bs- GmBwm/Gb‡dvm©‡g›U/566/2007/ ‡m‡Þ¤^i 25, 2011 Bs

# Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW ‘issuer’ wnmv‡e AwfwnZ (AZtci ÒBm¨qviÓ e‡j DwjøwLZ);

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) ‡gvZv‡eK “Commission” means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci Ò KwgkbÓ 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 Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv M/s. Rahman Mustafiz Haq & Co., (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, Av‡jvP¨ wbixw¶Z cwZ‡e`‡bi Dci, Kwgk‡bi AwfgZ, Ab¨v‡b¨i g‡a¨, wb‡æv³i¦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 প্রতীয়মাণ হয় যে, Bm¨qv‡ii Rb 30, 2010 mgvß erm‡ii wbixw¶Z Avw_K weeib‡Z Avw_K Ae¯'vi mwVK I mZ¨ (True and Fair) Z_¨ cwZdwjZ nqwb, hv Kwgk‡bi wbKU mwVKfv‡e Z_¨ c`vb Kiv nqwb e‡j MY¨ n‡q‡Q |

‡h‡nZ, Dc‡iv³ welq‡qi (Ab¨vb¨ welqmn) Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:17/99/859 ZvwiL wW‡m¤^i 21, 2010 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs CVO/16/315 ZvwiL wW‡m¤^i 25, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qv†ii Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯'v mwVK I ¯”Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³i¦c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/566/2007/445 ZvwiL RjvB 19, 2011 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges RjvB 28, 2011 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ bs: bvB ZvwiL RjvB 26, 2011 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_v weavb jsNb msµvš— e¨vL¨v c`vb 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 hviv wmwKDwiwUR msµvš— AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

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‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvj‡Ki D³ iƒc 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 DwjøwLZ e¨_Zvi Rb¨, cwiRvRv‡ii ksLjv, ¯'"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii e¨e¯vcbv cwiPvjK mn mKj cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjøwLZ 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) wPUvMs †fwR‡Uej A‡qj BÛvóªR wjwg‡UW Gi cwiPvjK Rbve kvgmj Avjg kvgxg Gi Dci 05 (cvP) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb̂ Gi AbK‡j Bm¨KZ e¨vsK WªvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e |

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

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

Aa¨vcK W. Gg. Lvqi"j †nv‡mb
‡Pqvig¨vb

weZibt
Rbve kvgmj Avjg kvgxg, cwiPvjK, wPUvMs †fwR‡Uej A‡qj BÛvóªR wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/566/2007/ ‡m‡Þ¤i 25, 2011 Bs

# Av‡`k

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‡h‡nZ, Av‡jvP¨ wbixw¶Z cwZ‡e`‡bi Dci, Kwgk‡bi AwfgZ, Ab¨v‡b¨i g‡a¨, wb‡œvi|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 প্রতীয়মাণ হয় যে, Bm¨qv‡ii Rb 30, 2010 mgvß erm‡ii wbixw¶Z Aw_K weeibx‡Z Aw_K Ae¯vi mwVK I mZ¨ (True and Fair) Z_¨ cwZdwjZ nqwb, hv Kwgk‡bi wbKU mwVKfv‡e Z_¨ c`vb Kiv nqwb e‡j MY¨ n‡q‡Q|

‡h‡nZ, Dc‡iv³ wel‡qi (Ab¨vb¨ welqmn) Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:17/99/859 ZvwiL wW‡m¤i 21, 2010 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs CVO/16/315 ZvwiL wW‡m¤i 25, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qv†ii Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i|c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/566/2007/445 ZvwiL RjvB 19, 2011 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges RjvB 28, 2011 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs: bvB ZvwiL RjvB 26, 2011 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_v weavb jsNb msµvš e¨vL¨v c`vb 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 hviv wmwKDwiwUR msµvš AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

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bs- GmBwm/Gb‡dvm©‡g›U/566/2007/ ‡m‡Þ¤^i 25, 2011 Bs

# <u>Av‡`k</u>

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‡h‡nZ, Av‡jvP¨ wbixw¶Z cwZ‡e`‡bi Dci, Kwgk‡bi AwfgZ, Ab¨v‡b¨i g‡a¨, wb‡æv³iƒc :

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‡h‡nZ, Dc‡iv³ welq‡i (Ab¨vb¨ welqmn) Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:17/99/859 ZvwiL wW‡m¤^i 21, 2010 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs CVO/16/315 ZvwiL wW‡m¤^i 25, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djkª"wZ‡Z †`Lv hvq †h, Bm¨qv†ii Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c~Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯'v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³iƒc KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi msswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/566/2007/445 ZvwiL RjvB 19, 2011 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©‡bv I ïbvbxi †bvwUk Rwi Kiv nq Ges RjvB 28, 2011 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ bs: bvB ZvwiL RjvB 26, 2011 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_v weavb jsNb msµvš— e¨vL¨v c`vb 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 hviv wmwKDwiwUR msµvš— 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 cwiPvj‡Ki D³ i¦c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯—‡hvM¨ Acivi; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjøwLZ e¨_Zvi Rb¨, cwiRevR‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii e¨e¯'vcbv cwiPvjK mn mKj cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjøwLZ 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 :-

(3) wPUvMs †fwR‡Uej A‡qj BÛvówR wjwg‡UW Gi e¨e¯'vcbv cwiPvjK Rbve G. GBP. Gg. nwwee jvn Gi Dci 05 (cvP) 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 |

(4) G Av‡`k Rvixi ZwiL n‡Z Dc‡i DwjøwLZ wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qvi Gi e¨e¯'vcbv cwiPvjK Rbve G. GBP. Gg. nwwee jvn Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjøwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

Aa¨vcK W. Gg. Lvqi"j †nv‡mb
‡Pqvig¨vb

<u>weZibt</u>
Rbve G. GBP. Gg. nwwee jvn, e¨e¯'vcbv cwiPvjK, wPUvMs †fwR‡Uej A‡qj BÛvówR wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/566/2007/ ‡m‡Þ¤^i 25, 2011 Bs

# Av‡`k

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‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yq†ii Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨yq‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³iƒc KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨yq‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/566/2007/445 ZvwiL RjvB 19, 2011 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges RjvB 28, 2011 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨yq‡ii cÎ bs: bvB ZvwiL RjvB 26, 2011 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_v weavb jsNb msµvšÍ e¨vL¨v c`vb m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨yqvi 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;

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

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ e¨_Zvi Rb¨, cwiRevRv‡ii ksLjv, ¯’QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii e¨e¯vcbv cwiPvjK mn mKj cwiPvjK‡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:-

(5) wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW Gi cwiPvjK Rbve ‡gvt bi“j Avjg Avbmvwi Gi Dci 05 (cvP) 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‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e |

(6) 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¨qvi Gi cwiPvjK Rbve ‡gvt bi“j Avjg Avbmvwi 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-

Aa¨vcK W. Gg. Lvqi“j †nv‡mb
‡Pqvig¨vb

weZibt
Rbve ‡gvt bi“j Avjg Avbmvwi, cwiPvjK, wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/566/2007/ ‡m‡Þ¤^i 25, 2011 Bs

# Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÒBm¨ývi Ó e‡j DwjwLZ);

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) ‡gvZv‡eK "Commission" means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci Ò Kwgkb Ó 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¨ývi Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ÍZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv M/s. Rahman Mustafiz Haq & Co., (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ‡e`b, wbix¶v msµvš Kvhvw` m¤úv`b ceK GZ`msw¯kó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Av‡jvP¨ wbixw¶Z cwZ‡e`‡bi Dci, Kwgk‡bi AwfgZ, Ab¨v‡b¨i g‡a¨, wb‡¤œiƒc :

> "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 প্রতীয়মাণ হয় যে, Bm¨ýv‡ii Rb 30, 2010 mgvß erm‡ii wbixw¶Z Avw_K weeibx‡Z Avw_K Ae¯'vi mwVK I mZ¨ (True and Fair) Z_¨ cwZdwjZ nqwb, hv Kwgk‡bi wbKU mwVKfv‡e Z_¨ c`vb Kiv nqwb e‡j MY¨ n‡q‡Q |

‡h‡nZ, Dc‡iv³ wel‡qi (Ab¨vb¨ wel‡qmn) Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:17/99/859 ZvwiL wW‡m¤^i 21, 2010 Bs Gi Rev‡e Bm¨ývi KZK c`Ë cÎ bs CVO/16/315 ZvwiL wW‡m¤^i 25, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU MÖnY‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨ýv†ii Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯ÍZ Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨ýv‡ii ev¯Íe Ae¯'v mwVK I ¯^"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³iƒc KgKv‡Ûi gva¨‡g Bm¨ývi Av‡jvP¨ Rules Gi msw¯kó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨ýv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/566/2007/445 ZvwiL RyvB 19, 2011 Bs Gi gva¨‡g Bm¨ývi 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 RyvB 28, 2011 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨ýv‡ii cÎ bs: bvB ZvwiL RyvB 26, 2011 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_v weavb jsNb msµvš e¨vL¨v c`vb m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnY‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨ývi 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;

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

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi e¨e¯'vcbv cwiPvjKmn mKj cwiPvj‡Ki 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 DwjøwLZ e¨_Zvi Rb¨, cwReŸvRv‡ii ksLjv, ¯'"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii e¨e¯'vcbv cwiPvjK mn mKj cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjøwLZ 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 :-

(7) wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW Gi cwiPvjK Rbve ‡gvt Avgxb Gi Dci 05 (cvP) 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-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e |

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

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

Aa¨vcK W. Gg. Lvqi"j †nv‡mb
‡Pqvig¨vb

<u>weZibt</u>
Rbve ‡gvt Avgxb, cwiPvjK, wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/566/2007/ ‡m‡Þ¤^i 25, 2011 Bs

# Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) wPUvMs †fwR‡Uej A‡qj BÛvw÷R wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjwLZ);

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) ‡gvZv‡eK "Commission" means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci Ô KwgkbÕ e‡j DwjwLZ);

‡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 Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv M/s. Rahman Mustafiz Haq & Co., (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ‡ôvb, wbix¶v msµvš— Kvhwi` m¤úv`b ceK GZ`msµvš— wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Av‡jvP¨ wbixw¶Z cwZ‡e`‡bi Dci, Kwgk‡bi AwfgZ, Ab¨v‡b¨i g‡a¨, wb‡æv³iƒc :

> "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 প্রতীয়মাণ হয় যে, Bm¨yq‡ii Rb 30, 2010 mgvß erm‡ii wbixw¶Z Avw_K weeib‡Z Avw_K Ae¯'vi mwVK I mZ¨ (True and Fair) Z_¨ cwZdwjZ nqwb, hv Kwgk‡bi wbKU mwVKfv‡e Z_¨ c`vb Kiv nqwb e‡j MY¨ n‡q‡Q |

‡h‡nZz, Dc‡iv³ wel‡qi (Ab¨vb¨ welqmn) Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:17/99/859 ZvwiL wW‡m¤^i 21, 2010 Bs Gi Reve Bm¨yqvi KZK c`Ë cÎ bs CVO/16/315 ZvwiL wW‡m¤^i 25, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU MÖnY‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yq†ii Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨yq‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³iƒc KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨yq‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/566/2007/445 ZvwiL RjvB 19, 2011 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges RjvB 28, 2011 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZz, D³ ïbvbx‡Z `wLjKZ Bm¨yq‡ii cÎ bs: bvB ZvwiL RjvB 26, 2011 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_v weavb jsNb msµvš— e¨vL¨v c`vb m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnY‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZz, Av‡jvP¨ Bm¨yqvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwiPvjbvaZKvix hviv wmwKDwiwUR msµvš— 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 cwiPvj‡Ki D³ iƒc 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 e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_ D³ Bm¨¨qv‡ii e¨e¯'vcbv cwiPvjK mn mKj cwiPvjK‡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:-

(9) wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW Gi cwiPvjK Rbve ‡gvt Ggivbj nK Gi Dci 05 (cvP) 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 |

(10)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¨qvi Gi cwiPvjK Rbve ‡gvt Ggivbj nK 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-

Aa¨vcK W. Gg. Lvqi"j †nv‡mb
‡Pqvig¨vb

<u>weZibt</u>
Rbve ‡gvt Ggivbj nK, cwiPvjK, wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/566/2007/ ‡m‡Þ¤i 25, 2011 Bs

# Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) wPUvMs †fwR‡Uej A‡qj BÛvwóR wjwg‡UW ‘issuer’ wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(cc) ‡gvZv‡eK “Commission” means Securities and Exchange Commission constituted under the Securities and Exchange Commission Act, 1993 (AZtci Ô KwgkbÕ 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 Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv M/s. Rahman Mustafiz Haq & Co., (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, Av‡jvP¨ wbixw¶Z cwZ‡e`‡bi Dci, Kwgk‡bi AwfgZ, Ab¨v‡b¨i g‡a¨, wb‡æv³ i/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 প্রতীয়মাণ হয় যে, Bm¨qv‡ii Rb 30, 2010 mgvß erm‡ii wbixw¶Z Aw_K weeib‡Z Aw_K Ae¯'vi mwVK I mZ¨ (True and Fair) Z_¨ cwZdwjZ nqwb, hv Kwgk‡bi wbKU mwVKfv‡e Z_¨ c`vb Kiv nqwb e‡j MY¨ n‡q‡Q |

‡h‡nZ, Dc‡iv³ wel‡qi (Ab¨vb¨ welqmn) Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:17/99/859 ZvwiL wW‡m¤i 21, 2010 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs CVO/16/315 ZvwiL wW‡m¤i 25, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qv†ii Rb 30, 2010 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³i/c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/566/2007/445 ZvwiL RjvB 19, 2011 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 RjvB 28, 2011 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ bs: bvB ZvwiL RjvB 26, 2011 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_v weavb jsNb msµvš— e¨vL¨v c`vb 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 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 cwiPvj‡Ki D³ iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii e¨e¯vcbv cwiPvjK mn mKj cwiPvjK‡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:-

(11) wPUvMs †fwR‡Uej A‡qj BÛwóR wjwg‡UW Gi cwiPvjK Rbve ‡gvt gnmxb mvKx Gi Dci 05 (cvP) 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 WªvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e |

(12) 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¨qvi Gi cwiPvjK Rbve ‡gvt gnmxb mvKx 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-

Aa¨vcK W. Gg. Lvqi"j †nv‡mb
‡Pqvig¨vb

weZibt
Rbve ‡gvt gnmxb mvKx, cwiPvjK, wPUvMs †fwR‡Uej A‡qj BÛwóR wjwg‡UW