

Av`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) PUMS tfrUej Aqj BUmOR jvgUW ‘issuer’ nmvte AfmZ (AZtci Bmqvi e:j DjlZ);

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) gVzeK “Commission” means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci Kigkb e:j DjlZ);

thnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D:jL iqtQ 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 Abhvq Bmqvi Rb 30, 2010 Bs ZwiL mgvB erm:i i Rb c`ZKZ Aw\_K weeiYx Bm KitiQ hv M/s. Rahman Mustafiz Haq & Co., (eaeX bixqK), KZK bixqZ nqtQ Ges D<sup>3</sup> bixqv ciZvb, bixqv msuvS Khw` mduv`b ceK GZ`msiko bixqv ciZe`b Bm KitiQ;

thnZ, Av:jvP bixqv ciZe`bi Dci, Kigkbi AfigZ, Abvbi gta, btaic :

“The issuer fails to prepare its Operating Cash Flow using direct method as per requirement of Para 1(A) (1) of Part-III of the Schedule under rule 12(2) of the Securities and Exchange Rules, 1987.”;

বর্ণিত অবস্থায় প্রতীয়মান হয় যে, Bmqvii Rb 30, 2010 mgvB erm:i i bixqv Aw_K weebxZ Aw_K Ae`vi mVK I mZ” (True and Fair) Z` ciZdijZ nqib, hv Kigkbi bKU mVKfvte Z` c`vb Kiv nqib e:j MY` nqtQ |

thnZ, Dctiv³ elqi (Abvb` elqmn) Dci e`vL`v c`vbi Rb` Kigkb KZK c`E c` bs SEC/CFD/2:17/99/859 ZwiL Wtm:i 21, 2010 Bs Gi Revte Bmqvi KZK c`E c` bs CVO/16/315 ZwiL Wtm:i 25, 2010 Bs Gi gva`g th e`vL`v c`vb Kiv nq Zv Kigkbi bKU MnbthvM` e:j etePZ nqib;

thnZ, Dctiv³ elqmgtni djkZ`Z`Lv hvq th, Bmqvii Rb 30, 2010 Bs ZwiL mgvB erm:i i Aw_K weeiYx IAS Abhvq c`Z Kitz e` nqtQ weavq D³ Aw_K weeiYxZ Bmqvii e`v Ae`v mVK I`Q (true and fair) fvte ciZdijZ nqib Z\_v D<sup>3</sup> jc KgkvUi gva`g Bmqvi Av:jvP` Rules Gi msiko weavb jsNb KitiQ, hv Av:jvP` Ordinance Gi section 18 Gi m`uo jsNb;

thnZ, Bmqvii Dctiv³ e`Zv Rb` Kigkb KZK c` m` bs- SEC/Enforcement/566/2007/445 ZwiL RjvB 19, 2011 Bs Gi gva`g Bmqvi I Dnvi ciPvjKMYK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kvbv I ibvxi tbvUk Rvi Kiv nq Ges RjvB 28, 2011 Bs ZwiL D³ ibvxi AbiOZ nq;

thnZ, D³ ibvbxZ`wLjKZ Bmqvii c` bs: bvB ZwiL RjvB 26, 2011 Bs Gi gva`g DjlZ e`Zv Z_v weavb jsNb msuvS e`vL`v c`vb m`svIRBk bv nIqq Kigkbi bKU MnbthvM` e:j etePZ nqib;

thnZ, Av:jvP` Bmqvi GKU cveiJK jvgUW tKvubx Ges Dnvi ciPvjKgEjxi m`mMY tKvubxi ciZibiaZKvix hviv m`KDiiUR msuvS AvBb I Dnvi Aaxb RvixKZ eae- weavb ciicvbi Rb``vqx;

cvZv- 2

ჰჰnZ, მმKDიUR მსმუშ AvBb I Dnvi ლა-ლავb ციციქb D³ Bm^{qvi} Gi e^evcbv ციPvjKmn mKj ციPvjქi D³ i/c e^e_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k^hh^h Aciva; Ges

ჰჰnZ, Kigk^{bi} ლეPbvq, მმKDიUR მსმუშ AvBb I Dnvi ლა-ლავb ციციქb D³ j^h LZ e^e_Zvi Rb^h, c^hRe/R^hi i ksLjv, ^hQZv Ges Rb^h_D³ Bm^{qvi} i e^evcbv ციPvjK mn mKj ციPvjK^h R^higbv Kiv c^hqvRb I mgxPxb;

AZGe, ჰჰnZ, Kigkb, D³ j^h LZ hveZ^h ლ^hq ლეPbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [h^h The Securities and Exchange (Amendment) Act, 2000 ღviv მს^hkaZ] ჰZ c^h Ē ლgZ^h j:-

- (1) მPvMs ჰf^hR^hUej A^hqj B^hU^hoR ^hj^hg^hUW Gi ციPvjK Rbve k^hgmj Avjg k^hgxg Gi Dci 05 (c^hP) j^h ლ^hU^hKv R^higbv av^h Kij h^h A^h A^hქ^hki 15 (c^hbi) ^hქ^hbi g^ha^h მმKDიUR I G · ჰPÄ Kigkb^h Gi AbK^hj Bm^hKZ e^hvsK W^hdU/^hc-AW^hi i g^ha^hg Kigk^hb Rgv Ki^hZ n^he |
- (2) G Av^hქ^h R^hixi Z^hiiL n^hZ Dc^hi D³ j^h LZ მმKDიUR მსმუშ AvBb I Dnvi ლა-ლავb jsNb hZ^h b Pj^hte Zvi c^hZ ^hქ^hbi Rb^h D³ Bm^{qvi} Gi ციPvjK Rbve k^hgmj Avjg k^hgxg Gi Dci ^hქ^h n^hRvi (10,000/-) U^hKv A^hZi³ R^higbv I av^h Kij h^h Dc^hi (1) G D³ j^h LZ c^hx^hZ^hZ Kigk^hb Rgv Ki^hZ n^he|

მმKDიUR I G · ჰPÄ Kigk^hbi Av^hქ^hკ^hg-

Aa^hvcK W. Gg. L^hqi^h j^h ჰn^hmb
ჰPq^hig^hvb

ლZibt

Rbve k^hgmj Avjg k^hgxg, ციPvjK, მPvMs ჰf^hR^hUej A^hqj B^hU^hoR ^hj^hg^hUW

Av`k

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thnZ, Av:jvP bixqv ciZe`bi Dci, Kigkbi AfigZ, Abvbi gta, btaic :

“The issuer fails to prepare its Operating Cash Flow using direct method as per requirement of Para 1(A) (1) of Part-III of the Schedule under rule 12(2) of the Securities and Exchange Rules, 1987.”;

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thnZ, Dctiv³ elqi (Abvb` elqmn) Dci e`vL`v c`vbi Rb` Kigkb KZK c`E c` bs SEC/CFD/2:17/99/859 ZwiL Wtm:i 21, 2010 Bs Gi Revte Bmqvi KZK c`E c` bs CVO/16/315 ZwiL Wtm:i 25, 2010 Bs Gi gva`g th e`vL`v c`vb Kiv nq Zv Kigkbi bKU MnbthvM` e:j etePZ nqib;

thnZ, Dctiv³ elqmgtni djkZ`Z`Lv hvq th, Bmqvii Rb 30, 2010 Bs ZwiL mgvB erm:i i Aw_K weeiYx IAS Abhvq c`Z Kitz e` nqtQ weavq D³ Aw_K weeiYxZ Bmqvii e`v Ae`v mVK I`Q (true and fair) fvte ciZdijZ nqib Z\_v D<sup>3</sup> jc KgkvUi gva`g Bmqvi Av:jvP` Rules Gi msiko weavb jsNb KitiQ, hv Av:jvP` Ordinance Gi section 18 Gi m`uo jsNb;

thnZ, Bmqvii Dctiv³ e`Zv Rb` Kigkb KZK c` m` bs- SEC/Enforcement/566/2007/445 ZwiL RjvB 19, 2011 Bs Gi gva`g Bmqvi I Dnvi ciPvjKMYK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kvbv I ibvxi tbvUk Rvi Kiv nq Ges RjvB 28, 2011 Bs ZwiL D³ ibvxi AbiOZ nq;

thnZ, D³ ibvbxZ`wLjKZ Bmqvii c` bs: bvB ZwiL RjvB 26, 2011 Bs Gi gva`g DjlZ e`Zv Z_v weavb jsNb msuvS e`vL`v c`vb m`svIRBk bv nIqq Kigkbi bKU MnbthvM` e:j etePZ nqib;

thnZ, Av:jvP` Bmqvi GKU cveiJK jvgUW tKvubx Ges Dnvi ciPvjKgEjxi m`mMY tKvubxi ciZibiaZKvix hviv m`KDiiUR msuvS AvBb I Dnvi Aaxb RvixKZ eae- weavb ciicvbi Rb``vqx;

†m†Pαi 25, 2011 Bs

the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) iPUWs t fRtUej Aqj BÚwóR i jiqtUW ‘issuer’ nmvte AfwNZ (AZtci 0Bm’qvìò eþj DiiLZ);

the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) the section 2(cc) the “Commission” means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (Act No. 18 of 1993);

৳৳৳, Securities and Exchange Rules, 1987 Gi rule 12(2) G D†jL i†q†Q ৳, “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. ...”;

ჰინზ, Securities and Exchange Rules, 1987 გი rule 12 Abhvqx Bm"qvi Rb 30, 2010 Bs ZwiჰL mgvჰ ermჰ i Rb" c-ZKZ Aw_K weeiYx Bm" Kჰ iჰ Q hv M/s. Rahman Mustafiz Haq & Co., (weaeax wbiqxჰ K), KZK wbiqxჰ xZ nჰ qჰ Q Ges D³ wbiqxჰ v cჰ Zôb, wbiqxჰ v msμvჰs Kvhvჰ" m'óv`b ceK GZ`msჰ kó wbiqxჰ v cჰ Z`e`b Bm" Kჰ iჰ Q;

ʔhʔnZ, AvʔiʔP" ʔbiʔxʔʔZ cʔZʔe`ʔbi Dci, Kʔgkʔbi AʔfgZ, Abʔvʔbʔi gʔa", ʔbʔævi/c :

“The issuer fails to prepare its Operating Cash Flow using direct method as per requirement of Para 1(A) (1) of Part-III of the Schedule under rule 12(2) of the Securities and Exchange Rules, 1987.”;

বর্ণিত অবস্থায় প্রতীয়মান হয় যে, Bm"qv†:i Rb 30, 2010 mgvß erm†:i i bixi¶Z Aw_K ¶eeibx†Z Aw_K Ae"vi m¶VK I mZ" (True and Fair) Z " c¶Zd¶:i Z ng¶b, hv K¶gk†bi ¶bKU m¶VK f¶e Z " c"vb Kiv ng¶b e†:j MY" n¶q¶Q I

th#nZ, Dc#iv³ #el#qi (Ab#vb# #elqmn) Dci e#vL#v c#v#bi Rb# K#gkb KZK c#E c# #bs SEC/CFD/2:17/99/859 ZwiL #W#m#i
21, 2010 Bs Gi Re#e Bm#qi KZK c#E c# #bs CVO/16/315 ZwiL #W#m#i 25, 2010 Bs Gi gra#tg th e#vL#v c#vb Kiv nq Zv
K#gk#bi #bKU Mnb#hvM# e#i #e#e#PZ nq#b;

th#nZ, Dc†iv³ weIqmg†ni djk%Z†Z†`Lv hvq th, Bm"qv†ii Rb 30, 2010 Bs Zwi†L mgvß erm†ii Aww\_K weeiYx IAS Abhvqx c`Z Ki†Z e`\_ n†q†Q weavq D<sup>3</sup> Aww\_K weeiYx†Z Bm"qv†ii ev`e Ae⁻v mivK I`"Q (true and fair) f†te c†ZdiJZ nqib Z\_v D<sup>3</sup>†c KqKv†Üi qva††g Bm"qv†i Av†jvP" Rules Gi msióó weavb jsNb K†i†Q, hv Av†jvP" Ordinance Gi section 18 Gi m`úó jsNb;

[illegible]

th#nZ, D³ ĩbvb#Z`wLjKZ Bm`qv#i i cĥ bs: bvB ZwiL RjvB 26, 2011 Bs Gi gva`tg D#jwLZ e`_Zv Z_v earv j sNb mspvš e`vL`v c`vb m#šIvRbKv bv nIqv Kĥqk#bi wBKU Mnb#hvM` e#j weterPZ naqwb:

th#nZ, Av#jvP" Bm"qvi GKlU cveijK wjg#UW tKv#vbx Ges Dnvi c#iPvjKgÊjxi m`m"MY tKv#vbx c#Zibw#ZKvix hviv w#KD#iUR
msµvš AvBb I Dnvi Aaxb RvixKZ weia-weavb c#icvj#bi Rb" `vqx;

c/Z- 2

þhþnZ, mKDiiUR msµvš AvBb I Dnvi wea-weavb cii cvjþb D³ Bm^{qvi} Gi e^e-vcbv ciiPvjKmn mKj ciiPvjþKi D³ i/c e⁻Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kv^hþhVM^h Aciva; Ges

þhþnZ, Kigkþbi weþPbvq, mKDiiUR msµvš AvBb I Dnvi wea-weavb cii cvjþb D^hjLZ e⁻Zvi Rb^h, ciiReiRvþi i ksLjv, ^hQZv Ges Rb⁻v^h D³ Bm^{qvi}þi i e^e-vcbv ciiPvjK mn mKj ciiPvjKþK R^higvþv Kiv cþqvRb I mgvPxb;

AZGe, þmþnZ, Kigkb, D^hjLZ hveZiq weiq weþPbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msþkwaZ] þZ c^hË qgZieþj:-

- (3) mPvMs þfRþUej Aþqj BÛwóR wjgþUW Gi e^e-vcbv ciiPvjK Rbve G. GBP. Gg. nweejvn Gi Dci 05 (cvP) j q UvKv R^higvþv avh^h Kij hv A^h Aþ^hþki 15 (cþbi) w^hþbi gþa^h mKDiiUR I G^h þPÄ K^higkb^h Gi AbKþj Bm^hKZ e^hvsK WdU/tc-AWwþi i gva^hþg Kigkþb Rgv KiþZ nþe |
- (4) G Aþ^hk Rvixi ZwiL nþZ Dcþi D^hjLZ mKDiiUR msµvš AvBb I Dnvi wea-weavb jsNb hZw^hb Pjþe Zvi c/Z w^hþbi Rb^h D³ Bm^{qvi} Gi e^e-vcbv ciiPvjK Rbve G. GBP. Gg. nweejvn Gi Dci ^hk n^hRvi (10,000/-) UvKv A^hZi³ R^higvþvI avh^h Kij hv Dcþi (1) G D^hjLZ c^h×wZþZ Kigkþb Rgv KiþZ nþe |

mKDiiUR I G^h þPÄ K^higkþbi Aþ^hkµþg-

Aa^hvcK W. Gg. Lvqi^hj þnvþmb
þPqvig^hvb

weZibt

Rbve G. GBP. Gg. nweejvn, e^e-vcbv ciiPvjK, mPvMs þfRþUej Aþqj BÛwóR wjgþUW

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thnZ, Av:jvP bixqv ciZe`bi Dci, Kigkbi AfigZ, Abvbi gta, btaic :

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thnZ, Dctiv³ elqi (Abvb` elqmn) Dci e`vL`v c`vbi Rb` Kigkb KZK c`E c` bs SEC/CFD/2:17/99/859 ZwiL Wtm:i 21, 2010 Bs Gi Revte Bmqvi KZK c`E c` bs CVO/16/315 ZwiL Wtm:i 25, 2010 Bs Gi gva`g th e`vL`v c`vb Kiv nq Zv Kigkbi bKU MnbthvM` e:j etePZ nqib;

thnZ, Dctiv³ elqmgtni djkZ`Z`Lv hvq th, Bmqvii Rb 30, 2010 Bs ZwiL mgvB erm:i i Aw_K weeiYx IAS Abhvq c`Z Kitz e` nqtQ weavq D³ Aw_K weeiYxZ Bmqvii e`v Ae`v mVK I`Q (true and fair) fvte ciZdijZ nqib Z\_v D<sup>3</sup> jc KgkvUi gva`g Bmqvi Av:jvP` Rules Gi msiko weavb jsNb KitiQ, hv Av:jvP` Ordinance Gi section 18 Gi m`uo jsNb;

thnZ, Bmqvii Dctiv³ e`Zv Rb` Kigkb KZK c` m` bs- SEC/Enforcement/566/2007/445 ZwiL RjvB 19, 2011 Bs Gi gva`g Bmqvi I Dnvi ciPvjKMYK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kvbv I ibvxi tbvUk Rvi Kiv nq Ges RjvB 28, 2011 Bs ZwiL D³ ibvxi AbiOZ nq;

thnZ, D³ ibvbxZ`wLjKZ Bmqvii c` bs: bvB ZwiL RjvB 26, 2011 Bs Gi gva`g DjlZ e`Zv Z_v weavb jsNb msuvS e`vL`v c`vb m`svIRBk bv nIqq Kigkbi bKU MnbthvM` e:j etePZ nqib;

thnZ, Av:jvP` Bmqvi GKU cveiJK jvgUW tKvubv Ges Dnvi ciPvjKgEjxi m`mMY tKvubvxi ciZibiaZKvix hviv m`KDiiUR msuvS AvBb I Dnvi Aaxb RvixKZ eae- weavb ciicvbi Rb``vqx;

c/Z- 2

þhþnZ, mKDiiUR msµvš AvBb I Dnvi eia-eavb ciicvjþb D³ Bm^{qvi} Gi e^e-vcbv ciipvjKmn mKj ciipvjþKi D³ i/c e⁻Zv
Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k^w-þhvm^o Aciva; Ges

þhþnZ, Kigkþbi eþePbvq, mKDiiUR msµvš AvBb I Dnvi eia-eavb ciicvjþb D^{ij} LZ e⁻Zvi Rb^o, ciReiRvþi i ksLjv, ^oQZv Ges
Rb⁻v⁺ D³ Bm^{qvi}þi i e^e-vcbv ciipvjK mn mKj ciipvjKþK Riigvþv Kiv cþqvRb I mgxPxb;

AZGe, þmþnZ, Kigkb, D^{ij} LZ hveZxq eIQ eþePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The
Securities and Exchange (Amendment) Act, 2000 Øviv msþkwaZ] þZ c⁻Ë ¶lgZvþj:-

- (5) mPUMs þfRþUej Aþqj BÛóR vjgþUW Gi ciipvjK Rbve þgt bi^o j Avjg Avbmvi Gi Dci 05 (ciP) j ¶ UvKv Riigvþv
avh^o Kij hv AÎ Avþ⁻þki 15 (cþbi) v⁻þbi gþa^o mKDiiUR I G · þPÄ Kigkb^o Gi AbKþj Bm^oKZ e⁻vsK Wvdu/þc-
AWvþi i gva^oþg Kigkþb Rgv KiþZ nþe |
- (6) G Avþ⁻k Rvixi ZwiL nþZ Dcþi D^{ij} LZ mKDiiUR msµvš AvBb I Dnvi eia-eavb jsNb hZ⁻b Pjþe Zvi cIZ v⁻þbi
Rb^o D³ Bm^{qvi} Gi ciipvjK Rbve þgt bi^o j Avjg Avbmvi Gi Dci ⁻k nRvi (10,000/-) UvKv AIZvi ³ Riigvþv I avh^o
Kij hv Dcþi (1) G D^{ij} LZ c^xvZþZ Kigkþb Rgv KiþZ nþe |

mKDiiUR I G · þPÄ Kigkþbi Avþ⁻kµþg-

Aa⁻vcK W. Gg. Lvqi^o j þnvþmb
þPqvig⁻vb

veZibt

Rbve þgt bi^o j Avjg Avbmvi, ciipvjK, mPUMs þfRþUej Aþqj BÛóR vjgþUW

অনুচ্ছেদ

সিকিউরিটিজ, সিকিউরিটিজ এক্সচেঞ্জ অর্ডিন্যান্স, ১৯৬৯ (অর্ডিন্যান্স নং. XVII of ১৯৬৯) এর সেকশন ২(গ) অনুযায়ী 'Issuer' বলতে বোঝায় (AZTCI ০Bmqv0 e+j DjjLZ);

সিকিউরিটিজ, সিকিউরিটিজ এক্সচেঞ্জ অর্ডিন্যান্স, ১৯৬৯ (অর্ডিন্যান্স নং. XVII of ১৯৬৯) এর সেকশন ২(cc) অনুযায়ী "Commission" means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, ১৯৯৩ (AZTCI ০ Kigkb ০ e+j DjjLZ);

সিকিউরিটিজ, সিকিউরিটিজ এক্সচেঞ্জ রুলস, ১৯৮৭ এর রুল ১২(২) G D+jL i+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. ...";

সিকিউরিটিজ, সিকিউরিটিজ এক্সচেঞ্জ রুলস, ১৯৮৭ এর রুল ১২ Abhvq Bmqvi Rb 30, ২০১০ স. Zwi+L mgvB erm+i i Rb c-ZKZ Aw_K weeiYx Bm K+i+Q hv M/s. Rahman Mustafiz Haq & Co., (weae× bix+K), KZK bix+Z n+q+Q Ges D³ bix+v cizôvb, bix+v msµvŠ Kvhv` mœuv`b ceK GZ`msikô bix+v ciz+e`b Bm K+i+Q;

সিকিউরিটিজ, অফিসিয়াল বিনিয়োগের নিয়মাবলী, Kigkb Bm K+i+Q, Ab+vbi g+a, b+ævi/c :

"The issuer fails to prepare its Operating Cash Flow using direct method as per requirement of Para 1(A) (1) of Part-III of the Schedule under rule 12(2) of the Securities and Exchange Rules, ১৯৮৭.";

বর্ণিত অবস্থায় প্রতীয়মান হয় যে, Bmqv+i i Rb 30, ২০১০ স. mgvB erm+i i bix+Z Aw_K weeiYx Bm K+i+Q (True and Fair) Z cizôvb, hv Kigkb bKU mVKfv+e Z c`vb Kiv nq b e+j MY n+q+Q |

সিকিউরিটিজ, Dc+i³ weiqi (Ab`vb weiqm) Dci e`vL`v c`vbi Rb Kigkb KZK c`E cÎ bs SEC/CFD/2:17/99/859 ZwiL W+m+i 21, ২০১০ স. Gi Rev+e Bmqvi KZK c`E cÎ bs CVO/16/315 ZwiL W+m+i 25, ২০১০ স. Gi gva+g th e`vL`v c`vb Kiv nq Zv Kigkb bKU Mnb+M` e+j we+ePZ nq;

সিকিউরিটিজ, Dc+i³ weiqm+ni djk+Z+Z +`Lv hvq th, Bmqv+i i Rb 30, ২০১০ স. Zwi+L mgvB erm+i i Aw\_K weeiYx IAS Abhvq c-Z Ki+Z e` n+q+Q weav D³ Aw_K weeiYx+Z Bmqv+i i e`v Ae`v mVK I`Q (true and fair) fv+e cizôvb Z\_v D³ i/c KgKv+Ui gva+g Bmqvi Av+jvP` Rules Gi msikô weav jsNb K+i+Q, hv Av+jvP` Ordinance Gi section 18 Gi m`úo jsNb;

সিকিউরিটিজ, Bmqv+i i Dc+i³ e`Zvi Rb Kigkb KZK cÎ mÎ bs- SEC/Enforcement/566/2007/445 ZwiL RjvB 19, ২০১১ স. Gi gva+g Bmqvi I Dnvi c+PvjKMY+K Securities and Exchange Ordinance, ১৯৬৯ এর সেকশন ২২ Gi Aaxb KviY` kv+vi I ibvxi +vUK Rvi Kiv nq Ges RjvB 28, ২০১১ স. Zwi+L D³ ibvxi AbôZ nq;

সিকিউরিটিজ, D³ ibvxi+Z `wLjKZ Bmqv+i i cÎ bs: bvB ZwiL RjvB 26, ২০১১ স. Gi gva+g DjjLZ e`Zv Z_v weav jsNb msµvŠ e`vL`v c`vb m+ŠvIRbK bv nIq Kigkb bKU Mnb+M` e+j we+ePZ nq;

সিকিউরিটিজ, অফিসিয়াল বিনিয়োগের নিয়মাবলী, GKU c+e+jK +j+g+U +Kvœvbx Ges Dnvi c+PvjKgÊjxi m`mMY +Kvœvxi cizôvbZKvix hviv m+KDviUR msµvŠ AvBb I Dnvi Aaxb RvixKZ wea-weav c+icv+bi Rb``vq;

cVZV- 2

Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw⁻hM⁻ Aciva; Ges

h#nZ, Klgk#bi we#Pbvq, m#KDiiUR msµš AvBb I Dnvi wea-weavb ciicvj#b DvjLZ e"Zvi Rb", c#RevR#ii ksLjv, "QZv Ges Rb~v# D³ Bm"qv#ii e'e~vcbv c#iPvjK mn mKj c#iPvjK#K R#igbv Kiv c#qvRb I mgxPxb;

AZGe, tṁnZ, Kṁgb, DṁjLZ hveZṁq ṁelq ṁetePṁveK, Securities and Exchange Ordinance, 1969 Gi section 22 [ṁv The Securities and Exchange (Amendment) Act, 2000 Øviv mstṁwaz] ‡Z c`È ¶qZve†j:-

- (7) 11PvMs 1f1R1Uej A1qj B1U16R 1j1g1UW Gi c1iP1jK Rbve 1g1t Avg1xb Gi Dci 05 (c1P) j 11 UvKv R1ig1bv a1h1 Kij hv A11 Av111ki 15 (c1bi) 1111bi g1a1 01m1KD1i1UR I G11P1A K1g1kb1 Gi AbK1j Bm1KZ e1sK W1dU11c1AW11i1 gra11g K1g1kb Rgv Ki1Z n1e |
- (8) G Av11k Rvixi ZwiL n1Z Dc1i D1j1LZ 1m1KD1i1UR m1p1v1Š AvBb I Dnvi 1e1a11eavb jsNb hZ11b Pjte Zvi c1Z 111bi Rb1 D3 Bm1qvi Gi c1iP1jK Rbve 1g1t Avg1xb Gi Dci 1k n1Rvi (10,000/-) UvKv A1Z1i13 R1ig1bv1 a1h1 Kij hv Dc1i (1) G D1j1LZ c11Z1Z K1g1kb Rgv Ki1Z n1e |

WMKD iUR I G . tPÄ Kwgk tbi Av t` kµ t g-

Aa"vcK W. Gg. Lvqi"j †nv‡mb
‡Pqv ig"vb

weZibt

Rbve ‡gvt Avgxb, cwiPvjK, wPUvMs †fWR‡Uej A‡qj BŪvwóR wjwg‡UW

the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) iPUWs t fR#Uej Aqj BÚwR i jgUW ‘issuer’ nmvte AfwN (AZtci ÒBmqviò eþj DrijLZ);

“Commission” means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtc i ô Kqk b ô e j D r j i L Z);

৳নZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D†jL i†q†Q ƒ, “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. ...”;

[illegible]

ʔhʔnZ, AʔiʔP" ʔbiʔiʔZ cʔZʔe`ʔbi Dci, Kʔkʔbi AʔfʔZ, Aʔvʔb"i qʔa", ʔbʔæi/c :

“The issuer fails to prepare its Operating Cash Flow using direct method as per requirement of Para 1(A) (1) of Part-III of the Schedule under rule 12(2) of the Securities and Exchange Rules, 1987.”;

বর্ণিত অবস্থায় প্রতীয়মান হয় যে, Bm"qv†i i Rb 30, 2010 mgvß erm†i i †bi xi ¶Z Aw_K †eeibx†Z Aw_K Ae"vi m†VK I mZ" (True and Fair) Z " c†Zd†i j nq†b, hv K†gk†bi †bKU m†VK f†e Z " c"†b Kiv nq†b e†j MY" n†q†Q |

th#nZ, Dc#iv³ #el#qi (Ab#vb# #elqmn) Dci e#vL#v c#v#bi Rb# K#gkb KZK c#E c#l bs SEC/CFD/2:17/99/859 ZwiL #W#m#i 21, 2010 Bs Gi R#e# Bm#qi KZK c#E c#l bs CVO/16/315 ZwiL #W#m#i 25, 2010 Bs Gi gra#tg th e#vL#v c#vb Kiv nq Zv K#gk#bi #bKU Mnb#hvM# e#j #e#e#PZ nq#b;

th#nZ, Dc†iv³ weIqmg†ni djk#Z†Z †`Lv hvq th, Bm"qv†ii Rb 30, 2010 Bs Zwii†L mgvß erm†ii Aw\_K weeiYx IAS Abhvqx c`Z Ki†Z e`\_ n†q†Q weaiq D<sup>3</sup> Aw\_K weeiYx†Z Bm"qv†ii ev`e Ae⁻ mivK I`"Q (true and fair) fvte c#ZdiJZ nqib Z\_v D<sup>3</sup>ic KgKv†Üi qva†q Bm"qv†i Av†jvP" Rules Gi ms#kó weavb jsNb K†i†Q, hv Av†jvP" Ordinance Gi section 18 Gi m`úó jsNb;

[illegible]

th#nZ, D³ i'bv#Z`wLjKZ Bm"qv#i i cÎ bs: bvB ZwiL RjvB 26, 2011 Bs Gi gva'tg D#jwLZ e"Zv Z_y ear/b jsNb msµvŠ e"vL'v
c'vb m#ŠIRbK bv nIqv Klgk#bi wBKU Mnb#hvM" e#j wete#PZ nqwb;

th#nZ, Av#jvP" Bm"qvi GKlU cveijK wjwg#UW tKv#vbx Ges Dnvi c#iPvjKgÊjxi m`m"MY tKv#vbx c#Zibw#ZKvix hviv w#KDw#iUR
msµvš AvBb I Dnvi Aaxb RvixKZ weia-weavb c#icvj#bi Rb" `vqx;

cVZ- 2

ჰჰnZ, მმKDiiUR მსმუშ AvBb I Dnvi ლა-ლავb ციციქb D³ Bm^{qvi} Gi e⁻vcbv ციPvjKmn mKj ციPvjჰKi D³ i/c e⁻Zv
Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k^hh^h Aciva; Ges

ჰჰnZ, Kigkჰbi ლეPbvq, მმKDiiUR მსმუშ AvBb I Dnvi ლა-ლავb ციციქb D^hjLZ e⁻Zvi Rb^h, c^hReiR^hi i ksLjv, ^hQZv Ges
Rb⁻v^h_ D³ Bm^{qvi} i i e⁻vcbv ციPvjK mn mKj ციPvjKჰK R^higbv Kiv c^hqvRb I mgxPxb;

AZGe, ჰჰnZ, Kigkb, D^hjLZ hveZ^hq ლეlq ლეPbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [h^h The
Securities and Exchange (Amendment) Act, 2000 ღviv მსჰk^hაZ] ჰZ c^hĖ ჴgZ^hetj:-

(9) მPUMs ჰf^hRჰUej Aჰqj BŪ^hóR ჴj^hgჰUW Gi ციPvjK Rbve ჰgvt Ggivbj nK Gi Dci 05 (c^hv) j^h UvKv R^higbv av^h
Kij h^h AĴ Avჰ^hჰki 15 (cჰbi) ჴ^hჰbi gჰa^h ომმKDiiUR I G · ჰPĀ Kigkb^h Gi AbKჰj Bm^hKZ e⁻vsK WdU/ჰc-AWჰi i
gva^hჰg Kigkჰb Rgv KiჰZ nჰe |

(10) G Avჰ^h k Rvixi Z^hiiL nჰZ Dcჰi D^hjLZ მმKDiiUR მსმუშ AvBb I Dnvi ლა-ლავb jsNb hZ^h b Pjჰe Zvi c^hZ ჴ^hჰbi
Rb^h D³ Bm^{qvi} Gi ციPvjK Rbve ჰgvt Ggivbj nK Gi Dci ^h k n^hRvi (10,000/-) UvKv A^hZ^h i ³ R^higbv I av^h Kij h^h
Dcჰi (1) G D^hjLZ c^hx^hZჰZ Kigkჰb Rgv KiჰZ nჰe |

მმKDiiUR I G · ჰPĀ Kigkჰbi Avჰ^h k^hμჰg-

Aa^hvck W. Gg. Lvqi^h j ჰnvჰmb
ჰPqvig^hvb

ლეZibt

Rbve ჰgvt Ggivbj nK, ციPvjK, მPUMs ჰf^hRჰUej Aჰqj BŪ^hóR ჴj^hgჰUW

Av`k

৳৳৳৳, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ৳PUVms ৳f৳R৳Uej A৳qj BŪŌR ৳jg৳UW ‘issuer’ ৳nm৳fe A৳f৳nZ (AZtc i ŌBm৳qvi Ō e৳j D৳j৳LZ);

৳৳৳৳, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) ৳gvZ৳eK “Commission” means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtc i Ō K৳gkb Ō e৳j D৳j৳LZ);

৳৳৳৳, Securities and Exchange Rules, 1987 Gi rule 12(2) G D৳jL i ৳q৳Q ৳, “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. ...”;

৳৳৳৳, Securities and Exchange Rules, 1987 Gi rule 12 Abhvq Bm৳qvi Rb 30, 2010 Bs Zwi৳L mgv৳ erm৳i i Rb ৳ZKZ A৳_K ৳eeiYx Bm ৳i৳Q hv M/s. Rahman Mustafiz Haq & Co., (৳eae ৳bix৳K), KZK ৳bix৳Z n৳q৳Q Ges D ৳bix৳ cZŌvb, ৳bix৳ msμv ৳vh ৳m ৳b ceK GZ ৳msikŌ ৳bix৳ cZte ৳b Bm ৳i৳Q;

৳৳৳৳, Av৳jvP ৳bix৳ cZte ৳bi Dci, K৳gk৳bi A৳fgZ, Ab৳b ৳i g৳a, ৳b ৳v/c :

“The issuer fails to prepare its Operating Cash Flow using direct method as per requirement of Para 1(A) (1) of Part-III of the Schedule under rule 12(2) of the Securities and Exchange Rules, 1987.”;

বর্ণিত অবস্থায় প্রতীয়মান হয় যে, Bm৳qvi i Rb 30, 2010 mgv৳ erm৳i i ৳bix৳ A৳_K ৳eeibxZ A৳_K Ae ৳vi m৳VK I mZ” (True and Fair) Z ৳ cZd৳jZ nq৳b, hv K৳gk৳bi ৳bKU m৳VKfvte Z ৳ c ৳vb Kiv nq৳b e৳j MY ৳n৳q৳Q |

৳৳৳৳, Dc৳iv ৳el৳qi (Ab ৳b ৳elqmn) Dci e ৳L ৳ c ৳bi Rb ৳gkb KZK c ৳E c ৳ bs SEC/CFD/2:17/99/859 ZwiL ৳W৳m 21, 2010 Bs Gi Revte Bm৳qvi KZK c ৳E c ৳ bs CVO/16/315 ZwiL ৳W৳m 25, 2010 Bs Gi gva ৳g ৳ e ৳L ৳ c ৳b Kiv nq Zv K৳gk৳bi ৳bKU Mnb ৳hM ৳e ৳ ৳e ৳PZ nq৳b;

৳৳৳৳, Dc৳iv ৳elqmg ৳ni djk ৳Z ৳ ৳Lv hvq ৳, Bm৳qvi i Rb 30, 2010 Bs Zwi৳L mgv৳ erm৳i i A৳_K ৳eeiYx IAS Abhvq ৳Z Ki ৳Z e ৳ n৳q৳Q ৳eav D ৳ A৳_K ৳eeiYx ৳Z Bm৳qvi i e ৳ Ae ৳v m৳VK I ৳Q (true and fair) fvte cZd৳jZ nq৳b Z ৳ D ৳ i ৳c KgKvŌi gva ৳g Bm৳qvi Av৳jvP Rules Gi msikŌ ৳eav jsNb ৳i৳Q, hv Av৳jvP Ordinance Gi section 18 Gi m ৳ó jsNb;

৳৳৳৳, Bm৳qvi i Dc৳iv e ৳Zvi Rb ৳gkb KZK c ৳ m ৳ bs- SEC/Enforcement/566/2007/445 ZwiL RjvB 19, 2011 Bs Gi gva ৳g Bm৳qvi I Dnvi c ৳iPvj KMY ৳K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi ৳ kv ৳v I ৳bvx i ৳bUK Rvi Kiv nq Ges RjvB 28, 2011 Bs Zwi৳L D ৳ ৳bvx AbŌZ nq;

৳৳৳৳, D ৳ ৳bvx ৳Z ৳LjKZ Bm৳qvi i c ৳ bs: bvB ZwiL RjvB 26, 2011 Bs Gi gva ৳g D৳j৳LZ e ৳Zv Z ৳v ৳eav jsNb msμv e ৳L ৳ c ৳b m ৳šv IRbK bv n lq ৳ K৳gk৳bi ৳bKU Mnb ৳hM ৳e ৳ ৳e ৳PZ nq৳b;

৳৳৳৳, Av৳jvP Bm৳qvi GKU c ৳e ৳jK ৳jg ৳UW ৳Kv ৳vbx Ges Dnvi c ৳iPvj KgE ৳xi m ৳m MY ৳Kv ৳vbx c ৳Zib ৳ZKvix hviv ৳m ৳KDvi UR msμv AvBb I Dnvi Aaxb RvixKZ ৳eae ৳eav c ৳icvj ৳bi Rb ৳vq;

c/Z/- 2

ჰჰნZ, მმKDიUR მსმႶš AႶBb I Dnvi ႶႶa-ႶႶab cႶicႶjႶb D³ Bm^qvi Gi e⁻ႶcbႶ cႶiPႶjKmn mKj cႶiPႶjႶKi D³ i/c e⁻ ZႶ
Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kႶႶ⁻ႶhႶM^o Aciva; Ges

ჰჰნZ, KႶgkႶbi ႶႶႶPႶႶq, მმKDიUR მსმႶš AႶBb I Dnvi ႶႶa-ႶႶab cႶicႶjႶb DႶjႶLZ e⁻ ZႶi Rb^o, cႶReႶRႶႶi i ksLjႶ, Ⴖ^oQZႶ Ges
Rb⁻Ⴖ^o D³ Bm^qႶႶi i e⁻ႶcbႶ cႶiPႶjK mn mKj cႶiPႶjKႶK RႶigႶႶ Kiv cႶqႶRb I mgႶPႶb;

AZGe, ႶႶჰნZ, KႶgkb, DႶjႶLZ hႶZႶq ႶႶlq ႶႶႶPႶႶceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hႶ The
Securities and Exchange (Amendment) Act, 2000 ႶႶiv mႶkႶႶaZ] ႶZ c⁻Ⴖ ႶႶgZႶႶj:-

(11) ႶPႶႶMs ႶႶRႶႶUej AႶqj BႶႶႶR ႶႶgႶႶUW Gi cႶiPႶjK RႶႶႶ ႶႶႶt gnmႶb mႶKႶ Gi Dci 05 (cႶP) j ႶႶ UႶKႶ RႶigႶႶ ႶႶႶ^o Kij
hႶ AႶ ႶႶ⁻Ⴖki 15 (cႶbi) Ⴖ⁻Ⴖbi gႶႶ^o ႶႶႶKDႶiUR I G · ႶPႶ KႶgkbႶ Gi AbKႶj Bm^oKZ e⁻ႶsK WႶdUႶႶc-AWႶႶi i gႶႶ^og
KႶgkႶb RႶႶ KႶႶZ nႶႶ |

(12) G ႶႶ⁻Ⴖ RႶႶi ZႶႶiL nႶZ DcႶi DႶjႶLZ ႶႶႶKDႶiUR მსმႶš AႶBb I Dnvi ႶႶa-ႶႶab jsNb hZႶ⁻Ⴖ PjႶႶ ZႶi cႶZ Ⴖ⁻Ⴖbi
Rb^o D³ Bm^qvi Gi cႶiPႶjK RႶႶႶ ႶႶႶt gnmႶb mႶKႶ Gi Dci Ⴖ⁻Ⴖ nႶRႶi (10,000/-) UႶKႶ AႶZႶi³ RႶigႶႶ ႶႶႶ^o Kij hႶ
DcႶi (1) G DႶjႶLZ cႶႶZႶZ KႶgkႶb RႶႶ KႶႶZ nႶႶ |

მმKDიUR I G · ႶPႶ KႶgkႶbi ႶႶ⁻ႶkႶg-

Aa⁻ႶcK W. Gg. LႶႶi⁻Ⴖ ႶႶႶႶb
ႶPႶႶႶႶႶ

ႶႶZႶႶ

RႶႶႶ ႶႶႶt gnmႶb mႶKႶ, cႶiPႶjK, ႶPႶႶMs ႶႶRႶႶUej AႶqj BႶႶႶR ႶႶgႶႶUW