gva`g wb`k c`vb Kþi;

thnZ, Bmqvi Ges Dñvi cñiPvjKMY Kigkþbi DñjLZ wb`kbv cñicvþþ e` nq hv B`QvKZ eþj Kigkþbi wBKU weþePZ nþqQ Ges Bñvi djK`ZþZ D³ Bmqvi tKvævbx tkqvþi weþþqvMKvixMþYi v`\_ Z\_v cñRevRvþi i ksLjv I Dbqb ¶¶ZM` nþqQ;

Rbve W`DwKb>`b †KRw i lqv j, e¨e⁻vcbv cwiPvjK
evs i v†`k WvBs GÛ WdwBwks BÛvw ÷ R w i q†UW

the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) 'issuer' nmte Afri (AZti Bmqv e; DjiLZ);

৷৷৷৷৷, Securities and Exchange Rules, 1987 ৷৷ rule 12(2) ৷৷ ৷৷৷৷ ৷৷৷৷৷ ৷৷, “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.”;

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qv i W#m#i 31, 2006 Bs Zwi#L mgvB
erm#ii Rb` c`ZKZ Aw_K weeiYx Bm` K#i#Q hv tgmvm gvK G# tKvs, PvUvW GKvD>U`v>Um (weae# wix#K) KZK
wix#XZ ntq#Q Ges D³ wix#v c#Z#b, wix#v ms#vŠ Kvh#` ma#v`b ceK GZ`ms#k# wix#v c#Z#e`b Bm` K#i#Q;

[illegible]

hñZ, cieZñZ Kñgb KZK ïbvx Mnb Kvñj Bmñqi DñjñLZ mgñq AññKñvñxi mññhñMñ cñZñvb mgñni Dbqñbi Rbññ cñvb Kiv nñqñQ eñj Rvñvq Ges G msñvñ GKñU ZññjKñV KñgbñK cñvb Kñi hvñZ ññLv hvñq ññ, D³ Aññ cñvb 1997 mvññ ñññK ññññ nñqñQ Ges ZLb ñññKB AñññK cñZñeññb Zñññ “Accounts Receivables” eñj DññjL Kiv nñqñQ;

h̄h̄nZ, Dc̄iv³ w̄elq n̄Z c̄w̄ij ̄¶Z nq̄ th, Bm̄qvi KZK D̄j̄j̄LZ w̄ecj c̄w̄igv̄b A_ †Kv̄b̄j̄c Aw̄_K m̄ieav (thgb- m̄ BZ̄v̄) ēZxZB Bm̄q̄v̄īi LvZ †_‡K ‾v̄b̄š̄i Kiv n̄q̄†Q h̄vi m̄iVK I c̄Y Z_ Aw̄_K w̄eeiYx̄†Z h_ w̄bq̄†g c̄iZd̄w̄j̄Z b̄v n̄lq̄q Bm̄q̄v̄īi m̄v̄aiY †kq̄v̄īn̄v̄īm̄Y c̄q̄v̄R̄bx̄q Z_ c̄w̄b̄† †_‡K ēw̄ÂZ Z_v Z̄viv ēv̄c̄Kf̄v̄†e ¶w̄ZM̄n̄q̄†Q;

ḥḥnZ, A_W_K c_iZ_eˆb Abhvq Bṃˆqṿi i c_ii_†k_waZ gjab 12.00 (e_vi) †K_wU UvK_v wKŠ Bṃˆqṿi Z_vi c_ii_†k_waZ gja_†b_i wZ_b, †b_i A_waK A₋ (U_vt 36,53,87,314) Z_vi m_n†h_vM_x c_iZôvbmgn†K webv Li†P eˆen_vi Ki†Z wˆ†q†Q A₋P D³ Bṃˆqṿi ˆxN_lˆb hver Z_vi †kqṿi†nṿiˆiˆ† i†K †K_vb_ic j fˆvsk cˆˆb Ki†Z eˆ n†q†Q;

hñZ, Kìgkþbi wetePbvq, cìRevRvþi wewþqVMKvixMþYi ̄_ i q̄vi jþq̄, DþjwLZ 36,53,87,314.00 (Qwîk þKwU þZàvb j q̄ mvZwk nvRvi wZbkZ þPþî) UvKv Av`vqceK Bm`qvþii e`vsK wnmvte Rgv Kþi G msµvš cgvbw̄` Kìgkþb `wLj Kivi Rb` Bm`qvþi Ges Dnvi cþZ`K cwiPvjKþK wþ`kbv c`vb Kiv cþqvRb I mgxPxþ weavq Kìgkb, DþjwLZ hveZxq welq wetePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A þZ c`Ë q̄gZveþj, DþjwLZ 36,53,87,314.00 (Qwîk þKwU þZàvb j q̄ mvZwk nvRvi wZbkZ þPþî) UvKv þmþþai 15, 2008 Bs ZwiþLi gþa` 12% m` mn Av`vq ceK Bm`qvþii e`vsK wnmvte Rgv Kþi G msµvš cgvbw̄` cieZx 07 (mvZ) w`þbi gþa` Kìgkþb `wLj Kivi Rb` Bm`qvþi Ges Dnvi cþZ`K cwiPvjKþK Kìgkþbi cî bs- GmBwm/GbþdvmþgU/651/2007/1076 ZwiL RjvB 30, 2008 Bs Gi gva`g wþ`k c`vb Kþi;

ḥḥnZ, Bṃq̣vi Ges Dnvi c̣ẉiP̣vjKMY Ḳḷgḳḅi Ḍj̣j̣LZ ̣ḅḅ`̣ḳḅv c̣ẉi c̣ṿj̣ḅ ẹ_ nq hv Ḅ"̣Q̣ṿKZ ẹj̣ Ḳḷgḳḅi ̣ḅKU
 ̣ẉẹẉẹPZ ṇq̣q̣ Ges Bnvi ḍj̣ḳẉẒẒ Ḍ³ Bṃq̣vi †Ḳṿạụ́ṿḅx̣i †ḳq̣ṿi ̣ẉẹḅḅq̣ṿMḲṿịṂṭỴi ̣_̣ṿ_̣Ẓ_̣ṿ c̣ịṚeṿṚṿịịị ḳṣḶj̣ṿ I
 Ḍḅq̣ḅ ¶̣ẉẒṂ⁻ ṇq̣q̣0;

thnZ, Bmqvii Dciv³ e⁻ Zvi Rb⁻ Kigkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 ZwiL Rvbqvix 22, 2009 Bs Gi gva⁻tg Bmqvi I Dnvi cwiPvjKMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kvbvi I ibvbx i bviUk Rwi Kiv nq Ges Rb 07, 2009 Bs ZwiL D³ ibvbx AbiôZ nq;

thnZ, D³ ibvbxZ `vLjKZ Bmqvii cÎ bs BDFIL/SEC/03/2009 ZwiL Rb 07, 2009 Bs Gi gva⁻tg DwiLZ e⁻ Zv Z⁻ v eavb jsNb msµvš th e⁻ vL⁻ v c⁻ vb Kiv nq ZvZ Bmqvii D³ jsNb B⁻ QvKZ e⁻ j cZxqgvb nq Z⁻ v Bmqvii D³ e⁻ vL⁻ v mšvIRbK bv nIqvq Kigkbi bKU MnbthvM⁻ e⁻ j we⁻ e⁻ iPZ nqib;

thnZ, Av⁻ j vP⁻ Bmqvi GKU cve⁻ jK wjg⁻ tUW tKv⁻ vbx Ges Dnvi cwiPvjKgÊjxi m⁻ m⁻ MY tKv⁻ vbx ciZibiaZKvix hviv m⁻ KDiiUR msµvš AvBb I Dnvi Aaxb RvixKZ we⁻ a⁻ v eavb cwi⁻ cvj⁻ bi Rb⁻ `vqx;

thnZ, m⁻ KDiiUR msµvš AvBb I Dnvi we⁻ a⁻ v eavb cwi⁻ cvj⁻ bi D³ Bmqvi Gi e⁻ e⁻ vcbv cwi⁻ PvjKmn mKj cwi⁻ PvjKM⁻ Yi D³ i⁻ c e⁻ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k⁻ thvM⁻ Aciva; Ges

thnZ, Kigkbi we⁻ e⁻ Pbqv, m⁻ KDiiUR msµvš AvBb I Dnvi we⁻ a⁻ v eavb cwi⁻ cvj⁻ bi DwiLZ B⁻ QvKZ e⁻ Zvi Rb⁻, cwi⁻ Revv⁻ i ksLjv, ⁻ QZv Ges Rb⁻ v⁻ t⁻ D³ Bmqvii c⁻ Z⁻ K cwi⁻ PvjK I e⁻ e⁻ vcbv cwi⁻ PvjK Rvignv Kiv c⁻ qvRb I mgxPxb;

AZGe, thnZ, Kigkb, DwiLZ hveZxq we⁻ lq we⁻ e⁻ PbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mštkwiaZ] tZ c⁻ È flgZve⁻ j:-

- (1) e⁻ vjv⁻ k WvBs GÛ w⁻ d⁻ b⁻ ks BÛwóR wjg⁻ tUW Gi cwi⁻ PvjK Rbve A⁻ kvK tKRii Iqvj Gi Dci 25 (c⁻ Pk) j fl UvKv Rvignv avh⁻ Kij hv AÎ Av⁻ t⁻ ki 15 (c⁻ bi) w⁻ t⁻ bi g⁻ a⁻ m⁻ KDiiUR I G⁻ t⁻ PÄ Kigkbô Gi AbK⁻ j Bm⁻ KZ e⁻ vsk Wwdu/tc-AWv⁻ i gva⁻ tg Kigkb Rgv Ki⁻ Z n⁻ e; Ges
- (2) G Av⁻ t⁻ k Rvixi ZwiL n⁻ Z Dc⁻ i DwiLZ m⁻ KDiiUR msµvš AvBb I Dnvi we⁻ a⁻ v eavb jsNb hZ⁻ b Pj⁻ te Zvi c⁻ Z w⁻ t⁻ bi Rb⁻ D³ Bmqvii cwi⁻ PvjK Rbve A⁻ kvK tKRii Iqvj Gi Dci `k nvRvi (10,000/-) UvKv Awi⁻ i³ RvignvI avh⁻ Kij hv Dc⁻ i (1) G DwiLZ c⁻ x⁻ iZ⁻ Z Kigkb Rgv Ki⁻ Z n⁻ e|

m⁻ KDiiUR I G⁻ t⁻ PÄ Kigkbi Av⁻ t⁻ kµ⁻ g-

tgvt wRqvDj nK tL⁻ v⁻ Kvi
tPqig⁻ vb

weZibt
Rbve A⁻ kvK tKRii Iqvj, cwi⁻ PvjK
e⁻ vjv⁻ k WvBs GÛ w⁻ d⁻ b⁻ ks BÛwóR wjg⁻ tUW

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK evsjv#`k WvBs GÛ #d#b#ks BÛ#óR #j#g#UW ‘issuer’ #nmv#e A#f#nZ (AZtc#i ðBm#qvi# e#j D#j#LZ);

#h#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL it#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 Abhvqx Bm#qvi #W#m#i 31, 2006 Bs Zwi#L mgvß erm#i i Rb# c#ZKZ A#_K #eeiYx Bm# K#i#Q hv #gmvm gvK GÛ #Kvs, PvUvW GKvD#U#v#Um (#e#ae# #bix#K) KZK #bix#K n#q#Q Ges D³ #bix#K c#Zôvb, #bix#K ms#v#Š Kvhw#` m#úv#`b ceK GZ`ms#kó #bix#K c#Z#e#`b Bm# K#i#Q;

#h#nZ, Bm#qvi, D³ #bix#K A#_K #eeiYx#Z, Ab#v#b#i g#a#, 36,53,87,314.00 (Q#îk #KwU #Zàvb j# #mvZwk nvRvi #ZbkZ #PŠİ) UvKv “Accounts Receivables” e#j D#jL Ki#j I Zvi #Kvb Mnb#hvM# e#vL#v K#gk#bi #b#`k #gvZ#eK c#`vb Ki#Z c#i#b;

#h#nZ, cieZx#Z K#gkb KZK #bvx Mnb Kv#j Bm#qvi D#j#LZ mg`q A\_ #Kv#úvbx#i mn#hvMx c#Zôvb mg#ni Dbq#bi Rb# c#`vb Kiv n#q#Q e#j R#bvq Ges G ms#v#Š GK#U Z#jKv I K#gkb#K c#`vb K#i hv#Z #`Lv hvq th, D³ A_ c#`vb 1997 mvj #\_#K #i# n#q#Q Ges ZLb #\_#KB A#\_K c#Z#e#`b Zv “Accounts Receivables” e#j D#jL Kiv n#q#Q;

#h#nZ, Dc#iv³ #elq n#Z c#i j#K nq th, Bm#qvi KZK D#j#LZ #ecj c#igvb A_ #Kvbi#c A#_K m#eav (thgb- m` BZ#v) e#ZxZB Bm#qv#i i LvZ #_#K #v#v#š#i Kiv n#q#Q hvi m#VK I cY Z_ A#_K #eeiYx#Z h_#bq#g c#Zd#jZ bv n#lqv Bm#qv#i i m#aviY #kqv#nv#i#iMY c#qvRbxq Z_ c#vß #_#K e#îZ Z_v Zviv e#vKf#e #_#ZM# n#q#Q;

#h#nZ, A#_K c#Z#e#`b Abhvqx Bm#qv#i i c#i#k#w#Z g#ab 12.00 (evi) #KwU UvKv #KŠ Bm#qvi Zvi c#i#k#w#Z g#at#bi #Zb #bi A#k A\_ (Uvt 36,53,87,314) Zvi mn#hvMx c#Zôvbmg#n#K #ebv Li#P e#envi Ki#Z #`q#Q A_P D³ Bm#qvi #`N#`b hver Zvi #kqv#nv#i#i#i#K #Kvbi#c j#f#vsk c#`vb Ki#Z e#_ n#q#Q;

#h#nZ, K#gk#bi #e#ePbvq, c#RevRv#i #e#b#qvMKvixM#Yi #_#i#v#i j#K, D#j#LZ 36,53,87,314.00 (Q#îk #KwU #Zàvb j# #mvZwk nvRvi #ZbkZ #PŠİ) UvKv Av#vqceK Bm#qv#i i e#vsk #nmv#e Rgv K#i G ms#v#Š cgvb#` K#gk#b #`vLj Kivi Rb# Bm#qvi Ges Dnvi c#Z#K c#iPvjK#K #b#`kbv c#`vb Kiv c#qvRb I mgvPxb #eavq K#gkb, D#j#LZ hveZxq #elq #e#ePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A #Z c#`E #lgZv#j, D#j#LZ 36,53,87,314.00 (Q#îk #KwU #Zàvb j# #mvZwk nvRvi #ZbkZ #PŠİ) UvKv #m#P#i 15, 2008 Bs Zwi#Li g#a# 12% m` mn Av#vq ceK Bm#qv#i i e#vsk #nmv#e Rgv K#i G ms#v#Š cgvb#` cieZx 07 (mvZ) #`bi g#a# K#gk#b #`vLj Kivi Rb# Bm#qvi Ges Dnvi c#Z#K c#iPvjK#K K#gk#bi cî bs- GmBim/Gb#dvm#g;U/651/2007/1076 ZwiL RjvB 30, 2008 Bs Gi gva#g #b#`k c#`vb K#i;

#h#nZ, Bm#qvi Ges Dnvi c#iPvjKMY K#gk#bi D#j#LZ #b#`kbv c#i#v#j#b e#_ nq hv B#QvKZ e#j K#gk#bi #bKU #e#e#PZ n#q#Q Ges Bnvi d#jK#Z#Z D³ Bm#qvi #Kv#úvbx#i #kqv#i #e#b#qvMKvixM#Yi #_#Z_v c#RevRv#i i ksLjv I Dbqb #_#ZM# n#q#Q;

hñZ, Bmqvii Dciv³ e"Zvi Rb" Kigkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 Zwilt Rvbqvix 22, 2009 Bs Gi gva"tg Bmqvi I Dnvi ciiPvjKMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kvbv I ibvxi tbvUk Rwi Kiv nq Ges Rb 07, 2009 Bs Zwilt D³ ibvxi AbiôZ nq;

hñZ, D³ ibvxiZ `vLjKZ Bmqvii cÎ bs BDFIL/SEC/03/2009 Zwilt Rb 07, 2009 Bs Gi gva"tg DvjLZ e"Zv Z\_v weav jsNb msµvš th e"vL"v c`vb Kiv nq ZvZ Bmqvii D³ jsNb B"QvKZ e+j cZxqgvb nq Z_v Bmqvii D³ e"vL"v mšvIRbK bv nIqvq Kigkbi wBKU MnbthvM" e+j we+ePZ nqv;

hñZ, Av+jvP" Bmqvi GKU cvejk wjg+UW tKvúvbx Ges Dnvi ciiPvjKgÊjxi m`m"MY tKvúvxi ciZbraZKvix hviv mKDiiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weav ciiPvjbi Rb" `vqx;

hñZ, mKDiiUR msµvš AvBb I Dnvi wea-weav ciiPvjbi D³ Bmqvi Gi e"vcbv ciiPvjKmn mKj ciiPvjKMtYi D³ ic e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwhvM" Aciva; Ges

hñZ, Kigkbi we+Pbvq, mKDiiUR msµvš AvBb I Dnvi wea-weav ciiPvjbi DvjLZ B"QvKZ e"Zvi Rb", cRevRvii ksljv, "QZv Ges Rb"vZ_ D³ Bmqvii cZ"K ciiPvjK I e"vcbv ciiPvjK Rvignv Kiv cqvRb I mgxPxb;

AZGe, tñZ, Kigkb, DvjLZ hveZxq velq we+PbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ] tZ c`È flgZvetj:-

- (1) evsjv`k WvBs GÛ ddbks BÛóR wjg+UW Gi ciiPvjK Rbve DËg tKRiiIqvj Gi Dci 25 (cPk) j fl UvKv Rvignv avh" Kij hv AÎ Avt`tki 15 (c+bi) w`bi gta" OmKDiiUR I G·tPÄ Kigkbô Gi AbK+j Bm"KZ e"vsk Wvdu/tc-AWvii gva"tg Kigkb Rgv Kitz nte; Ges
- (2) G Avt`k Rvixi Zwilt nZ Dc+i DvjLZ mKDiiUR msµvš AvBb I Dnvi wea-weav jsNb hZi`b Pj+e Zvi cWZ w`bi Rb" D<sup>3</sup> Bmqvii ciiPvjK Rbve DËg tKRiiIqvj Gi Dci `k nRvi (10,000/-) UvKv Awi³ RvignvI avh" Kij hv Dc+i (1) G DvjLZ cxwZtZ Kigkb Rgv Kitz nte|

mKDiiUR I G·tPÄ Kigkbi Avt`kµtg-

tgvt wRqvDj nK tL"Kvi
tPqvig"vb

weZibt
Rbve DËg tKRiiIqvj, ciiPvjK
evsjv`k WvBs GÛ ddbks BÛ÷R wjg+UW

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK evsjvt`k WvBs GU dnbks BÜóR wjgUW 'issuer' nmvte AfmZ (AZtci ðBmqvið eþj DjjLZ);

thnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DþjL itqþQ 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.";

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmqvi wtmþi 31, 2006 Bs ZwiþL mgvß ermþi i Rb` c`ZKZ Aw_K weeiYx Bm` KþiþQ hv tgmvm gvK GU tKvs, PvUvW GKvDþU`vUm (weaeþ wbxþK) KZK wbxþxZ nþqþQ Ges D³ wbxþv cWZðv, wbxþv msþvš Kvhw` mþv`b ceK GZ`mskó wbxþv cWZte`b Bm` KþiþQ;

thnZ, Bmqvi, D³ wbxþvZ Aw_K weeiYxþZ, Abvþb`i gþa", 36,53,87,314.00 (Qþk tKwU tZðv jþ mvZwk nvRvi wZbkZ tþš) UvKv "Accounts Receivables" eþj DþjL Kiþj I Zvi tKvb MnbþvM` e`vL`v Kþkþbi wb`k tgvZteK c`vb KiþZ cvþib;

thnZ, cieZþZ Kþkb KZK þvbx Mnb Kvþj Bmqvi DjjLZ mg`q A\_ tKvþvxi mnþvMx cWZðv mgþni Dbqþbi Rb` c`vb Kiv nþqþQ eþj Rlvq Ges G msþvš GKU ZwjKvI KþkbþK c`vb Kþi hvþZ t`Lv hvq th, D³ A\_ c`vb 1997 mvj tþK þi nþqþQ Ges ZLb tþKB Aw_K cWZte`þb Zv "Accounts Receivables" eþj DþjL Kiv nþqþQ;

thnZ, Dctiv³ weiq nþZ cþjþZ nq th, Bmqvi KZK DþjLZ wecj cþigv A_ tKvþj c Aw_K mþeav (thgb- m` BZ`v) e`vZB Bmqvþi LvZ tþK vþvši Kiv nþqþQ hvi mþVK I cY Z\_ Aw\_K weeiYxþZ h`wbqþg cZdþjZ bv nþqþQ Bmqvþi mvaviY tþqvþnþvþiMY cþqvRbþq Z_ cþß tþK eþZ Z_v Zviv e`vKfþe þZM` nþqþQ;

thnZ, Aw_K cWZte`b Abhvqx Bmqvþi cþkwaZ gjab 12.00 (evi) tKwU UvKv wš Bmqvi Zvi cþkwaZ gjatþi wZb þbi AwK A\_ (Uvt 36,53,87,314) Zvi mnþvMx cWZðvmgnþK webv LiþP e`envi KiþZ w`þqþQ A\_P D³ Bmqvi `Nw`b hver Zvi tþqvþnþvþiþiþK tKvþj cþjvsk c`vb KiþZ e` nþqþQ;

thnZ, Kþkþbi weþeþvq, cþRevRþi weþþqMkvixMþYi v_ iþv jþþ, DþjLZ 36,53,87,314.00 (Qþk tKwU tZðv jþ mvZwk nvRvi wZbkZ tþš) UvKv Av`vqceK Bmqvþi e`vK nmvte Rgv Kþi G msþvš cgvbw` Kþkþb `wLj Kivi Rb` Bmqvi Ges Dnvi cþZ`K cþiþvþKþK wb`kbv c`vb Kiv cþqvRb I mgþþb weavq Kþkb, DjjLZ hveZþq weiq weþeþvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A þZ c`E þgZvþj, DþjLZ 36,53,87,314.00 (Qþk tKwU tZðv jþ mvZwk nvRvi wZbkZ tþš) UvKv tþþþi 15, 2008 Bs ZwiþLi gþa" 12% m` mn Av`vq ceK Bmqvþi e`vK nmvte Rgv Kþi G msþvš cgvbw` cieZþ 07 (mvZ) w`þi gþa" Kþkþb `wLj Kivi Rb` Bmqvi Ges Dnvi cþZ`K cþiþvþKþK Kþkþbi cþ bs- GmBim/Gbtdvm#g:U/651/2007/1076 ZwiL RjvB 30, 2008 Bs Gi gva`þg wb`k c`vb Kþi;

thnZ, Bmqvi Ges Dnvi cþiþvþKMY Kþkþbi DjjLZ wb`kbv cþicvþþ e` nq hv B`QvKZ eþj Kþkþbi wBKU weþeþZ nþqþQ Ges Bnvi dþk`ZþZ D³ Bmqvi tKvþvxi tþqvþi weþþqMkvixMþYi v_ Z_v cþRevRþi ksLjv I Dbqþ þZM` nþqþQ;

thnZ, Bmqvii Dciv³ e⁻ Zvi Rb⁻ Kigkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 ZwiL Rvbqvix 22, 2009 Bs Gi gva⁻tg Bmqvi I Dnvi cwiPvjKMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kvbv I ibvxi tbvUk Rwi Kiv nq Ges Rb 07, 2009 Bs ZwiL D³ ibvxi AbiôZ nq;

thnZ, D³ ibvxiZ `vLjKZ Bmqvii cÎ bs BDFIL/SEC/03/2009 ZwiL Rb 07, 2009 Bs Gi gva⁻tg DwiLZ e⁻ Zv Z⁻v weavb jsNb msuvš th e⁻vL⁻v c⁻vb Kiv nq ZvZ Bmqvii D³ jsNb B⁻QvKZ e⁻j cZxqgvb nq Z⁻v Bmqvii D³ e⁻vL⁻v mšvIRbK bv nIqvq Kigkbi wBKU MnbthvM⁻ e⁻j we⁻eiPZ nqib;

thnZ, AvtjvP⁻ Bmqvi GKU cvejk wjgUW tKvúvbx Ges Dnvi cwiPvjKgÊjxi m⁻m⁻MY tKvúvxi ciZbraZKvix hviv wmiKDwiUR msuvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwiPvjbi Rb⁻ vqx;

thnZ, wmiKDwiUR msuvš AvBb I Dnvi wea-weavb cwiPvjbi D³ Bmqvi Gi e⁻vcbv cwiPvjKmn mKj cwiPvjKMtYi D³ ic e⁻ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k⁻thvM⁻ Aciva; Ges

thnZ, Kigkbi we⁻epbvq, wmiKDwiUR msuvš AvBb I Dnvi wea-weavb cwiPvjbi DwiLZ B⁻QvKZ e⁻ Zvi Rb⁻, cwiRevvtii ksLjv, ⁻QZv Ges Rb⁻v⁻ D³ Bmqvii c⁻Z⁻K cwiPvjK I e⁻vcbv cwiPvjK Rvignv Kiv c⁻qvRb I mgxPxb;

AZGe, thnZ, Kigkb, DwiLZ hveZxq we⁻lq we⁻epbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mštkwaZ] tZ c⁻È flgZvetj:-

- (1) evsjv⁻k WvBs GÛ wdbks BÛwóR wjgUW Gi cwiPvjK Rbvev fMeZx tKRwiIqvj Gi Dci 25 (cPk) j fl UvKv Rvignv avh⁻ Kij hv AÎ Av⁻t⁻ki 15 (c⁻bi) w⁻t⁻bi g⁻a⁻ wmiKDwiUR I G⁻ tPÄ Kigkbô Gi AbKtj Bm⁻KZ e⁻vsK Wwdu/tc-AWvtii gva⁻tg Kigkb Rgv Kitz nte; Ges
- (2) G Av⁻t⁻k Rvixi ZwiL ntZ Dc⁻i DwiLZ wmiKDwiUR msuvš AvBb I Dnvi wea-weavb jsNb hZ⁻b Pj⁻te Zvi c⁻Z w⁻t⁻bi Rb⁻ D³ Bmqvii cwiPvjK Rbvev fMeZx tKRwiIqvj Gi Dci⁻ k nvRvi (10,000/-) UvKv AwZi³ RvignvI avh⁻ Kij hv Dc⁻i (1) G DwiLZ c⁻x⁻Z⁻Z Kigkb Rgv Kitz nte|

wmiKDwiUR I G⁻ tPÄ Kigkbi Av⁻t⁻kμtg-

tgvt wRqvDj nK tL⁻v⁻Kvi
tPqvig⁻vb

weZibt
Rbvev fMeZx tKRwiIqvj, cwiPvjK
evsjv⁻k WvBs GÛ wdbks BÛwóR wjgUW

the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) 'issuer' nmte Afri (AZtc i Bm"qiò e:j Di jLZ);

৷৷৷৷৷, Securities and Exchange Rules, 1987 ৷৷ rule 12(2) ৷৷ ৷৷৷৷ ৷৷৷৷৷ ৷৷, “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.”;

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm"qv i W#m#i 31, 2006 Bs Zwi#L mgvB
erm#ii Rb" c-ZKZ Aw_K weeiYx Bm" K#i#Q hv tgmvm gvK GÜ †Kvs, PvUvW GKvD>U"v>Um (weae× wbiX¶K) KZK
wbiX¶XZ n#g#Q Ges D³ wbiX¶v c#Zôvb, wbiX¶v msµvš Kvhv" maúv`b ceK GZ`ms#kó wbiX¶v c#Z#e`b Bm" K#i#Q;

[illegible]

hñZ, cieZñZ Kñgb KZK ïbvx Mnb Kvñj Bmñqi DñjñLZ mgñq AññKñvñxi mññhñMñ cñZñvb mgñni Dbqñbi Rbññ cñvb Kiv nñqñQ eñj Rvñvq Ges G msñvñ GKñU ZññjKñV KñgbñK cñvb Kñi hvñZ ññLv hvñq ññ, D³ Aññ cñvb 1997 mvññ ñññK ññññ nñqñQ Ges ZLb ñññKB AñññK cñZñeññb Zñññ “Accounts Receivables” eñj DññjL Kiv nñqñQ;

h̄h̄nZ, Dc̄iv³ w̄elq n̄Z c̄w̄ij ̄¶Z nq̄ th, Bm̄qvi KZK D̄j̄j̄LZ w̄ecj c̄w̄igv̄b A_ †Kv̄b̄j̄c Aw̄_K m̄ieav (thgb- m̄ BZ̄v̄) ēZxZB Bm̄q̄v̄īi LvZ †_‡K ‾v̄b̄š̄i Kiv n̄q̄†Q h̄vi m̄iVK I c̄Y Z_ Aw̄_K w̄eeiYx̄†Z h_ w̄bq̄†g c̄iZd̄w̄j̄Z b̄v n̄lq̄q Bm̄q̄v̄īi m̄v̄aiY †kq̄v̄īn̄v̄īm̄Y c̄q̄v̄R̄bx̄q Z_ c̄w̄b̄† †_‡K ēw̄ÂZ Z_v Z̄viv ēv̄c̄Kf̄v̄†e ¶w̄ZM̄n̄q̄†Q;

ḥḥnZ, A_W_K c_iZ_eˆb Abhvq Bṃˆqṿi i c_ii_†k_waZ gjab 12.00 (e_vi) †K_wU UvK_v wKŠ Bṃˆqṿi Z_vi c_ii_†k_waZ gja_†b_i wZ_b, †b_i A_waK A₋ (U_vt 36,53,87,314) Z_vi m_n†h_vM_x c_iZôvbmgn†K webv Li†P eˆen_vi Ki†Z wˆ†q†Q A₋P D³ Bṃˆqṿi ˆxN_lˆb hver Z_vi †kqṿi†nṿiˆiˆ† i†K †K_vb_ic j fˆvsk cˆˆv Ki†Z eˆ n†q†Q;

hñZ, Kìgkþbi wetePbvq, cìRevRvþi wewþqVMKvixMþYi ̄_ i q̄vi jþq̄, DþjwLZ 36,53,87,314.00 (Qwîk þKwU þZàvb j q̄ mvZwk nvRvi wZbkZ þPþî) UvKv Av`vqceK Bm`qvþii e`vsK wnmvte Rgv Kþi G msµvš cgvbw̄` Kìgkþb `wLj Kivi Rb` Bm`qvþi Ges Dnvi cþZ`K cwiPvjKþK wþ`kbv c`vb Kiv cþqvRb I mgxPxþ weavq Kìgkb, DþjwLZ hveZxq welq wetePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A þZ c`Ë q̄gZveþj, DþjwLZ 36,53,87,314.00 (Qwîk þKwU þZàvb j q̄ mvZwk nvRvi wZbkZ þPþî) UvKv þmþþai 15, 2008 Bs ZwiþLi gþa` 12% m` mn Av`vq ceK Bm`qvþii e`vsK wnmvte Rgv Kþi G msµvš cgvbw̄` cieZx 07 (mvZ) w`þbi gþa` Kìgkþb `wLj Kivi Rb` Bm`qvþi Ges Dnvi cþZ`K cwiPvjKþK Kìgkþbi cî bs- GmBwm/GbþdvmþgU/651/2007/1076 ZwiL RjvB 30, 2008 Bs Gi gva`g wþ`k c`vb Kþi;

ḥḥnZ, Bṃq̣vi Ges Dnvi c̣ẉiP̣vjKMY Ḳḷgḳḅi Ḍj̣j̣LZ ̣ḅḅ`̣ḳḅv c̣ẉi c̣ṿj̣ḅ ẹ_ nq hv Ḅ"̣Q̣ṿKZ ẹj̣ Ḳḷgḳḅi ̣ḅKU
 ̣ẉẹṭẹPZ ṇṭq̣ṭ Ges Bnvi ḍj̣ḳẉẒẒ Ḍ³ Bṃq̣vi †Ḳṿạụ́ṿḅi †ḳq̣ṿi ̣ẉẹḅṭq̣MḲṿịṂṭỴi ̣_̣ṿ_̣Ẓ_̣ṿ c̣ịṚeṿṚṿịị ḳṣḶj̣ṿ I
 Ḍḅq̣ḅ ¶̣ẉẒṂ⁻ ṇṭq̣ṭQ;

weZibt
Rbvev KŷÂb †KRŷi lqv j, cŷiPvjK
eŷjv†`k WvBs GŰ wdbŷks BŰvw÷R ŷi wq†UW

the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) 'issuer' nmte Afri (AZti Bmqv e; DjiLZ);

৷৷৷৷৷, Securities and Exchange Rules, 1987 ৷৷ rule 12(2) ৷৷ ৷৷৷৷ ৷৷৷৷৷ ৷৷, “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.”;

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qv i W#mai 31, 2006 Bs Zwi+L mgvB
erm+ii Rb` c`ZKZ Aw_K weeiYx Bm` K+i+Q hv tgmvm gvK GÜ †Kvs, PvUvW GKvD>U`v>Um (weae× wix¶K) KZK
wix¶xZ ntq+Q Ges D³ wix¶v cizôvb, wix¶v msµvš Kvhv` maúv`b ceK GZ`msikó wix¶v ciz+e`b Bm` K+i+Q;

[illegible]

hñZ, cieZñZ Kñgb KZK ïbvx Mnb Kvñj Bmñqi DñjñLZ mgñq AññKñvñxi mññhñMñ cñZñvb mgñni Dbqñbi Rbññ cñvb Kiv nñqñQ eñj Rvñvq Ges G msñvñš GKñU ZññjKñV KñgbñK cñvb Kñi hvñZ ãñLv hvñq ãñ, D³ Aññ cñvb 1997 mvñj ãññK ïññ nñqñQ Ges ZLb ãññKB AñññK cñZñeññb Zññ “Accounts Receivables” eñj DññjL Kiv nñqñQ;

h̄h̄nZ, Dc̄iv³ w̄elq n̄Z c̄w̄ij ̄¶Z nq̄ th, Bm̄qvi KZK D̄j̄j̄LZ w̄ecj c̄w̄igv̄b A_ †Kv̄b̄j̄c Aw̄_K m̄ieav (thgb- m̄ BZ̄v̄) ēZ̄x̄ZB Bm̄q̄v̄īi L̄v̄Z †_‡K ‾v̄b̄š̄i Kiv n̄q̄†Q̄ h̄vi m̄iVK I c̄Y Z_ Aw̄_K w̄eeiYx̄†Z h_ w̄bq̄†g c̄iZd̄w̄j̄Z b̄v̄ n̄lq̄q Bm̄q̄v̄īi m̄v̄aiY †kq̄v̄īn̄v̄īm̄Y c̄q̄v̄R̄b̄x̄g Z_ c̄w̄b̄† †_‡K ēw̄ÂZ Z_ v̄Zv̄īv̄ ēv̄c̄Kf̄v̄†e ̄¶ZM̄n̄q̄†Q̄;

ḥḥnZ, A_W_K c_iZtē`b Abhvq̣ Bṃ`qṿṭịi c̣ịṭḳẉaZ gjab 12.00 (eṿi) †KẉU UvKṿ ẉKŠ Bṃ`qṿi Zṿi c̣ịṭḳẉaZ gjạṭbi ẉZb ,ṭbi A<sub>w</sub>aK A\_ (U<sub>vt</sub> 36,53,87,314) Zṿi ṃṇṭḥṿṂx c̣ịZôṿbṃgṇṭK ẉebṿ LịṭP ẹ`enṿi KịṭZ ẉ`ṭq̣ṭQ A\_P D<sup>3</sup> Bṃ`qṿi `xṆi`b ḥver Zṿi ṭḳqṿịṭnṿịṿịṭ`ịṭK ṭKṿbịc j̣f`ṿsk c̣`ṿb KịṭZ ẹ` ṇṭq̣ṭQ;

hñZ, Kìgkþbi wetePbvq, cìRevRvþi wewþqVMKvixMþYi ̄_ i q̄vi jþq̄, DþjwLZ 36,53,87,314.00 (Qwîk þKwU þZàvb j q̄ mvZwk nvRvi wZbkZ þPþî) UvKv Av`vqceK Bm`qvþii e`vsK wnmvte Rgv Kþi G msµvš cgvbw̄` Kìgkþb `wLj Kivi Rb` Bm`qvì Ges Dnvi cþZ`K cwiPvjKþK wþ`kbv c`vb Kiv cþqvRb l mgxPxþ weavq Kìgkb, DþjwLZ hveZxq welq wetePbvceK, Securities and Exchange Ordinance, 1969 (Ordinance XVII of 1969) Gi section 20A þZ c`Ë q̄gZveþj, DþjwLZ 36,53,87,314.00 (Qwîk þKwU þZàvb j q̄ mvZwk nvRvi wZbkZ þPþî) UvKv þmþþai 15, 2008 Bs ZwiþLi gþa` 12% m` mn Av`vq ceK Bm`qvþii e`vsK wnmvte Rgv Kþi G msµvš cgvbw̄` cieZx 07 (mvZ) w`þbi gþa` Kìgkþb `wLj Kivi Rb` Bm`qvì Ges Dnvi cþZ`K cwiPvjKþK Kìgkþbi cî bs- GmBwm/GbþdvmþgU/651/2007/1076 ZwiL RjvB 30, 2008 Bs Gi gva`g wþ`k c`vb Kþi;

ḥḥnZ, Bṃq̣vi Ges Dnvi c̣ẉiP̣vjKMY Ḳḷgḳṭbi Ḍj̣j̣LZ ̣ẉḅṭ`̣kḅv c̣ẉic̣vj̣ṭḅ ẹ_̣nq̣ ḥv Ḅ"̣Q̣vKẒ ẹṭj̣ Ḳḷgḳṭbi ̣ẉḅKU
 ̣ẉẹṭẹPẒ ṇṭq̣ṭQ̣ Ges Ḅṇvi ḍj̣ḳẉẒẒ Ḍ³ Ḅṃq̣vi †Ḳṿạụ́ṿḅx̣i †ḳq̣ṿi ̣ẉẹḅṭq̣ṿMḲṿix̣ṂṭỴi ̣_̣ṿ_̣Ẓ_̣ṿ c̣ịṚeṿṚṿịịị ḳṣḶj̣ṿ Ị
 Ḍḅq̣ḅ ¶̣ẉẒṂ⁻ ṇṭq̣ṭQ̣;

hñZ, Bmqvii Dciv³ e⁻ Zv Rb⁻ Kigkb KZK cÎ mÎ bs- SEC/Enforcement/651/2007/77 Zwilt Rvbqvix 22, 2009 Bs Gi gva⁻g Bmqvi I Dnvi ciiPvjKMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY⁻ kvbv I ibvxi tbvUk Rwi Kiv nq Ges Rb 07, 2009 Bs Zwilt D³ ibvxi AbiôZ nq;

hñZ, D³ ibvxiZ⁻ vLjKZ Bmqvii cÎ bs BDFIL/SEC/03/2009 Zwilt Rb 07, 2009 Bs Gi gva⁻g DvjLZ e⁻ Zv Z⁻ v eavb jsNb msuvš th e⁻ vL⁻ v c⁻ vb Kiv nq ZvZ Bmqvii D³ jsNb B⁻ QvKZ e⁻ j cZxqgvb nq Z⁻ v Bmqvii D³ e⁻ vL⁻ v mšvIRbK bv nIqvq Kigkbi⁻ bKU MnbthvM⁻ e⁻ j we⁻ e⁻ PZ nqib;

hñZ, Av⁻ j vP⁻ Bmqvi GKU cve⁻ jK vjg⁻ tUW tKvúvbx Ges Dnvi ciiPvjKgÊjxi m⁻ m⁻ MY tKvúvbx ciZbraZKvix hviv m⁻ KDiiUR msuvš AvBb I Dnvi Aaxb RvixKZ we⁻ a⁻ weavb c⁻ icvj⁻ bi Rb⁻ vqx;

hñZ, m⁻ KDiiUR msuvš AvBb I Dnvi we⁻ a⁻ weavb c⁻ icvj⁻ bi D³ Bmqvi Gi e⁻ e⁻ vcbv ciiPvjKmn mKj ciiPvjKMtYi D³ ic e⁻ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k⁻ thvM⁻ Aciva; Ges

hñZ, Kigkbi⁻ we⁻ e⁻ Pbqv, m⁻ KDiiUR msuvš AvBb I Dnvi we⁻ a⁻ weavb c⁻ icvj⁻ bi DvjLZ B⁻ QvKZ e⁻ Zv Rb⁻, c⁻ RevRv⁻ i ksLjv, QZv Ges Rb⁻ v⁻ t⁻ D³ Bmqvii c⁻ t⁻ K ciiPvjK I e⁻ e⁻ vcbv ciiPvj⁻ K Rvignv Kiv c⁻ qvRb I mgxPxb;

AZGe, tñZ, Kigkb, DvjLZ hveZxq velq we⁻ e⁻ PbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mštkvwaZ] tZ c⁻ Ê flgZve⁻ j:-

- (1) evsjv⁻ k WvBs GÛ v⁻ d⁻ b⁻ ks BÛvóR vjg⁻ tUW Gi ciiPvjK Rbvev KvÂb t⁻ ex tKR⁻ i Iqvj Gi Dci 25 (c⁻ Pk) j fl UvKv Rvignv avh⁻ Kij hv AÎ Av⁻ t⁻ ki 15 (c⁻ bi) v⁻ t⁻ bi g⁻ a⁻ m⁻ KDiiUR I G⁻ t⁻ PÄ Kigkb⁻ Gi AbK⁻ j Bm⁻ KZ e⁻ vsK Wvdu/tc-AW⁻ t⁻ i gva⁻ g Kigkb Rgv Ki⁻ tZ n⁻ e; Ges
- (2) G Av⁻ t⁻ k Rvixi Zwilt n⁻ tZ Dc⁻ i DvjLZ m⁻ KDiiUR msuvš AvBb I Dnvi we⁻ a⁻ weavb jsNb hZ⁻ v⁻ b Pj⁻ te Zvi c⁻ Z v⁻ t⁻ bi Rb⁻ D³ Bmqvii ciiPvjK Rbvev KvÂb t⁻ ex tKR⁻ i Iqvj Gi Dci⁻ k nvRvi (10,000/-) UvKv AvZvi³ Rvignv⁻ l avh⁻ Kij hv Dc⁻ i (1) G DvjLZ c⁻ x⁻ iZ⁻ tZ Kigkb Rgv Ki⁻ tZ n⁻ e|

m⁻ KDiiUR I G⁻ t⁻ PÄ Kigkbi⁻ Av⁻ t⁻ k⁻ m⁻ t⁻ g-

tgrt vRqvDj nK tL⁻ v⁻ Kvi
tPqvig⁻ vb

weZibt
Rbvev KvÂb t⁻ ex tKR⁻ i Iqvj, ciiPvjK
evsjv⁻ k WvBs GÛ v⁻ d⁻ b⁻ ks BÛvóR vjg⁻ tUW