

Bangladesh Securities and Exchange Commission
Enforcement Division
Enforcement Department
Market, Market Intermediaries and Other Affairs Section
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নং-বিএসইসি/এনফোর্সমেন্ট/৩৩৫৭ (পার্ট-২)/২০২২/৮৯১
তারিখঃ নভেম্বর ১০, ২০২৪

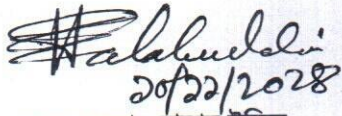
CRESCENT LIMITED

(BO ID: 1605400021520347,
1602110046881801, 1204780021520347)
7/A, Santibagh (Rajurbagh), Dhaka

বিষয়: আদেশ।

কমিশনের আদেশ নং- বিএসইসি/এনফোর্সমেন্ট/৩৩৫৭(পার্ট-২)/২০২২/৮৯০ তারিখঃ নভেম্বর ১০, ২০২৪ এর সত্যায়িত
অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে,


১০/১১/২০২৪

মোঃ সুলতান সালাহ উদ্দিন

উপপরিচালক (এনফোর্সমেন্ট)

IP PABX: 88-02-09609-100600, Ext- 1220

ই-মেইল- ssuddin@sec.gov.bd

অবগতির জন্য অনুলিপি:

১. চেয়ারম্যান মহোদয়ের দপ্তর, বিএসইসি।
২. পিও টু সকল কমিশনার, বিএসইসি।
৩. পিও টু নির্বাহী পরিচালক, এনফোর্সমেন্ট, বিএসইসি।
৪. পিও টু নির্বাহী পরিচালক, এমআইএস, বিএসইসি।
৫. পিও টু নির্বাহী পরিচালক, এমআইএডি, বিএসইসি। [BSEC/MSI/2021-1009/Vol-3 dated 30.01.2023]
৬. পিও টু পরিচালক, এনফোর্সমেন্ট, বিএসইসি।

Bangladesh Securities and Exchange Commission
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Enforcement Department
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নং-বিএসইসি/এনফোর্সমেন্ট/৩৩৫৭ (পার্ট-২)/২০২২/৮৯০

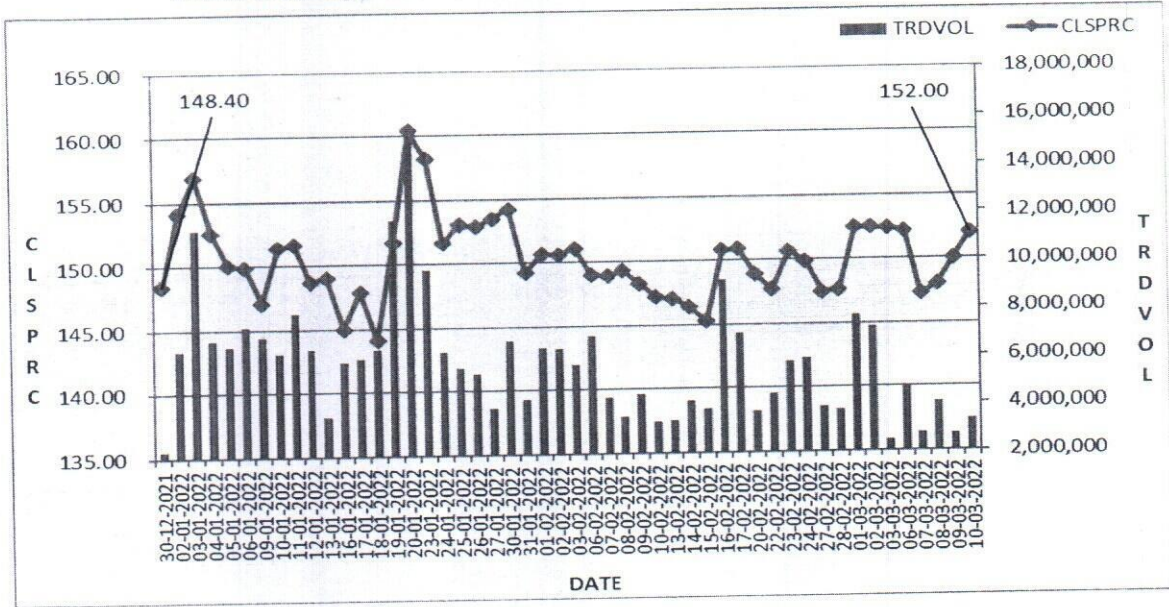
তারিখঃ নভেম্বর ১০, ২০২৪

আদেশ

যেহেতু, Securities and Exchange Ordinance, 1969 এর Section 2 (cc) মোতাবেক কমিশন অর্থ বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন যা বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩-এর অধীনে গঠিত;

যেহেতু, মার্চ ১৫, ২০২২ তারিখের DSE Surveillance Note # 20/2022 অনুযায়ী এবং Regulation 16(3)(c)(ii) and (d)(v) of Dhaka Stock Exchange (Board and Administration) Regulations, 2013 দ্বারা প্রদত্ত ক্ষমতাবলে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড ০২.০১.২০২২ থেকে ১০.০৩.২০২২ পর্যন্ত সময়কালে Bangladesh Export Import Company Ltd. (BEXIMCO)-এর শেয়ার লেনদেন সংক্রান্ত তদন্ত (investigation) কার্যক্রম পরিচালনা করেছে এবং কমিশনে এ সংক্রান্ত একটি প্রতিবেদন দাখিল করেছে। তদন্ত প্রতিবেদন থেকে অন্যান্যের মধ্যে নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

Trends of closing price and trade volume OF "BEXIMCO" in public market



YCP of the shares of BEXIMCO as on 02.01.2022 was Tk. 148.40 and closing price of the same was Tk. 152.00 as on 10.03.2022. During this period from 02.01.2022 to 10.03.2022, price of the shares of 'BEXIMCO' was increased by Tk. 3.60 which is approximately 2.4% higher compared to Closing Price of 30.12.2021.

A. Trading of Mr. Abdur Rouf & Crescent Limited:

Observation(s):

Crescent Limited, Client code # **P1668** of Prime Bank Investment Limited (traded through CMSL Securities Limited) was the **top buyer** of the shares of "BEXIMCO" from 02.01.2022 to 10.03.2022. **Mr. Abdur Rouf** was Director and joint operator of Crescent Ltd. It is observed that during the investigation period, **Mr. Abdur Rouf** actively participated in trading shares of "BEXIMCO" with an association of 4 (four) more accounts as delineated below:

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Sl. No.	Name of the BO Account Holder(s)	BO	Client	Broker	Relationship	BO Account Operator(s)
1.	ABDUR ROUF	1605400019689175	J3464	Janata Capital and Investment Limited (traded through ICB Securities Trading Company Limited)	Own	Abdur Rouf
2.	ABDUR ROUF	1204780019689175	D4488	United Securities Limited	Own	Abdur Rouf
3.	CRESCENT LIMITED	1605400021520347	J3503	Janata Capital and Investment Limited (traded through ICB Securities Trading Company Limited)	Joint (business partner) 1. Salauddin Khan Majlis 2. Abdur Rouf	Abdur Rouf
4.	CRESCENT LIMITED	1602110046881801	P1668	Prime Bank Investment Limited (traded through CMSL Securities Limited)	Operator	Abdur Rouf
5.	CRESCENT LIMITED	1204780021520347	D4433	United Securities Limited	Joint (business partner) 1. Crescent Ltd. 2. Abdur Rouf	Abdur Rouf

Individual Trade Patterns, Trade monitoring screenshots, Effects of “BEXIMCO” at DSE in public market by the said client and gain and loss statement are given below:

a) Individual Trade Patterns of Mr. Abdur Rouf and Crescent Limited (Only Public Market):

Date	Code # P1668				Code # D4488				Code # D4433				Code # J3464				Code # J3503				Total					
	BO ID # 1602110046881801				BO ID # 1204780019689175				BO ID # 1204780021520347				BO ID # 1605400019689175				BO ID # 1605400021520347									
	CRESCENT LIMITED				ABDUR ROUF				CRESCENT LIMITED				ABDUR ROUF				CRESCENT LIMITED									
	Prime Bank Investment Limited				United Securities Limited				United Securities Limited				Janata Capital and Investment Limited				Janata Capital and Investment Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Total	Sale Qty	Sale Rate (W.Avg.)	Total
02-01-2022	1000000	154.15	1000000	152.54	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	154.15	154149970.00	1000000	152.54	152543372.90
03-01-2022	492500	158.60	490522	156.86	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	492500	158.60	78110496.00	490522	156.86	76942502.00
04-01-2022	1000000	154.35	1000000	153.84	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	154.35	154350000.00	1000000	153.84	153844527.50
05-01-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
06-01-2022	1000000	150.40	1000000	150.35	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	150.40	150400010.80	1000000	150.35	150351114.70
09-01-2022	492500	149.60	492500	149.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	492500	149.60	73678000.00	492500	149.00	73380127.20
10-01-2022	1000000	145.90	1000000	145.93	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	145.90	145900000.00	1000000	145.93	145932076.90
11-01-2022	1000000	145.90	1000000	145.93	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	145.90	145900000.00	1000000	145.93	145932076.90
11-01-2022	492500	152.40	492500	151.84	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	492500	152.40	75057000.00	492500	151.84	74780861.80
12-01-2022	1000000	150.90	1000000	151.10	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	150.90	150900000.00	1000000	151.10	151099321.10
13-01-2022	1000000	148.90	1000000	147.88	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	148.90	148900000.00	1000000	147.88	147880818.70
16-01-2022	1000000	146.60	1000000	147.09	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	146.60	146600000.00	1000000	147.09	147088187.90
17-01-2022	492500	147.80	492500	146.84	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	492500	147.80	72791500.00	492500	146.84	72319573.30
18-01-2022	1000000	147.80	1000000	147.64	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	147.80	147800000.00	1000000	147.64	147641627.30
19-01-2022	492500	150.90	492500	149.56	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	492500	150.90	74055950.00	492500	149.56	73659889.40
20-01-2022	0	0.00	1000000	154.28	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
23-01-2022	1000000	160.24	492500	161.43	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1000000	160.24	160235802.10	492500	161.43	79505116.80
24-01-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
25-01-2022	800000	152.98	1000000	153.18	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	800000	152.98	12238631.70	1000000	153.18	153177663.80
26-01-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
01-02-2022	800000	149.58	800000	149.37	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	800000	149.58	119768877.00	800000	149.37	119768877.00
02-02-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
03-02-2022	800000	148.70	800000	148.62	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	800000	148.70	119120000.00	800000	148.62	119120000.00
07-02-2022	800000	148.90	800000	149.19	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	800000	148.90	119120000.00	800000	149.19	119355614.90
08-02-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
09-02-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
13-02-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
14-02-2022	800000	145.60	800000	146.06	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	800000	145.60	116480000.00	800000	146.06	116848000.00
20-02-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
22-02-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
23-02-2022	444100	150.17	702669	149.96	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	444100	150.17	66666666.67	702669	149.96	105105105.11
24-02-2022	250000	151.40	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	250000	151.40	37849046.20	0	0.00	0.00
28-02-2022	405000	147.94	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	405000	147.94	59816550.00	0	0.00	0.00
01-03-2022	300000	151.83	300000	152.85	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	300000	151.83	45549000.00	300000	152.85	45855000.00
02-03-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
03-03-2022	50000	152.50	26709	152.48	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	50000	152.50	7625000.00	26709	152.48	4072683.70
06-03-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
07-03-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
08-03-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10-03-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	18038656	1.8E+07	7553613	8402337	7860499	9449877	4381067	3713299	9412262	9869624	47246103	49515610														

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b) Effects of “BEXIMCO” at DSE (both Public Market and Block Market) by Mr. Abdur Rouf and Crescent Limited:

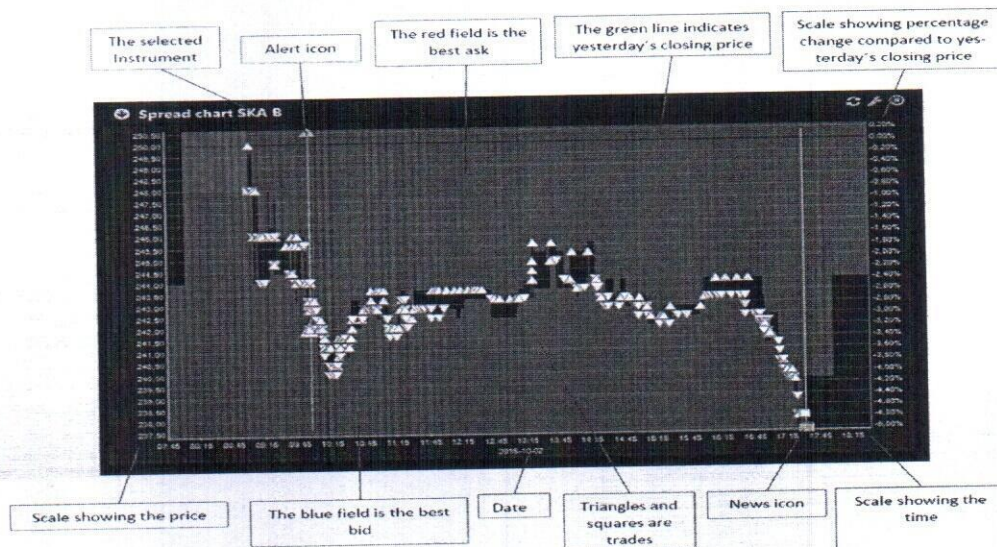
Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
Opening Balance									78353717	120.43	9436101784.33						
02-01-2022	1000000	154.15	154149970.00	1000000	152.54	152543372.90	120.85	120854474.33	78353717	120.85	9469397280.00	6504974	154.10	3.84%	15.37%	15.37%	30.75%
03-01-2022	492500	158.60	78110496.00	490522	156.86	76942502.00	121.09	59397429.42	78355695	121.09	9488110346.58	11519937	156.90	1.82%	4.28%	4.26%	8.53%
04-01-2022	1000000	154.35	154350000.00	1000000	153.84	153844527.50	121.51	121509368.00	78355695	121.51	9520950978.58	6969142	152.60	-2.74%	14.35%	14.35%	28.70%
05-01-2022	0	0.00	0.00	3212982	151.16	485683504.60	121.51	390407412.21	75142713	121.51	9130543566.37	6702703	150.00	-1.70%	0.00%	47.94%	47.94%
06-01-2022	1000000	150.40	150400010.80	1000000	150.35	150351114.70	121.89	121888795.55	75142713	121.89	9159054781.62	7490503	149.90	-0.07%	13.35%	13.35%	26.70%
09-01-2022	492500	149.60	73678000.00	492500	149.00	73380127.20	122.07	60119099.49	75142713	122.07	9172613682.14	7056603	147.10	-1.87%	6.98%	6.98%	13.96%
10-01-2022	1000000	145.90	145900000.00	1000000	145.93	145932076.90	122.38	122382212.49	75142713	122.38	9196131469.64	6416627	151.40	2.92%	15.58%	15.58%	31.17%
11-01-2022	492500	152.40	75057000.00	492500	151.84	74780861.80	122.58	60369504.36	75142713	122.58	9210818965.28	8014173	151.60	0.13%	6.15%	6.15%	12.29%
12-01-2022	1000000	150.90	150900000.00	1000000	151.10	151099321.10	122.95	122949637.55	75142713	122.95	9238769327.73	6550719	148.70	-1.91%	15.27%	15.27%	30.53%
13-01-2022	492500	148.90	73333250.00	792500	148.61	117772778.70	123.12	97571501.42	74842713	123.12	9214531076.31	3668636	149.00	0.20%	13.42%	21.60%	35.03%
16-01-2022	1000000	146.60	146600000.00	1000000	147.09	147088187.90	123.43	123428220.14	74842713	123.43	9237702856.17	5973589	145.00	-2.68%	16.74%	16.74%	33.48%
17-01-2022	492500	147.80	72791500.00	492500	146.84	72319573.30	123.59	60866868.07	74842713	123.59	9249627488.10	6154765	147.90	2.00%	8.00%	8.00%	16.00%
18-01-2022	2541307	148.25	376736653.90	1000000	147.64	147641627.30	124.40	124397312.80	76384020	124.40	9501966829.19	6558248	144.10	-2.57%	38.75%	15.25%	54.00%
19-01-2022	5448489	149.11	812443059.10	492500	149.56	73659889.40	126.04	62076147.15	81340009	126.04	10252333741.15	11945086	151.70	5.27%	45.61%	4.12%	49.74%
20-01-2022	0	0.00	0.00	3894294	155.48	605504249.70	126.04	490848258.62	77445715	126.04	9761485482.52	15778793	160.40	5.74%	0.00%	24.68%	24.68%
23-01-2022	1000000	160.24	160235802.10	492500	161.43	79505116.80	126.48	62290817.70	77953215	126.48	9859430466.92	9767504	158.20	-1.37%	10.24%	5.04%	15.28%
24-01-2022	1301533	155.32	202147733.70	0	0.00	0.00	0.00	0.00	79254748	126.95	10061578200.62	6357015	151.60	-4.17%	20.47%	0.00%	20.47%
25-01-2022	800000	152.98	122386631.70	1000000	153.18	153177663.80	127.21	127212502.53	79054748	127.21	10056752329.79	5690220	153.10	0.99%	14.06%	17.57%	31.63%
26-01-2022	0	0.00	0.00	1628979	153.60	250209227.70	127.21	207226495.16	77425769	127.21	9849525834.64	5401820	152.90	-0.13%	0.00%	30.16%	30.16%
01-02-2022	800730	149.57	119768877.00	2693870	149.80	403553394.80	127.44	343310569.80	75532629	127.44	9625984141.84	6469737	150.70	1.01%	12.38%	41.64%	54.01%
02-02-2022	1008445	151.63	152907329.60	0	0.00	0.00	0.00	0.00	76541074	127.76	9778891471.44	6468690	150.60	-0.07%	15.59%	0.00%	15.59%
03-02-2022	2326709	150.01	349018613.90	800000	148.62	118898206.80	128.42	102733052.21	78067783	128.42	10025177033.14	5736483	151.10	0.33%	40.56%	13.95%	54.51%
07-02-2022	800000	148.90	119120000.00	800000	149.19	119355614.90	128.62	102899274.18	78067783	128.62	10041397758.96	4394534	148.90	-0.07%	18.20%	18.20%	36.41%
08-02-2022	1649543	149.51	246617709.70	2088335	149.45	312108193.50	129.06	269512587.31	77628991	129.06	10018502881.35	3520212	149.30	0.27%	46.86%	59.32%	106.18%
09-02-2022	0	0.00	0.00	2106262	148.55	312878468.50	129.06	271826177.88	75522729	129.06	9746676703.47	4454689	148.30	-0.67%	0.00%	47.28%	47.28%
13-02-2022	0	0.00	0.00	1612963	147.60	238074022.00	129.06	208162881.61	73909766	129.06	9538513821.87	3398445	147.10	-0.07%	0.00%	47.46%	47.46%
14-02-2022	2418158	146.33	353840745.90	2198739	146.47	322047755.80	129.60	284963937.84	74129185	129.60	9607390629.93	4160500	146.40	-0.48%	58.12%	52.85%	110.97%
15-02-2022	2445707	145.28	355309181.80	1425479	145.38	207230225.50	130.10	185460520.99	75149413	130.10	9777239290.74	3808423	145.30	-0.75%	64.22%	37.43%	101.65%
16-02-2022	683968	149.77	102438020.70	5052981	147.67	746151580.10	130.28	658309323.45	70780400	130.28	9221367987.99	9220824	150.80	3.79%	7.42%	54.80%	62.22%
20-02-2022	2054555	149.04	306217039.40	1799929	149.04	268263458.60	130.81	235449813.77	71035026	130.81	9292135213.62	3736382	148.90	-1.33%	54.99%	48.17%	103.16%
22-02-2022	2519828	147.68	372118870.40	2323637	147.13	341875015.90	131.39	305298931.96	71231217	131.39	9358955152.06	4419411	147.70	-0.81%	57.02%	52.58%	109.60%
23-02-2022	2399977	150.79	361898288.20	1727493	150.35	259721675.30	132.02	228065108.82	71903701	132.02	9492788331.44	5805187	150.70	2.03%	41.34%	29.76%	71.10%
24-02-2022	250000	151.40	37849046.20	0	0.00	0.00	0.00	0.00	72153701	132.09	9530637377.64	5918978	149.90	-0.53%	4.22%	0.00%	4.22%
28-02-2022	2076882	147.96	307286868.60	1425965	147.95	210971108.20	132.53	188985928.45	72804618	132.53	9648938317.79	3754656	147.60	0.07%	55.31%	37.98%	93.29%
01-03-2022	2484433	150.25	373168486.50	800000	152.85	122863600.00	133.12	10644435.71	74980051	133.12	9887150722.08	7177590	150.10	0.32%	17.95%	0.89%	18.84%
02-03-2022	1842573	153.28	282438217.30	549450	152.68	83891020.40	133.66	73441447.02	76282174	133.66	10196147493.26	7187828	152.50	0.00%	25.63%	7.64%	33.28%
03-03-2022	698002	152.46	106416216.20	26709	152.48	4072683.70	133.83	3574571.90	76953467	133.83	10298989137.56	2443614	152.40	-0.07%	28.56%	1.09%	29.66%
06-03-2022	0	0.00	0.00	1919800	152.48	292740033.80	133.83	256934484.14	75033667	133.83	10042054653.42	4664805	152.20	-0.13%	0.00%	41.15%	41.15%
07-03-2022	0	0.00	0.00	200100	148.29	29673733.70	133.83	26780180.37	74837567	133.83	10015274473.05	2777495	147.30	0.22%	0.00%	7.21%	7.21%
08-03-2022	279275	148.01	41335476.70	30621	149.59	4580478.20	133.89	4099744.40	75082221	133.89	10052510205.35	4046915	148.00	0.48%	6.90%	0.76%	7.66%
10-03-2022	986989	151.78	149808374.10	0	0.00	0.00	0.00	0.00	76069210	134.12	10202318579.45	3293686	152.00	1.33%	29.97%	0.00%	29.97%
Total	47279603	150.00	709175823.90	49564110	149.98	7433378753.70	127.62	6325559028.78	76069210	134.12	10202318579.45						

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c) Trade monitoring screenshots of Mr. Abdur Rouf and Crescent Limited (public market):

The Investigation Team of IED collected Trade monitoring screenshots from the Surveillance Department of DSE on some trading date(s) where appearance of active trading of **Mr. Abdur Rouf and Crescent Limited** were observed which influenced to increase the liquidity of shares of "BEXIMCO" significantly during the investigation period.

The details of the graphs are given below:



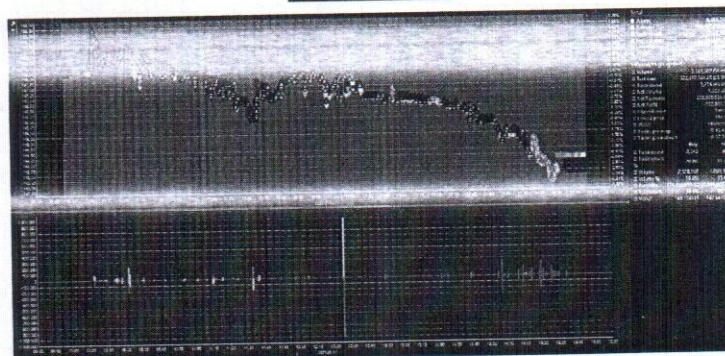
▲ Green triangle represents trade of 'BEXIMCO' by Mr. Abdur Rouf and Crescent Limited

△ White triangle represents trade of shares of 'BEXIMCO' by other clients

The Investigation Team collected the Trade monitoring screenshots from Surveillance Department of DSE, where appearance of **active trading activities** of shares of 'BEXIMCO' by **Mr. Abdur Rouf and Crescent Limited** were observed as delineated below:

BOIDs: 1602110046881801, 1204780019689175, 1204780021520347, 1605400019689175, 1605400021520347 (combined):

18.01.2022:



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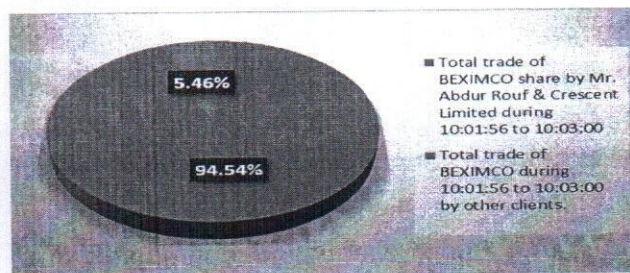
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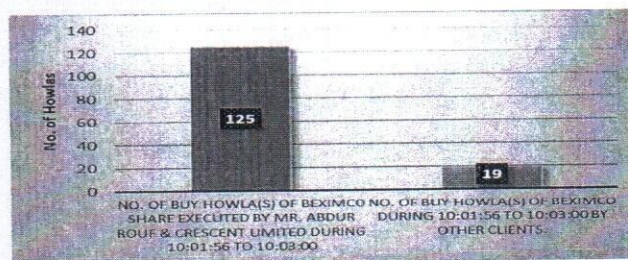
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It was observed in the above graph that on 18-01-2022, total number of trades of BEXIMCO in the market was 7970, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 2340 which is approximately 29.36% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 6,488,248 whereas buy volume by the said client(s) was 2,528,307 which is approximately 38.97% of the total traded volume in the market. It is evident that the client had significant participation in the market on 18-01-2022 in trading of BEXIMCO share.

On 18-01-2022, trading of BEXIMCO share was started at Tk. 148.20 which is Tk. 0.30 more than the YCP of Tk. 147.90. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 10:01:56 at price Tk. 148.50 and induced the same to rise to Tk. 150.20 up to 10:03:00. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 10:01:56 to 10:03:00, Mr. Abdur Rouf and Crescent Limited bought 131,901 shares of BEXIMCO compared to the total traded share of 139,521. This is shown in the following Pie Chart.



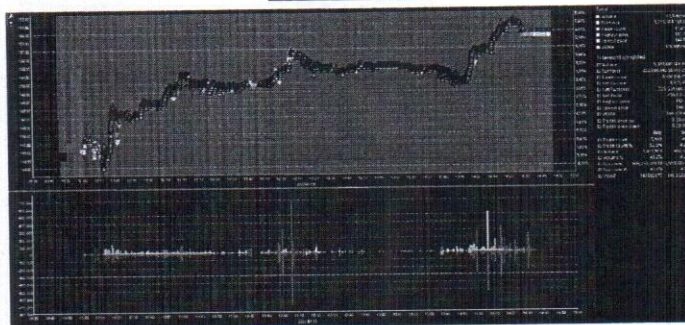
It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 125 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 144 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 94.54% of the total trades of BEXIMCO shares by executing 125 of total 144 howlas from 10:01:56 to 10:03:00 on 18-01-2022. From 10:01:56 to 10:03:00, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 148.50 to Tk. 150.20. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

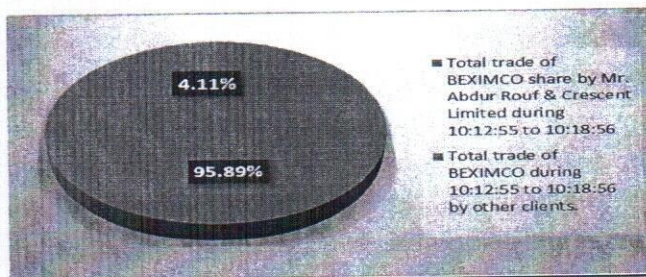
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19.01.2022:

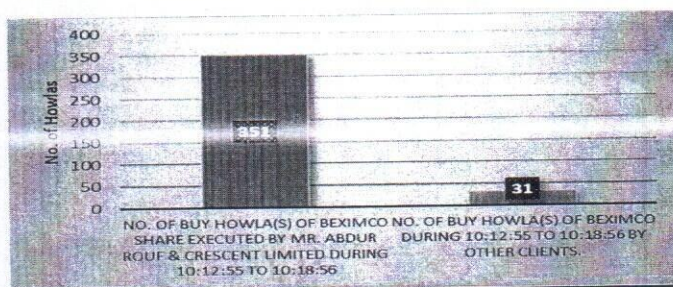


It was observed in the above graph that on 19-01-2022, total number of trades of BEXIMCO in the market was 11270, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 5913 which is approximately 52.47% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 11,856,036 whereas buy volume by the said client(s) was 5,427,989 which is approximately 45.78% of the total traded volume in the market. It is evident that the client had significant participation in the market on 19-01-2022 in trading of BEXIMCO share.

On 19-01-2022, trading of BEXIMCO share was started at Tk. 145.00 which is Tk. 0.90 more than the YCP of Tk. 144.10. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 10:12:55 at price Tk. 144.00 and induced the same to rise to Tk. 147.60 up to 10:18:56. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 10:12:55 to 10:18:56, Mr. Abdur Rouf and Crescent Limited bought 520,788 shares of BEXIMCO compared to the total traded share of 543,118. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 351 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 382 as shown in the following Bar Chart.



[Signature]

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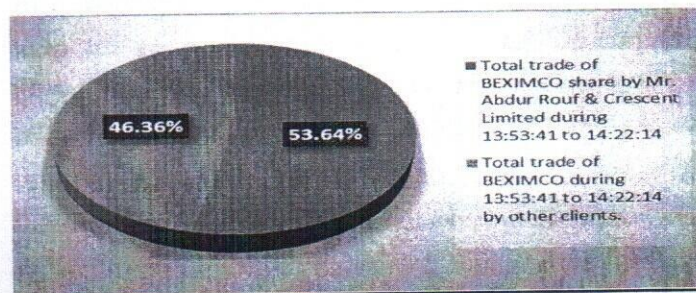
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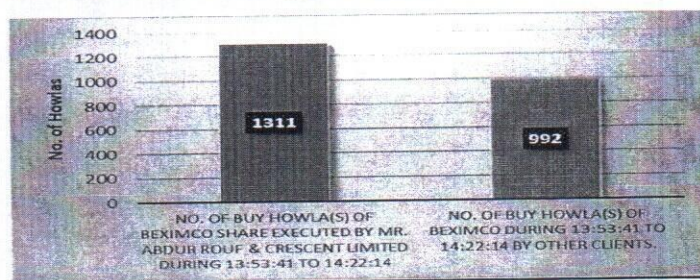
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It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 95.89% of the total trades of BEXIMCO shares by executing 351 of total 382 howlas from 10:12:55 to 10:18:56 on 19-01-2022. From 10:12:55 to 10:18:56, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 144.00 to Tk. 147.60. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

Again, on that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 13:53:41 at price Tk. 149.00 and induced the same to rise to Tk. 152.60 up to 14:22:14. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 13:53:41 to 14:22:14, Mr. Abdur Rouf and Crescent Limited bought 1,792,747 shares of BEXIMCO compared to the total traded share of 3,342,296. This is shown in the following Pie Chart.



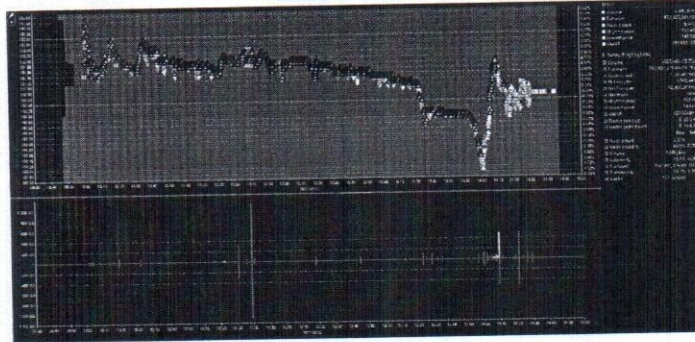
It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 1,311 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 2,303 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 53.64% of the total trades of BEXIMCO shares by executing 1,311 of total 2,303 howlas from 13:53:41 to 14:22:14 on 19-01-2022. From 13:53:41 to 14:22:14, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 149.00 to Tk. 152.60. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share. At the end of the day price of BEXIMCO share was increased by Tk. 7.60 which is approximately 5.27% higher than YCP.

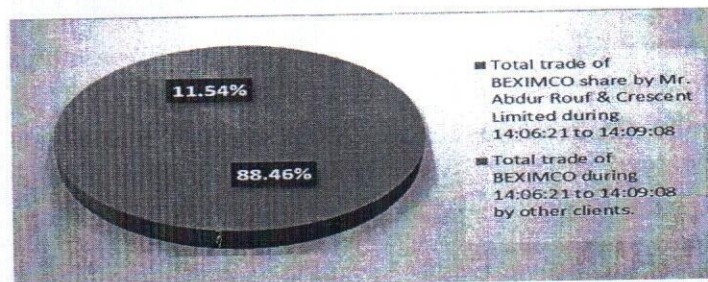
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02.02.2022:

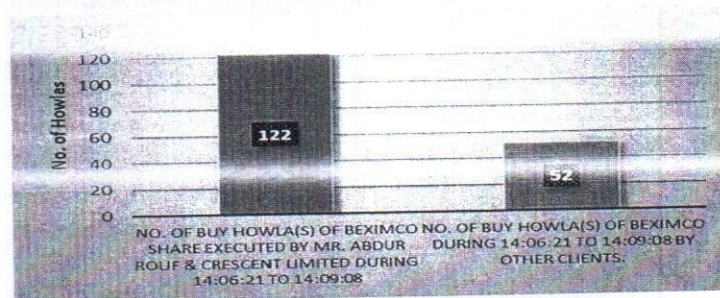


It was observed in the above graph that on 02-02-2022, total number of trades of BEXIMCO in the market was 5443, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 2226 which is approximately 40.90% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 6,440,690 whereas buy volume by the said client(s) was 1,008,445 which is approximately 15.66% of the total traded volume in the market.

On 02-02-2022, trading of BEXIMCO share was started at Tk. 151.40 which is Tk. 0.70 more than the YCP of Tk. 150.70. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 14:06:21 at price Tk. 150.00 and induced the same to rise to Tk. 151.80 up to 14:09:08. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 14:06:21 to 14:09:08, Mr. Abdur Rouf and Crescent Limited bought 623,007 shares of BEXIMCO compared to the total traded share of 704,265. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 122 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 174 as shown in the following Bar Chart.



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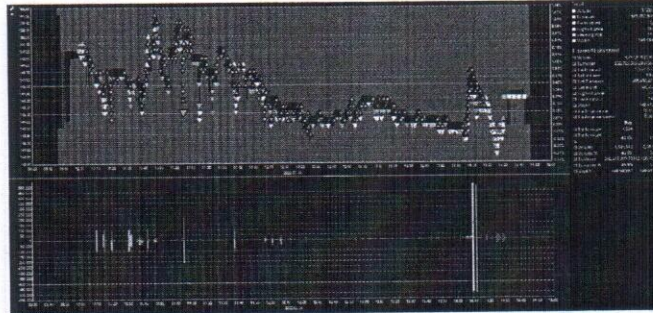
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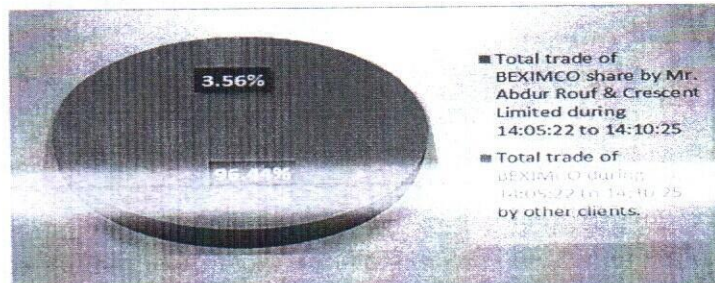
It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 88.46% of the total trades of BEXIMCO shares by executing 122 of total 174 howlas from 14:06:21 to 14:09:08 on 02-02-2022. From 14:06:21 to 14:09:08, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 150.00 to Tk. 151.80. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

08.02.2022:



It was observed in the above graph that on 08-02-2022, total number of trades of BEXIMCO in the market was 3631, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 1529 which is approximately 42.11% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 3,520,212 whereas buy volume by the said client(s) was 1,649,543 which is approximately 46.86% of the total traded volume in the market. It is evident that the client had significant participation in the market on 08-02-2022 in trading of BEXIMCO share.

On 08-02-2022, trading of BEXIMCO share was started at Tk. 150.00 which is Tk. 1.10 more than the YCP of Tk. 148.90. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 14:05:22 at price Tk. 148.80 and induced the same to rise to Tk. 149.70 up to 14:10:25. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 14:05:22 to 14:10:25, Mr. Abdur Rouf and Crescent Limited bought 584,974 shares of BEXIMCO compared to the total traded share of 606,579. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 164 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 202 as shown in the following Bar Chart.

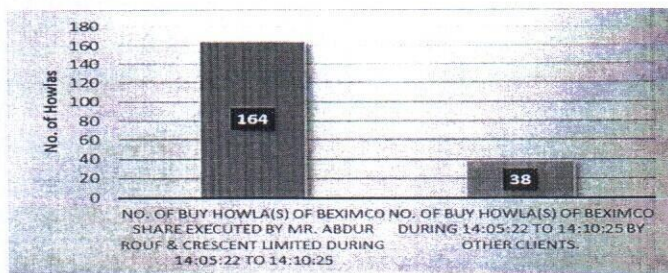
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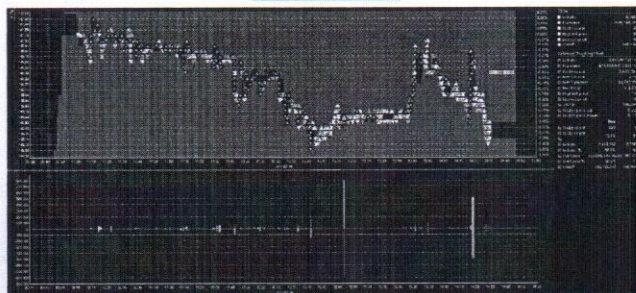
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It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 96.44% of the total trades of BEXIMCO shares by executing 164 of total 202 howlas from 14:05:22 to 14:10:25 on 08-02-2022. From 14:05:22 to 14:10:25, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 148.80 to Tk. 149.70. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

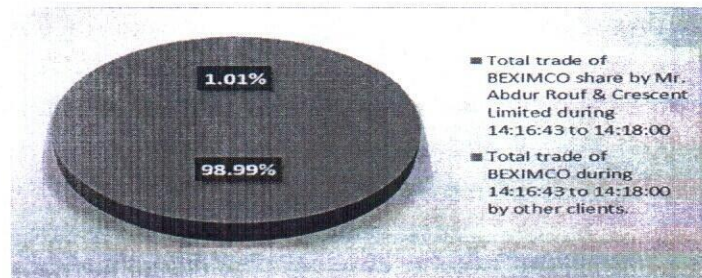
14.02.2022:



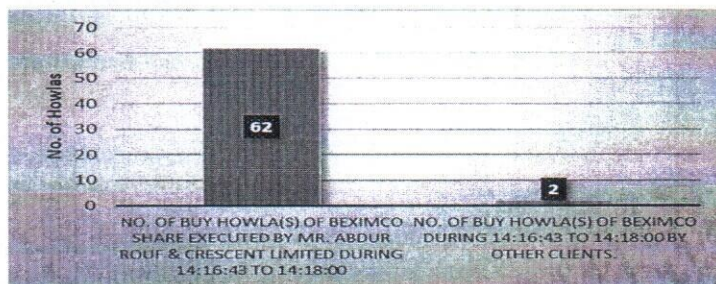
It was observed in the above graph that on 14-02-2022, total number of trades of BEXIMCO in the market was 4322, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 827 which is approximately 19.13% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 4,160,500 whereas buy volume by the said client(s) was 2,418,158 which is approximately 58.12% of the total traded volume in the market. It is evident that the client had significant participation in the market on 14-02-2022 in trading of BEXIMCO share.

On 14-02-2022, trading of BEXIMCO share was started at Tk. 147.10, which is similar as the YCP of Tk. 147.10. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 14:16:43 at price Tk. 145.50 and induced the same to rise to Tk. 146.80 up to 14:18:00. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 14:16:43 to 14:18:00, Mr. Abdur Rouf and Crescent Limited bought 97,631 shares of BEXIMCO compared to the total traded share of 98,626. This is shown in the following Pie Chart.

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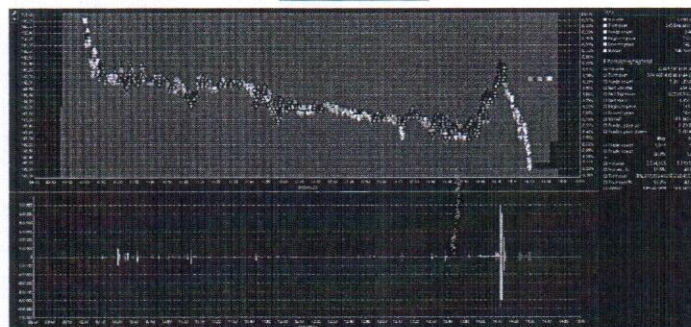


It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 62 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 64 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 98.99% of the total trades of BEXIMCO shares by executing 62 of total 64 howlas from 14:16:43 to 14:18:00 on 14-02-2022. From 14:16:43 to 14:18:00, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 145.50 to Tk. 146.80. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

20.02.2022:



It was observed in the above graph that on 20-02-2022, total number of trades of BEXIMCO in the market was 3494, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 1074 which is approximately 30.74% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 3,700,382 whereas buy volume by the said client(s) was 2,054,555 which is approximately 55.52% of the total traded volume in the market. It is evident that the client had significant participation in the market on 20-02-2022 in trading of BEXIMCO share.

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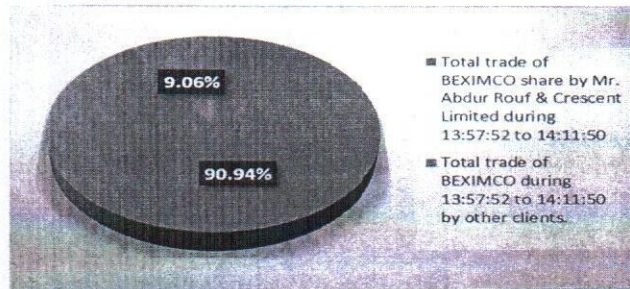
Enforcement Division

Enforcement Department

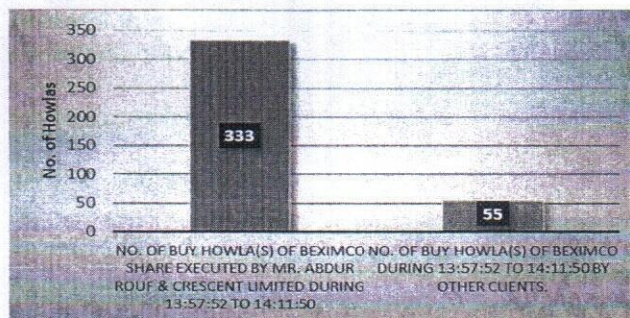
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On 20-02-2022, trading of BEXIMCO share was started at Tk. 150.80 which is Tk. 0.10 less than the YCP of Tk. 150.90. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 13:57:52 at price Tk. 147.10 and induced the same to rise to Tk. 149.40 up to 14:11:50. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 13:57:52 to 14:11:50, Mr. Abdur Rouf and Crescent Limited bought 348,442 shares of BEXIMCO compared to the total traded share of 383,175. This is shown in the following Pie Chart.

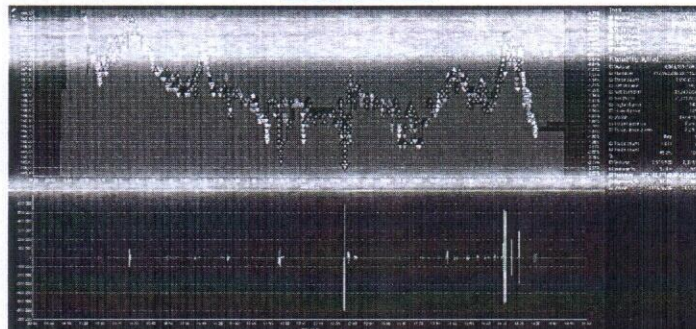


It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 333 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 388 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 90.94% of the total trades of BEXIMCO shares by executing 333 of total 388 howlas from 13:57:52 to 14:11:50 on 20-02-2022. From 13:57:52 to 14:11:50, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 147.10 to Tk. 149.40. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

22.02.2022:



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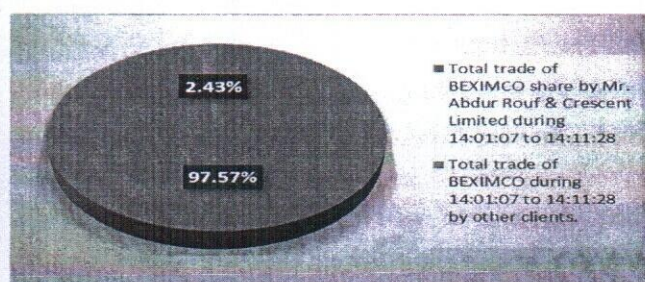
Enforcement Department

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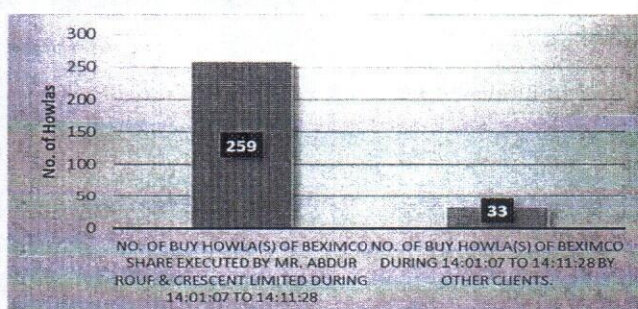
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It was observed in the above graph that on 22-02-2022, total number of trades of BEXIMCO in the market was 3565, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 1611 which is approximately 45.19% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 4,412,411 whereas buy volume by the said client(s) was 2,519,828 which is approximately 57.11% of the total traded volume in the market. It is evident that the client had significant participation in the market on 22-02-2022 in trading of BEXIMCO share.

On 22-02-2022, trading of BEXIMCO share was started at Tk. 148.40 which is Tk. 0.50 less than the YCP of Tk. 148.90. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 14:01:07 at price Tk. 146.60 and induced the same to rise to Tk. 148.10 up to 14:11:28. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 14:01:07 to 14:11:28, Mr. Abdur Rouf and Crescent Limited bought 795,937 shares of BEXIMCO compared to the total traded share of 815,796. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 259 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 292 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 97.57% of the total trades of BEXIMCO shares by executing 259 of total 292 howlas from 14:01:07 to 14:11:28 on 22-02-2022. From 14:01:07 to 14:11:28, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 146.60 to Tk. 148.10. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

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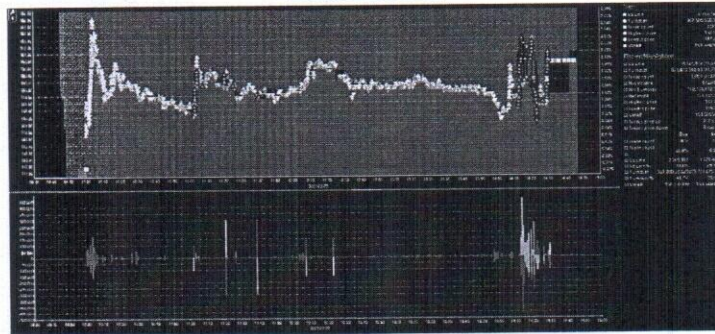
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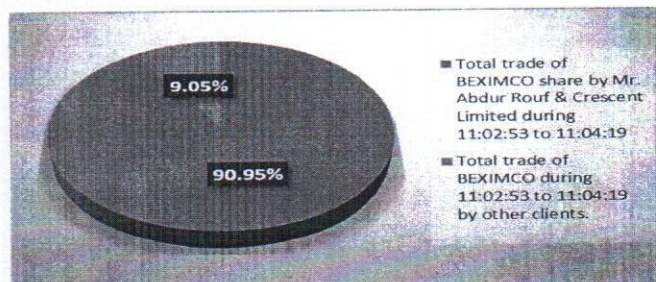
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23.02.2022:

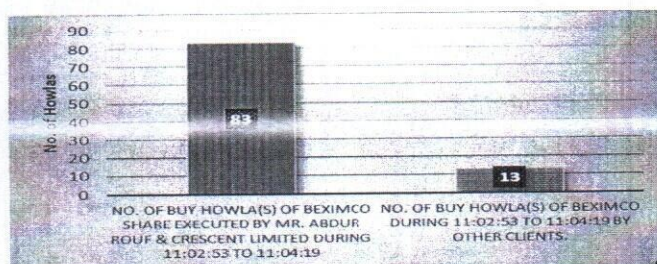


It was observed in the above graph that on 23-02-2022, total number of trades of BEXIMCO in the market was 3928, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 822 which is approximately 20.93% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 5,769,187 whereas buy volume by the said client(s) was 2,399,977 which is approximately 41.60% of the total traded volume in the market. It is evident that the client had significant participation in the market on 23-02-2022 in trading of BEXIMCO share.

On 23-02-2022, trading of BEXIMCO share was started at Tk. 147.70, which is similar as the YCP of Tk. 147.70. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 11:02:53 at price Tk. 149.40 and induced the same to rise to Tk. 150.50 up to 11:04:19. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 11:02:53 to 11:04:19, Mr. Abdur Rouf and Crescent Limited bought 43,527 shares of BEXIMCO compared to the total traded share of 47,858. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 83 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 96 as shown in the following Bar Chart.



Bangladesh Securities and Exchange Commission

Enforcement Division

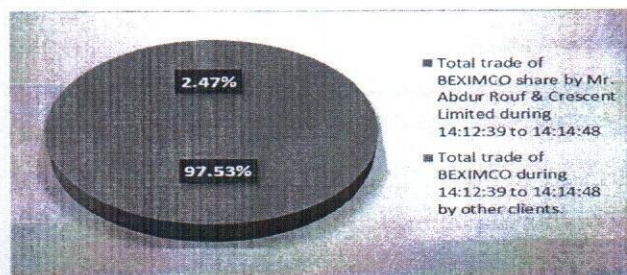
Enforcement Department

Market, Market Intermediaries and Other Affairs Section

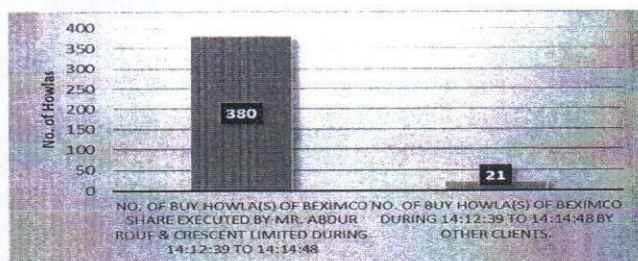
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It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 90.95% of the total trades of BEXIMCO shares by executing 83 of total 96 howlas from 11:02:53 to 11:04:19 on 23-02-2022. From 11:02:53 to 11:04:19, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 149.40 to Tk. 150.50. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

Again, on that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 14:12:39 at price Tk. 149.50 and induced the same to rise to Tk. 151.40 up to 14:14:48. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 14:12:39 to 14:14:48, Mr. Abdur Rouf and Crescent Limited bought 839,413 shares of BEXIMCO compared to the total traded share of 860,698. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 380 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 401 as shown in the following Bar Chart.

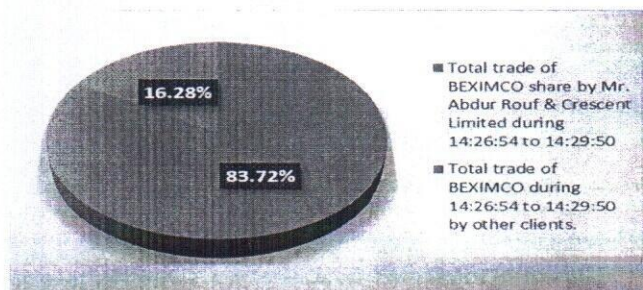


It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 97.53% of the total trades of BEXIMCO shares by executing 380 of total 401 howlas from 14:12:39 to 14:14:48 on 23-02-2022. From 14:12:39 to 14:14:48, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 149.50 to Tk. 151.40. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

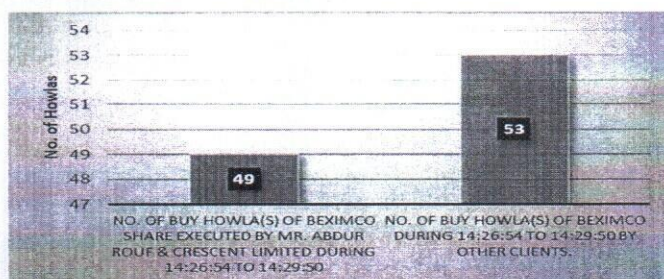
Again, on that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 14:26:51 at price Tk. 149.60 and induced the same to rise to Tk. 151.00 up to 14:29:50. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 14:26:54 to 14:29:50, Mr. Abdur Rouf and Crescent Limited bought 138,990 shares of

Bangladesh Securities and Exchange Commission
Enforcement Division
Enforcement Department
Market, Market Intermediaries and Other Affairs Section
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BEXIMCO compared to the total traded share of 166,018. This is shown in the following Pie Chart.

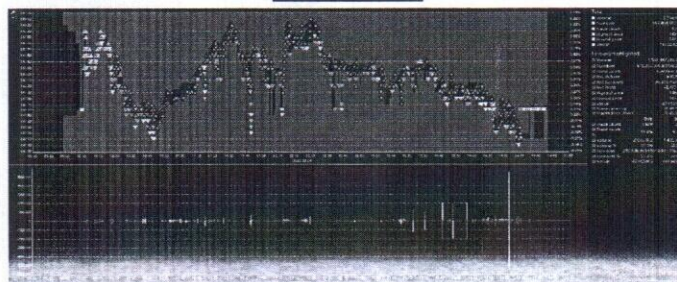


It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 49 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 102 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 83.72% of the total trades of BEXIMCO shares by executing 49 of total 102 howlas from 14:26:54 to 14:29:50 on 23-02-2022. From 14:26:54 to 14:29:50, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 149.60 to Tk. 151.00. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share. At the end of the day price of BEXIMCO share was increased by Tk. 3.00 which is approximately 2.03% higher than YCP.

28.02.2022:



It was observed in the above graph that on 28-02-2022, total number of trades of BEXIMCO in the market was 3286, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 1689 which is approximately 51.40% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 3,754,656 whereas buy volume by the said client(s) was 2,076,882 which is approximately 55.31% of the total traded volume in the market. It is evident that the client had significant participation in the market on 28-02-2022 in trading of BEXIMCO share.

Bangladesh Securities and Exchange Commission

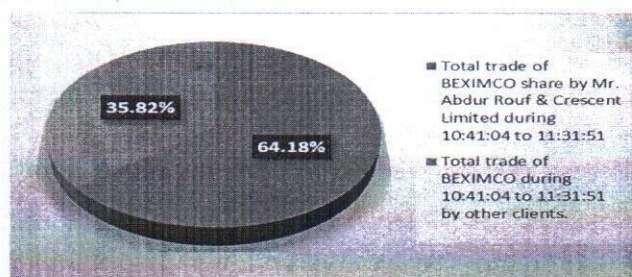
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Enforcement Department

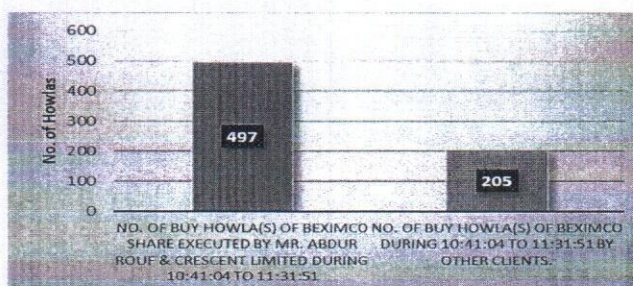
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On 28-02-2022, trading of BEXIMCO share was started at Tk. 147.60 which is Tk. 0.10 more than the YCP of Tk. 147.50. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 10:41:04 at price Tk. 147.30 and induced the same to rise to Tk. 149.00 up to 11:31:51. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 10:41:04 to 11:31:51, Mr. Abdur Rouf and Crescent Limited bought 328,800 shares of BEXIMCO compared to the total traded share of 512,270. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 497 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 702 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 64.18% of the total trades of BEXIMCO shares by executing 497 of total 702 howlas from 10:41:04 to 11:31:51 on 28-02-2022. From 10:41:04 to 11:31:51, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 147.30 to Tk. 149.00. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

Again, on that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 12:02:51 at price Tk. 147.90 and induced the same to rise to Tk. 149.00 up to 12:14:29. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 12:02:51 to 12:14:29, Mr. Abdur Rouf and Crescent Limited bought 87,465 shares of BEXIMCO compared to the total traded share of 104,355. This is shown in the following Pie Chart.

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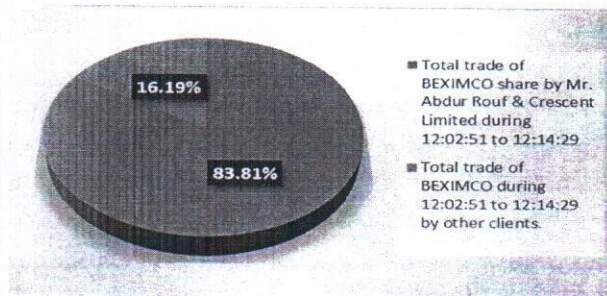
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Enforcement Division

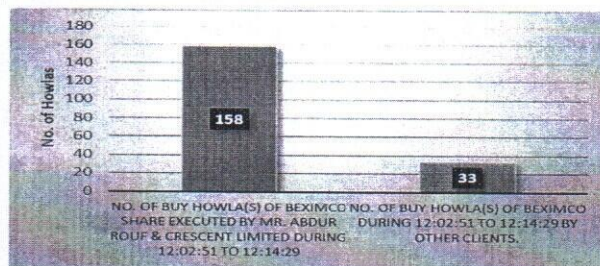
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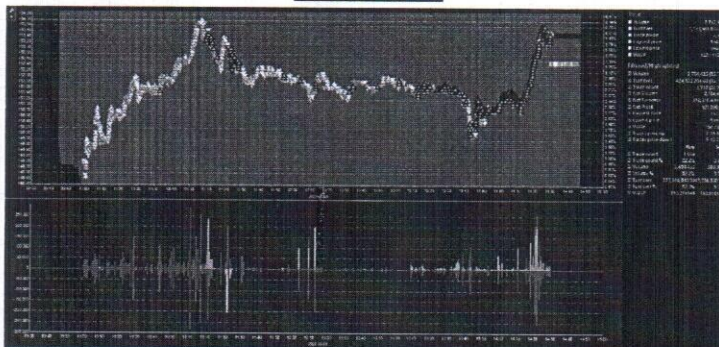


It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 158 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 191 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 83.81% of the total trades of BEXIMCO shares by executing 158 of total 191 howlas from 12:02:51 to 12:14:29 on 28-02-2022. From 12:02:51 to 12:14:29, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 147.90 to Tk. 149.00. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

01.03.2022:



It was observed in the above graph that on 01-03-2022, total number of trades of BEXIMCO in the market was 7506, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 1669 which is approximately 22.24% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 7,717,890 whereas buy volume by the said client(s) was 2,484,433 which is approximately 32.19% of the total traded volume in the market. It is evident that the client had significant participation in the market on 01-03-2022 in trading of BEXIMCO share.

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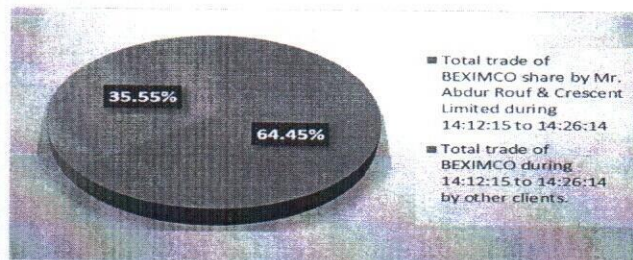
Enforcement Division

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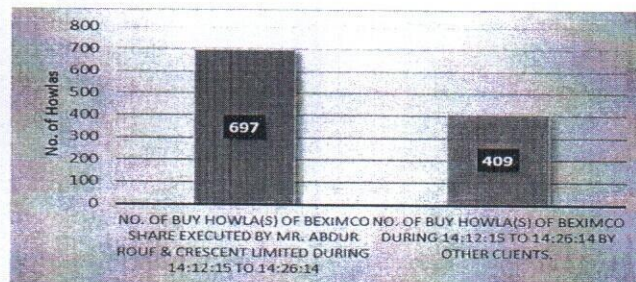
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On 01-03-2022, trading of BEXIMCO share was started at Tk. 149.00 which is Tk. 1.40 more than the YCP of Tk. 147.60. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 14:12:15 at price Tk. 150.90 and induced the same to rise to Tk. 153.80 up to 14:26:14. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 14:12:15 to 14:26:14, Mr. Abdur Rouf and Crescent Limited bought 789,956 shares of BEXIMCO compared to the total traded share of 1,225,749. This is shown in the following Pie Chart.

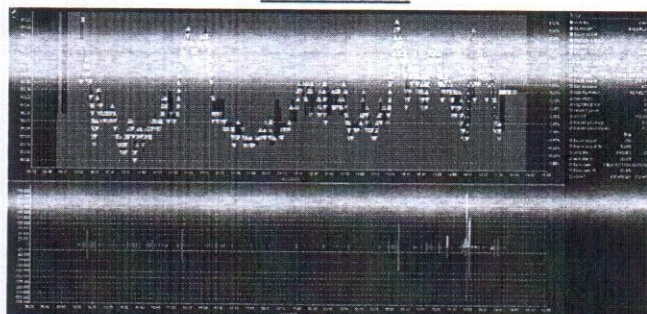


It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 697 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 1,106 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 64.45% of the total trades of BEXIMCO shares by executing 697 of total 1,106 howlas from 14:12:15 to 14:26:14 on 01-03-2022. From 14:12:15 to 14:26:14, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 150.90 to Tk. 153.80. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share. At the end of the day price of BEXIMCO share was increased by Tk. 4.90 which is approximately 3.32% higher than YCP.

03.03.2022:



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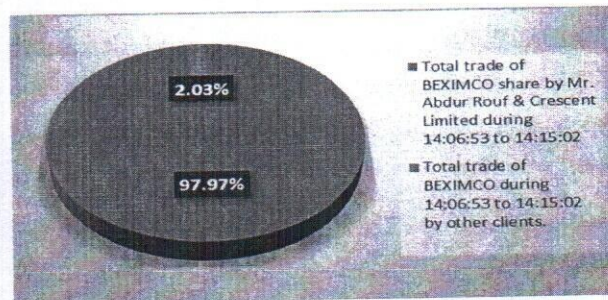
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Market, Market Intermediaries and Other Affairs Section

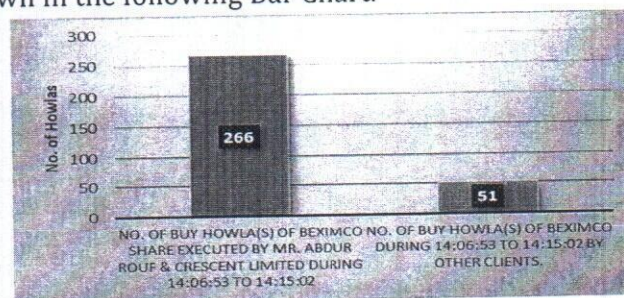
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It was observed in the above graph that on 03-03-2022, total number of trades of BEXIMCO in the market was 2753, whereas number of trades (buy) executed by Mr. Abdur Rouf and Crescent Limited were 290 which is approximately 10.53% of the total number of trades in the market. Again, total traded volume of BEXIMCO in the market on that day was 2,443,614 whereas buy volume by the said client(s) was 698,002 which is approximately 28.56% of the total traded volume in the market. It is evident that the client had significant participation in the market on 03-03-2022 in trading of BEXIMCO share.

On 03-03-2022, trading of BEXIMCO share was started at Tk. 153.00 which is Tk. 0.50 more than the YCP of Tk. 152.50. On that day, Mr. Abdur Rouf and Crescent Limited started series of trading at 14:06:53 at price Tk. 151.80 and induced the same to rise to Tk. 153.00 up to 14:15:02. It can also be observed from the above graph that Mr. Abdur Rouf and Crescent Limited executed significant trades during this time period. It is mentionable here that from 14:06:53 to 14:15:02, Mr. Abdur Rouf and Crescent Limited bought 643,302 shares of BEXIMCO compared to the total traded share of 656,641. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, Mr. Abdur Rouf and Crescent Limited executed 266 howlas to purchase of shares of BEXIMCO compared to the total number of howlas of 317 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that Mr. Abdur Rouf and Crescent Limited bought 97.97% of the total trades of BEXIMCO shares by executing 266 of total 317 howlas from 14:06:53 to 14:15:02 on 03-03-2022. From 14:06:53 to 14:15:02, Mr. Abdur Rouf and Crescent Limited induced the price to rise from Tk. 151.80 to Tk. 153.00. Thus it seems that Mr. Abdur Rouf and Crescent Limited were actively trying to lift the price of BEXIMCO share.

Bangladesh Securities and Exchange Commission

Enforcement Division

Enforcement Department

Market, Market Intermediaries and Other Affairs Section

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d). Gain and Loss by Mr. Abdur Rouf and Crescent Limited from 02.01.2022 to 10.03.2022:

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
33500	158.94	5324500.00	48500	138.41	6713000.00	47279603	150.00	7091775823.90	49564110	149.98	7433378753.70	127.62	6325559028.78	76069210	134.12	10202318579.45

Realized Capital gain(loss) per unit	22.35	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	17.51%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss) TK	1107819724.92	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (10-03-2022)	152.00	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	17.88	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	13.33%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	1360201340.55	Quantity of Stock Position x Unrealized gain (loss) per unit

As per DSE trade data, it was observed that Mr. Abdur Rouf and Crescent Limited bought 47,279,603 shares and sold 49,564,110 shares of "BEXIMCO" from both public and block market during the period from 02.01.2022 to 10.03.2022. With these BO accounts, Mr. Abdur Rouf and Crescent Limited traded 33.25% shares of "BEXIMCO" during the investigation period and realized a capital gain of Tk. 1,107,819,724 from the trading of shares of "BEXIMCO" during the investigation period. It is also mentionable that they had significant amount of unrealized gain of Tk. 1,360,201,340.

Findings - 1:

As per **section 17 of the Securities and Exchange Ordinance, 1969**, "No person shall, for the purpose of inducing, dissuading, effecting, preventing or in any manner influencing or turning to his advantage, the sale or purchase of any security, directly or indirectly, -

.....

(e) do any act or practice or engage in a course of business, or omit to do any act which operates or would operate as a fraud, deceit or manipulation upon any person, in particular-

(v) directly or indirectly effect a series of transactions in any security creating an appearance of active trading therein or of raising of price for the purpose of including its purchase by others or depressing its price for the purpose of inducing its sale by others;"

It is evident that Mr. Abdur Rouf and Crescent Limited were involved directly and indirectly in a series of transactions of shares of 'BEXIMCO' with his aforesaid BO account in order to create an appearance of active trading and raising of price of the shares of the aforesaid company.



Bangladesh Securities and Exchange Commission

Enforcement Division

Enforcement Department

Market, Market Intermediaries and Other Affairs Section

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Contravention - 1:

Mr. Abdur Rouf and Crescent Limited have violated the following:

- **Section 17(e)(v) of the Securities and Exchange Ordinance, 1969** by directly and indirectly effecting a series of transactions of shares of "BEXIMCO" creating an appearance of active trading therein and raising price of the said share.

Observation - 2:

After analyzing the trade pattern of the clients, the investigation team found that Five (5) clients' accounts, namely, Crescent Limited (Client code # P1668 of CMSL Securities Limited), Mr. Abdur Rouf (Client code # D4488 of United Securities Limited), Crescent Limited (Client code # D4433 of United Securities Limited), Mr. Abdur Rouf (Client code # J3464 ICB Securities Trading Company Limited) and Crescent Limited (Client code # J3503 OF ICB Securities Trading Company Limited) were involved in trading in shares of "BEXIMCO" within the investigation period and these accounts are acting as counter party of each other for 9,115,216 shares of "BEXIMCO" in the public market.

Details of all the above mentioned trades are as follows:

INSTRUMENT CODE	TRADE VOLUME	BUYER CODE	BUYER CLIENT	BOID BUYER	BUYER NAME	SELLER CODE	SELLER CLIENT	BOID SELLER	SELLER NAME	MARKET TYPE
BEXIMCO	2853752	DSEUSB	D4433	1204780021520347	CRESCENT LIMITED	DSEUSB	D4488	1204780019689175	ABDUR ROUF	Public
BEXIMCO	10702	DSEUSB	D4488	1204780019689175	ABDUR ROUF	DSECAM	P1668	1602110046881801	CRESCENT LIMITED	Public
	3890039					DSEUSB	D4433	1204780021520347	CRESCENT LIMITED	Public
BEXIMCO	499450	DSEIST	J3464	1605400019689175	ABDUR ROUF	DSEUSB	D4433	1204780021520347	CRESCENT LIMITED	Public
	496619					DSEIST	J3503	1605400021520347	CRESCENT LIMITED	Public
BEXIMCO	1364654	DSEIST	J3503	1605400021520347	CRESCENT LIMITED	DSEIST	J3464	1605400019689175	ABDUR ROUF	Public

(Source: DSE Trade data)

Findings - 2:

As per section 17 of the Securities and Exchange Ordinance, 1969 (XVII of 1969), "No person shall, for the purpose of inducing, dissuading, effecting, preventing or in any manner influencing or turning to his advantage, the sale or purchase of any security, directly or indirectly, -

(e) do any act or practice or engage in a course of business, or omit to do any act which operates or would operate as a fraud, deceit or manipulation upon any person, in particular-

(ii) create a false and misleading appearance of active trading in any securities;"

It is found that **Mr. Abdur Rouf and Crescent Limited** through Five (5) clients' accounts acted as counter party of each other for 9,115,216 shares of "BEXIMCO" during the investigation period.



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Contravention(s) - 2:

It appears that **Mr. Abdur Rouf and Crescent Limited** have violated the following:

- Section 17(e)(ii) of Securities and Exchange Ordinance, 1969 by executing trades that created a false and misleading appearance of active trading in securities.

Observations - 3:

As per DSE trade data it was found that **Crescent Limited** bought and sold shares of BEXIMCO through its three (3) **Own** accounts, Client Code # P1668 of CMSL Securities Limited, Client Code # J3503 of ICB Securities Trading Company Limited and Client Code # D4433 of United Securities Limited during the investigation period from 02.01.2022 to 10.03.2022.

Details of all the above mentioned trades are as follows:

INSTRUMENT CODE	TRADE VOLUME	BUYER CODE	BUYER CLIENT	BOID BUYER	BUYER NAME	SELLER CODE	SELLER CLIENT	BOID SELLER	SELLER NAME	MARKE T TYPE
BEXIMCO	12428	DSECAM	P1668	1602110046881801	CRESCENT LIMITED	DSEUSB	D4433	1204780021520347	CRESCENT LIMITED	Public
BEXIMCO	356273	DSEUSB	D4433	1204780021520347	CRESCENT LIMITED	DSECAM	P1668	1602110046881801	CRESCENT LIMITED	Public
BEXIMCO	406519	DSEIST	J3503	1605400021520347	CRESCENT LIMITED	DSECAM	P1668	1602110046881801	CRESCENT LIMITED	Public

(Source: DSE Trade data)

Findings - 3:

As per section 17(e)(iii) of the Bangladesh Securities and Exchange Ordinance, 1969 (XVII of 1969), "No person shall, for the purpose of inducing, dissuading, effecting, preventing or in any manner influencing or turning to his advantage, the sale or purchase of any security, directly or indirectly, -

(e) do any act or practice or engage in a course of business, or omit to do any act which operates or would operate as a fraud, deceit or manipulation upon any person, in particular-

(iii) effect any transaction in such security which involves no change in its beneficial ownership;"

Contravention(s) - 3:

Through the aforesaid activities, **Crescent Limited** has violated the following:

- Section 17 (e)(iii) of Securities and Exchange Ordinance, 1969, by effecting the transactions of shares of BEXIMCO on different dates which involved no change in beneficial ownership.



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INDIVIDUAL TRADE PATTERN

Individual Trade Patterns, Trade monitoring screenshots, Effects of "BEXIMCO" at DSE in public market by Crescent Limited and its gain and loss statement are given below:

a) Individual Trade Patterns of Crescent Limited (Only Public Market):

Date	Code #P1668				Code #D4433				Code #J3503				Total					
	BOID #1602110046881801				BOID #1204780021520347				BOID #1605400021520347									
	CRESCENT LIMITED				CRESCENT LIMITED				CRESCENT LIMITED									
	Prime Bank Investment Limited				United Securities Limited				Janata Capital and Investment Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
02-01-2022	1000000	154.15	1000000	152.54	0	0.00	0	0.00	0	0.00	0	0.00	1000000	154.15	154149970.00	1000000	152.54	152543372.90
03-01-2022	492500	158.60	490522	156.86	0	0.00	0	0.00	0	0.00	0	0.00	492500	158.60	78110496.00	490522	156.86	76942502.00
04-01-2022	1000000	154.35	1000000	153.84	0	0.00	0	0.00	0	0.00	0	0.00	1000000	154.35	154350000.00	1000000	153.84	153844527.50
05-01-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	3192982	151.24	0	0.00	0.00	3192982	151.24	482903504.60
06-01-2022	1000000	150.40	1000000	150.35	0	0.00	0	0.00	0	0.00	0	0.00	1000000	150.40	150400010.80	1000000	150.35	150351114.70
09-01-2022	492500	149.60	492500	149.00	0	0.00	0	0.00	0	0.00	0	0.00	492500	149.60	73678000.00	492500	149.00	73380127.20
10-01-2022	1000000	145.90	1000000	145.93	0	0.00	0	0.00	0	0.00	0	0.00	1000000	145.90	145900000.00	1000000	145.93	145932076.90
11-01-2022	492500	152.40	492500	151.84	0	0.00	0	0.00	0	0.00	0	0.00	492500	152.40	75057000.00	492500	151.84	74780861.80
12-01-2022	1000000	150.90	1000000	151.10	0	0.00	0	0.00	0	0.00	0	0.00	1000000	150.90	150900000.00	1000000	151.10	151099321.10
13-01-2022	492500	148.90	492500	147.88	0	0.00	0	0.00	0	0.00	300000	149.80	492500	148.90	73333250.00	792500	148.61	117772778.70
16-01-2022	1000000	146.60	1000000	147.09	0	0.00	0	0.00	0	0.00	0	0.00	1000000	146.60	146600000.00	1000000	147.09	147088187.90
17-01-2022	492500	147.80	492500	146.84	0	0.00	0	0.00	0	0.00	0	0.00	492500	147.80	72791500.00	492500	146.84	72319573.30
18-01-2022	1000000	147.80	1000000	147.64	0	0.00	0	0.00	0	0.00	0	0.00	1000000	147.80	147800000.00	1000000	147.64	147641627.30
19-01-2022	492500	150.90	492500	149.56	0	0.00	0	0.00	4935489	148.90	0	0.00	5427989	149.08	809224559.10	492500	149.56	73659889.40
20-01-2022	0	0.00	1000000	154.28	0	0.00	0	0.00	0	0.00	2865794	156.08	0	0.00	0.00	3865794	155.61	601571249.70
23-01-2022	1000000	160.24	492500	161.43	0	0.00	0	0.00	0	0.00	0	0.00	1000000	160.24	160235802.10	492500	161.43	79505116.80
24-01-2022	0	0.00	0	0.00	0	0.00	0	0.00	1301533	155.32	0	0.00	1301533	155.32	202147733.70	0	0.00	0.00
25-01-2022	800000	152.98	1000000	153.18	0	0.00	0	0.00	0	0.00	0	0.00	800000	152.98	122386631.70	1000000	153.18	153177663.80
01-02-2022	800000	149.58	800000	149.37	0	0.00	0	0.00	730	149.15	1893870	149.99	800730	149.57	119768877.00	2693870	149.80	403553394.80
03-02-2022	800000	148.70	800000	148.62	0	0.00	0	0.00	1526709	150.69	0	0.00	2326709	150.01	349018613.90	800000	148.62	118898206.80
07-02-2022	800000	148.90	800000	149.19	0	0.00	0	0.00	0	0.00	0	0.00	800000	148.90	119120000.00	800000	149.19	119355614.90
08-02-2022	0	0.00	0	0.00	0	0.00	0	0.00	1647801	149.51	4015	149.30	1647801	149.51	246357180.10	4015	149.30	599439.50
09-02-2022	0	0.00	0	0.00	0	0.00	2106262	148.55	0	0.00	0	0.00	0	0.00	0.00	2106262	148.55	312878468.50
13-02-2022	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1612963	147.60	0	0.00	0.00	1612963	147.60	238074022.00
14-02-2022	800000	145.60	800000	146.06	1618158	146.69	0	0.00	0	0.00	0	0.00	2418158	146.33	353840745.90	800000	146.06	116844048.60
15-02-2022	1050000	145.09	0	0.00	0	0.00	1425479	145.38	0	0.00	0	0.00	1050000	145.09	152344985.00	1425479	145.38	207230225.50
16-02-2022	0	0.00	500000	150.99	683815	149.77	172	145.80	0	0.00	0	0.00	683815	149.77	102414917.70	500172	150.99	75521873.80
20-02-2022	0	0.00	0	0.00	0	0.00	1799929	149.04	0	0.00	0	0.00	0	0.00	0.00	1799929	149.04	268263458.60
22-02-2022	584556	147.29	605473	145.52	16501	146.61	1718164	147.70	0	0.00	0	0.00	601057	147.27	88520281.30	2323637	147.13	341875015.90
23-02-2022	444100	150.17	702669	149.96	1955877	150.93	0	0.00	0	0.00	0	0.00	2399977	150.79	361898288.20	702669	149.96	105373481.70
24-02-2022	250000	151.40	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	250000	151.40	37849046.20	0	0.00	0.00
28-02-2022	405000	147.94	0	0.00	1671882	147.96	0	0.00	0	0.00	0	0.00	2076882	147.96	307286868.60	0	0.00	0.00
01-03-2022	300000	151.83	300000	152.85	0	0.00	0	0.00	0	0.00	0	0.00	300000	151.83	45549289.60	300000	152.85	45870150.70
02-03-2022	0	0.00	50000	152.50	0	0.00	499450	152.70	0	0.00	0	0.00	0	0.00	0.00	549450	152.68	83891020.40
03-03-2022	50000	152.50	26709	152.48	648002	152.46	0	0.00	0	0.00	0	0.00	698002	152.46	106416216.20	26709	152.48	4072683.70
06-03-2022	0	0.00	50000	151.42	0	0.00	1869800	152.51	0	0.00	0	0.00	0	0.00	0.00	1919800	152.48	292740033.80
07-03-2022	0	0.00	200100	148.29	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	200100	148.29	29673733.70
08-03-2022	0	0.00	0	0.00	279275	148.01	30621	149.59	0	0.00	0	0.00	279275	148.01	41335476.70	30621	149.59	4580478.20
10-03-2022	0	0.00	0	0.00	986989	151.78	0	0.00	0	0.00	0	0.00	986989	151.78	149808374.10	0	0.00	0.00
Total	18038656		18080473		7860499		9449877		9412262		9869624		35311417			37399974		



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b) Effects of "BEXIMCO" at DSE (both Public Market and Block Market) by Crescent Limited:

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
Opening Balance									42462974	121.51	5159593929.96						
02-01-2022	1000000	154.15	154149970.00	1000000	152.54	152543372.90	122.26	122259095.75	42462974	122.26	5191484804.21	6504974	154.10	3.84%	15.37%	15.37%	30.75%
03-01-2022	492500	158.60	78110496.00	490522	156.86	76942502.00	122.68	60175157.79	42464952	122.68	5209420142.42	11519937	156.90	1.82%	4.28%	4.26%	8.53%
04-01-2022	1000000	154.35	154350000.00	1000000	153.84	153844527.50	123.40	123404487.88	42464952	123.40	5240365654.54	6969142	152.60	-2.74%	14.35%	14.35%	28.70%
05-01-2022	0	0.00	0.00	3212982	151.16	485683504.60	123.40	396496398.29	39251970	123.40	4843869256.25	6702703	150.00	-1.70%	0.00%	47.94%	47.94%
06-01-2022	1000000	150.40	150400010.80	1000000	150.35	150351114.70	124.08	124075151.28	39251970	124.08	4870194115.77	7490503	149.90	-0.07%	13.35%	13.35%	26.70%
09-01-2022	492500	149.60	73678000.00	492500	149.00	73380127.20	124.39	61262787.43	39251970	124.39	4882609328.34	7056603	147.10	-1.87%	6.98%	6.98%	13.96%
10-01-2022	1000000	145.90	145900000.00	1000000	145.93	145932076.90	124.93	124925794.40	39251970	124.93	4903583533.94	6416627	151.40	2.92%	15.58%	15.58%	31.17%
11-01-2022	492500	152.40	75057000.00	492500	151.84	74780861.80	125.27	61693625.88	39251970	125.27	4916946908.06	8014173	151.60	0.13%	6.15%	6.15%	12.29%
12-01-2022	1000000	150.90	150900000.00	1000000	151.10	151099321.10	125.90	125903077.74	39251970	125.90	4941943830.32	6550719	148.70	-1.91%	15.27%	15.27%	30.53%
13-01-2022	492500	148.90	73333250.00	792500	148.61	117772778.70	126.19	100004027.89	38951970	126.19	4915273052.44	3668636	149.00	0.20%	13.42%	21.60%	35.03%
16-01-2022	1000000	146.60	146600000.00	1000000	147.09	147088187.90	126.70	12668960.09	38951970	126.70	4935174092.35	5973589	145.00	-2.68%	16.74%	16.74%	33.48%
17-01-2022	492500	147.80	72791500.00	492500	146.84	72319573.30	126.96	62528994.67	38951970	126.96	4945436597.69	6154765	147.90	2.00%	8.00%	8.00%	16.00%
18-01-2022	1000000	147.80	147800000.00	1000000	147.64	147641627.30	127.48	127483991.34	38951970	127.48	4965752606.34	6558248	144.10	-2.57%	15.25%	15.25%	30.50%
19-01-2022	5448489	149.11	812443059.10	492500	149.56	73659889.40	130.14	64093061.86	43907959	130.14	5714102603.58	11945086	151.70	5.27%	45.61%	4.12%	49.74%
20-01-2022	0	0.00	0.00	3894294	155.48	605504249.70	130.14	506796398.45	40013665	130.14	5207306205.13	15778793	160.40	5.74%	0.00%	24.68%	24.68%
23-01-2022	1000000	160.24	160235802.10	492500	161.43	79505116.80	130.87	64454479.71	40521165	130.87	5303087527.52	9767504	158.20	-1.37%	10.24%	5.04%	15.28%
24-01-2022	1301533	155.32	202147733.70	0	0.00	0.00	0.00	0.00	41822698	131.63	5505235261.22	6357015	151.60	-4.17%	20.47%	0.00%	20.47%
25-01-2022	800000	152.98	122386631.70	1000000	153.18	153177663.80	132.03	132033450.65	41622698	132.03	5495588442.27	5690220	153.10	0.99%	14.06%	17.57%	31.63%
01-02-2022	800730	149.57	119768877.00	2693870	149.80	403553394.80	132.36	356572849.83	39729558	132.36	5258784469.44	6469737	150.70	1.01%	12.38%	41.64%	54.01%
03-02-2022	2326709	150.01	349018613.90	800000	148.62	118898206.80	133.34	106672388.84	41256267	133.34	5501130694.50	5736483	151.10	0.33%	40.56%	13.95%	54.51%
07-02-2022	800000	148.90	119120000.00	800000	149.19	119355614.90	133.64	106909168.99	41256267	133.64	5513341525.51	4394534	148.90	-0.07%	18.20%	18.20%	36.41%
08-02-2022	1647801	149.51	246357180.10	4015	149.30	599439.50	134.25	538997.61	42900053	134.25	5759159708.00	3520212	149.30	0.27%	46.81%	0.11%	46.92%
09-02-2022	0	0.00	0.00	2106262	148.55	312878468.50	134.25	282757208.83	40793791	134.25	5476402499.17	4454689	148.30	-0.67%	0.00%	47.28%	47.28%
13-02-2022	0	0.00	0.00	1612963	147.60	238074022.00	134.25	216533800.55	39180828	134.25	5259868698.61	3398445	147.10	-0.07%	0.00%	47.46%	47.46%
14-02-2022	2418158	146.33	353840745.90	800000	146.06	116844048.60	134.95	107958582.35	40798986	134.95	5505750862.17	4160500	146.40	-0.48%	58.12%	19.23%	77.35%
15-02-2022	1050000	145.09	152344985.00	1425479	145.38	207230225.50	135.20	192728607.81	40423507	135.20	5465367239.36	3808423	145.30	-0.75%	27.57%	37.43%	65.00%
16-02-2022	683815	149.77	102414917.70	500172	150.99	75521873.80	135.45	67745807.84	40607150	135.45	5500036349.21	9220824	150.80	3.79%	7.42%	5.42%	12.84%
20-02-2022	0	0.00	0.00	1799929	149.04	268263458.60	135.45	243791424.07	38807221	135.45	5256244925.14	3736382	148.90	-1.33%	0.00%	48.17%	48.17%
22-02-2022	601057	147.27	88520281.30	2323637	147.13	341875015.90	135.63	315144300.14	37084641	135.63	5029620906.30	4419411	147.70	-0.81%	13.60%	52.58%	66.18%
23-02-2022	2399977	150.79	361898288.20	702669	149.96	105373481.70	136.55	95947576.37	38781949	136.55	5295571618.14	5805187	150.70	2.03%	41.34%	12.10%	53.45%
24-02-2022	250000	151.40	37849046.20	0	0.00	0.00	0.00	0.00	39031949	136.64	5333420664.34	5918978	149.90	-0.53%	4.22%	0.00%	4.22%
28-02-2022	2076882	147.96	307286868.60	0	0.00	0.00	0.00	0.00	41108831	137.21	5640707532.94	3754656	147.60	0.07%	55.31%	0.00%	55.31%
01-03-2022	300000	151.83	45549389.60	300000	152.85	45856360.70	137.32	41195972.83	41108831	137.32	5645060949.71	7717890	152.50	3.32%	3.89%	3.89%	7.77%
02-03-2022	0	0.00	0.00	549450	152.68	83891020.40	137.32	75450424.24	40559381	137.32	5569610525.47	7187828	152.50	0.00%	0.00%	7.64%	7.64%
03-03-2022	698002	152.46	106416216.20	26709	152.48	4072683.70	137.58	3674518.04	41230674	137.58	5672352223.63	2443614	152.40	-0.07%	28.56%	1.09%	29.66%
06-03-2022	0	0.00	0.00	1919800	152.48	292740033.80	137.58	264118452.17	39310874	137.58	5408233771.46	4664805	152.20	-0.13%	0.00%	41.15%	41.15%
07-03-2022	0	0.00	0.00	200100	148.29	29673733.70	137.58	27528962.54	39110774	137.58	5380704808.92	2774495	147.30	-3.22%	0.00%	7.21%	7.21%
08-03-2022	270370	148.01	4003476.70	30621	149.59	4580478.70	137.65	4211980.68	39359478	137.65	5417825304.94	141401	149.00	0.19%	0.00%	0.00%	0.00%
15-03-2022	980089	151.74	148806374.10	0	0.00	0.00	0.00	0.00	40146417	138.00	5567633679.04	3733056	152.00	4.41%	25.52%	41.60%	67.12%
Total	35331917	150.06	5301812713.90	37448474	150.35	5630508056.70	130.68	4893772964.82	40346417	138.00	5567633679.04						

Summary													
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold	
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount
20500	157.00	3218500.00	48500	138.41	6713000.00	35331917	150.06	5301812713.90	37448474	150.35	5630508056.70	130.68	4893772964.82
												Stock Position	
												Qty	Amount
												40346417	5567633679.04

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c) Gain/Loss by Crescent Limited from 02.01.2022 to 10.03.2022:

Realized Capital gain(loss)per unit	19.67	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	15.05%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	736735091.88	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (10-03-2022)	152.00	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	14.00	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	10.15%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	565021704.96	Quantity of Stock Positon x Unrealized gain (loss) per unit

যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে সংশ্লিষ্ট সিকিউরিটিজ সংক্রান্ত আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক মার্চ ০১, ২০২৩ তারিখ বিএসইসি/এনফোর্সমেন্ট/৩৩৫৭(পার্ট-২)/২০২২/২২৬ স্মারকমূলে CRESCENT LIMITED-কে মার্চ ১৯, ২০২৩ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। পরবর্তীতে পুনঃনির্ধারিত তারিখ মার্চ ২৭, ২০২৩ এ CRESCENT LIMITED এর পক্ষে Mr. Md. Elias Miah শুনানীতে উপস্থিত হয়ে মার্চ ২৩, ২০২৩ তারিখের পত্রের মাধ্যমে নিম্নলিখিত বক্তব্য দাখিল করেন;

"with due respect we would like to state that Crescent Limited involved in stock market since January 01, 2019 and maintaining following BO Accounts with different Brokerage houses in my name, family members & associates:

Sl. No.	Client Name	BO ID	Name of the TREC Holder	Relation
01	Crescent Limited	1605400021520347	Janata Capital & Inv. Ltd	
02	Crescent Limited	1602110046881801	Beximco Securities Ltd.	
03	Crescent Limited	1602110046881801	Prime Bank Inv. Ltd.	

I am a general investor and also not aware of securities rules & regulations. As my profession, I am working in Crescent Limited as a Managing Director.

I personally analyzed the stock of Beximco and thought it is a potential stock for me as investment. I advised concerned institutions to buy this stock by maintaining all the BSEC laws. Due to lack of my knowledge on securities rules & regulations; Substantial Acquisition Rules was violated in my buy orders unintentionally.

Please note that, since I have started investing in secondary market I have realized & unrealized gain/(loss) of BDT 898,488,074.00 and BDT (496,186,786.00) in the following client codes respectively:

Sl. No.	Client Name	BO ID	Realized profit & Loss (BDT)
01	Crescent Limited	1605400021520347	177,115,927.16
02	Crescent Limited	1602110046881801	319,488,217.44
03	Crescent Limited	1201930021520347	

Therefore, I would like to request you kindly treat the above mentioned violation of trading rules & regulations as unintentional mistake as lack of knowledge. I assure you that, in future I will be more careful and abide by all rules & regulations.

I am looking forward for your kind consideration and cooperation in this regards."



Bangladesh Securities and Exchange Commission
Enforcement Division
Enforcement Department
Market, Market Intermediaries and Other Affairs Section
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যেহেতু, CRESCENT LIMITED-এর উল্লিখিত বক্তব্য এবং তদন্ত প্রতিবেদন থেকে প্রতীয়মান হয় যে, তার বিরুদ্ধে উপস্থাপিত অভিযোগসমূহ সঠিক এবং উপর্যুক্ত কর্মকান্ডের ফলে পুঁজিবাজারের সাধারণ বিনিয়োগকারীগণ ক্ষতিগ্রস্ত হয়েছেন যা পুঁজিবাজার উন্নয়নের পরিপন্থী, সেহেতু এক্ষেত্রে CRESCENT LIMITED-এর ব্যাখ্যা কমিশনের নিকট গ্রহণযোগ্য হিসেবে বিবেচিত হয়নি;

যেহেতু, CRESCENT LIMITED - উপর্যুক্ত কর্মকান্ডের মাধ্যমে Securities and Exchange Ordinance, 1969 এর Section 17(e)(ii), Section 17(e)(iii) এবং Section 17(e)(v) লংঘন করেছেন;

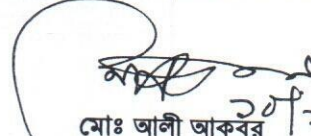
যেহেতু, CRESCENT LIMITED-এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;

যেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য CRESCENT LIMITED-কে অর্থদন্ডে দণ্ডিত করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 [যা The Securities and Exchange (Amendment) Act, 2000 দ্বারা সংশোধিত] এ প্রদত্ত ক্ষমতাবলে-

- CRESCENT LIMITED -কে মোট ৭০.০০ (সত্তর) কোটি টাকা অর্থদন্ডে দণ্ডিত করল যা অত্র আদেশের ৩০ (ত্রিশ) দিনের মধ্যে 'বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন' এর অনুকূলে ইস্যুকৃত ব্যাংক ড্রাফট/পে-অর্ডারের মাধ্যমে জমা প্রদান করতে হবে, অন্যথায় সিকিউরিটিজ আইন মোতাবেক পরবর্তী আইনানুগ ব্যবস্থা গ্রহণ করা হবে।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,


মোঃ আলী আকবর
কমিশনার

বিতরণ:

১। CRESCENT LIMITED

(BO ID: 1605400021520347,

1602110046881801, 1204780021520347)

7/A, Santibagh (Rajurbagh), Dhaka