

SEC/Enforcement/521/2006/329

June 10, 2012

Registered AD

Fax: 880-2-8314933

1. Bengal Fine Ceramics Ltd., 52/1, New Eskaton Road (2nd & 3rd floor), Dhaka-1000.
2. Directors, Bengal Fine Ceramics Ltd., 52/1, New Eskaton Road (2nd & 3rd floor), Dhaka-1000.
3. Managing Director, Bengal Fine Ceramics Ltd., 52/1, New Eskaton Road (2nd & 3rd floor), Dhaka-1000.
4. Company Secretary, Bengal Fine Ceramics Ltd., 52/1, New Eskaton Road (2nd & 3rd floor), Dhaka-1000.

Sub: Non-compliance of securities laws: In connection with delayed furnishing of the audited financial statements for the year ended on June 30, 2011: Warning.

As per section 2(g) of the Securities and Exchange Ordinance, 1969 (ORDINANCE No. XVII of 1969) Bengal Fine Ceramics Ltd. is an issuer (herein after referred to as an "issuer").

As per rule 12 sub-rule (3A) of the Securities and Exchange Rules, 1987, issued under the said Ordinance, as amended through Notification No.SEC/LSD/SER-1987/149 dated 4th January 2000, gazetted on 16th February 2000, the issuer company's financial statements shall be audited within one hundred twenty days from the date on which the issuer's financial year ends and a copy of such audited financial statements should be submitted to the Commission and the Stock Exchanges within fourteen days thereof.

But the issuer failed to comply with it by not submitting the audited financial statements for the year ended on June 30, 2011, by November 11, 2011.

Failure to furnish the said financial statements within the stipulated time is a clear violation/contravention of the above mentioned rules.

The Commission, taking into consideration of subsequent submission of said financial statements has decided to dispose of the delayed submission by placing on record the Commission's dissatisfaction on the default, violation/contravention made by the issuer with a warning to ensure compliance of the securities related laws in future.

Please note that this disposal does not absolve the issuer or any of its directors or officers concerned from their lawful responsibilities/obligations to the persons, if any, affected as a result of the issuer's above said default.

For Securities and Exchange Commission

Md. Hossain Khan

Deputy Director

Copy for information:

Chief Executive Officer, Dhaka Stock Exchange Ltd.

Chief Executive Officer, Chittagong Stock Exchange Ltd.

Executive Director (CFD), SEC

Executive Director (MIS), SEC

Chairman's Office, SEC

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