bs- GmBwm/Gb‡dvm‡g›U/631/2007/1178 **<u>‡iwR÷vW GwW</u>**
ZvwiL: ‡m‡Þ¤i 07, 2008 Bs

Rbve Gg. G. Kvjvg, cwiPvjK
G‡· jwmqi m¨R wjwg‡UW
345, †m¸b ewMPv
XvKv-1000

welq: **<u>Av‡`k</u>**

g‡nv`q,

Kwgk‡bi ‡m‡Þ¤i 07, 2008 Bs Zvwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/631/2007/1174 Gi mZ¨vwqZ Abywjwc Avcbvi AeMwZ I c‡qvRbxq e¨e¯’v Mn‡bi Rb¨ GZ`ms‡M msh³ Kiv n‡jv|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶

†gvt gbmyi ingvb
Dc-cwiPvjK

bs- GmBwm/Gb‡dvm‡g›U/631/2007/1179 <u>**‡iwR÷vW GwW**</u>

ZvwiL: ‡m‡Þ¤i 07, 2008 Bs

Rbve i“ûj Avgxb, cwiPvjK
G‡·jwmqi m¨R wjwg‡UW
345, †m¸b ewMPv
XvKv-1000

welq: <u>**Av‡`k**</u>

g‡nv`q,

Kwgk‡bi ‡m‡Þ¤i 07, 2008 Bs Zvwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/631/2007/1175 Gi mZ¨vwqZ Abywjwc Avcbvi AeMwZ I c‡qvRbxq e¨e¯’v Mn‡bi Rb¨ GZ`ms‡M msh³ Kiv n‡jv|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶

†gvt gbmi ingvb
Dc-cwiPvjK

bs- GmBwm/Gb‡dvm‡g›U/631/2007/1180 **‡iwR÷vW GwW**

ZwiL: ‡m‡Þ¤i 07, 2008 Bs

Rbve †K. GBP. †iRv, cwiPvjK
G‡·jwmqi m¨R wjwg‡UW
345, †m¸b evwMPv
XvKv-1000

wel q: **Av‡`k**

g‡nv`q,

Kwgk‡bi ‡m‡Þ¤i 07, 2008 Bs Zwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/631/2007/1176 Gi mZ¨wqZ Abywjwc Avcbvi AeMwZ I c‡qvRbxq e¨e¯'v Mn‡bi Rb¨ GZ`ms‡M msh³ Kiv n‡jv|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶

†gvt gbmyi ingvb
Dc-cwiPvjK

bs- GmBwm/Gb‡dvm‡g›U/631/2007/1181 **<u>‡iwR÷vW GwW</u>**
ZwiL: ‡m‡Þ¤i 07, 2008 Bs

Rbve †RW. BD. ZwiK, cwiPvjK
G‡·jwmqi m¨R wjwg‡UW
345, †m¸b evwMPv
XvKv-1000

weIq: **<u>Av‡`k</u>**

g‡nv`q,

Kwgk‡bi ‡m‡Þ¤i 07, 2008 Bs Zwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/631/2007/1177 Gi mZ¨wqZ Abywjwc Avcbvi AeMwZ I c‡qvRbxq e¨e¯’v Mn‡bi Rb¨ GZ`ms‡M msh³ Kiv n‡jv|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶

†gvt gbmyi ingvb
Dc-cwiPvjK

bs- GmBwm/Gb‡dvm‡g›U/631/2007/1178-1181 <u>**‡iwR÷vW GwW**</u>
ZwiL: ‡m‡Þ¤i 07, 2008 Bs

Rbve Gg. G. Kvjvg, cwiPvjK
Rbve i“ûj Avgxb, cwiPvjK
Rbve †K. GBP. †iRv, cwiPvjK
Rbve †RW. BD. ZwiK, cwiPvjK
G‡·jmqi m¨R wjwg‡UW
345, †m¸b evwMPv
XvKv-1000

welq: <u>**Av‡`k**</u>

g‡nv`q,

Kwgk‡bi ‡m‡Þ¤i 07, 2008 Bs Zwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/631/2007/1174-1177 Gi mZ¨wqZ Abywjwc Avcbvi AeMwZ I c‡qvRbxq e¨e¯’v Mn‡bi Rb¨ GZ`ms‡M msh³ Kiv n‡jv|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶

†gvt gbmi ingvb
Dc-cwiPvjK

<u>weZibt</u>

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

<u>AeMwZi Rb¨ Abywjwct</u>

1. wbevnx cwiPvjK (Avi GÛ wW), GmBwm
2. wbevnx cwiPvjK (wmAvB), GmBwm
3. wbevnx cwiPvjK (AvBb), GmBwm
4. cwiPvjK (wmGdwW), GmBwm
5. cwiPvjK (GgAvBGm), GmBwm
6. cvewjK †idv‡iÝ i“g, GmBwm
7. ‡Pqvig¨vb g‡nv`‡qi `ßi, GmBwm

bs- GmBwm/Gb‡dvm©‡g›U/631/2007/ **ZvwiLt ‡m‡Þ¤^i 07, 2008 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK G‡· jwmqi m¨R wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ 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¨qvi ‡m‡Þ¤^i 30, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm nK kvnAvjg gbmi GÛ †Kvs, PvUvW GKvD›U¨v›Um (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¨ wbix¶K GZ`mswkó wbix¶v cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, wb‡æv³ AwfgZ e¨³ K‡i‡Q:

> "**Financial Expenses:** During the year, the company settled the case with BSB through mutual agreement and the company has to pay Tk. 143,000,000 over a period of 7 years in place of Tk. 95,700,000 and accordingly excess amount of Tk. 47,300,000 has been booked in the respective fixed assets. The company and the National Bank have gone into litigation to mitigate their respective grievances. The company filed a money suit against NBL for the realization of Tk. 315 crore (Approx.) as compensation."

‡h‡nZ, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Avw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijw¶Z nq:

> "**Reference Note No.-2: Recognition of property, plant & Equipment and Depreciation:** Cost of property, plant & Equipment represents cost of acquisition or construction and include purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use, but do not include any capitalized borrowing cost."

‡h‡nZ, Dc‡iv³ AwfgZmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi ‡m‡Þ¤^i 30, 2006 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 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/631/2007/1184 ZvwiL b‡f¤^i 14, 2007 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 †bwUk Rvwi Kiv nq Ges wW‡m¤^i 27, 2007 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/631/2007/ **ZvwiLt ‡m‡Þ¤^i 07, 2008 Bs**

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨¨q‡ii cÎ ZvwiL wW‡m¤^i 26, 2007 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_¨ weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv 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 hvi 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 mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjøwLZ B"QvKZ e¨_Zvi Rb¨, cwReviRv‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_ D³ Bm¨¨q‡ii c‡Z¨K 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, G‡·jwmqi m¨R wjwg‡UW Gi cwiPvjK Rbve Gg. G. Kvjvg Gi Dci 2 (`B) j¶ UvKv nv‡i 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-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

<u>weZibt</u>
Rbve Gg. G. Kvjvg, cwiPvjK
G‡·jwmqi m¨R wjwg‡UW
345, †m¸b evwMPv
XvKv-1000

bs- GmBwm/Gb‡dvm©‡g›U/631/2007/ **ZvwiLt ‡m‡Þ¤^i 07, 2008 Bs**

Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK G‡·jwmqi m¨vR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

‡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¨qvi ‡m‡Þ¤^i 30, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_©K weeiYx Bm¨ K‡i‡Q hv †gmvm nK kvnAvjg GÛ †Kvs, PvUvW© GKvD›U¨v›Um (weiae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ‡e`b, wbix¶v msµvšÍ Kvhwe` m¤úv`b ceK GZ`msw³ó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Av‡jvP¨ wbix¶K GZ`msw³ó wbix¶v cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, wb‡æv³ AwfgZ e¨³ K‡i‡Q:

"**Financial Expenses:** During the year, the company settled the case with BSB through mutual agreement and the company has to pay Tk. 143,000,000 over a period of 7 years in place of Tk. 95,700,000 and accordingly excess amount of Tk. 47,300,000 has been booked in the respective fixed assets. The company and the National Bank have gone into litigation to mitigate their respective grievances. The company filed a money suit against NBL for the realization of Tk. 315 crore (Approx.) as compensation."

‡h‡nZz, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Avw_©K weeiY‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijw¶Z nq:

"**Reference Note No.-2: Recognition of property, plant & Equipment and Depreciation:** Cost of property, plant & Equipment represents cost of acquisition or construction and include purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use, but do not include any capitalized borrowing cost."

‡h‡nZz, Dc‡iv³ AwfgZmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi ‡m‡Þ¤^i 30, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_©K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_©K weeiY‡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 msw³ó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/631/2007/1184 ZvwiL b‡f¤^i 14, 2007 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 †bwUk Rvwi Kiv nq Ges wW‡m¤^i 27, 2007 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/631/2007/ **ZwiLt ‡m‡Þ¤i 07, 2008 Bs**

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨¨qv‡ii cÎ ZwiL wW‡m¤i 26, 2007 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_¨ weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv 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 cwiZwbwaZKvix hvi wmwKDwiwUR msµvšÍ 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 mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯Í‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjøwLZ B”QvKZ e¨_Zvi Rb¨, cwReviRv‡ii ksLjv, ¯^”QZv Ges Rb¯^v‡_ D³ Bm¨¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZz, 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, G‡·jwmqi m¨R wjwg‡UW Gi cwiPvjK Rbve i“ûj Avgxb Gi Dci 2 (`B) j¶ UvKv nv‡i 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|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve i“ûj Avgxb, cwiPvjK
G‡·jwmqi m¨R wjwg‡UW
345, †m¸b evwMPv
XvKv-1000

Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK G‡·jwmqi m¨R wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

‡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¨qvi ‡m‡Þ¤^i 30, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm nK kvnAvjg gbmi GÛ †Kvs, PvUvW GKvD›U¨v›Um (wbwaex wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš— Kvhw` m¤úv`b ceK GZ`msµvšÍ wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Av‡jvP¨ wbix¶K GZ`msµvšÍ wbix¶v cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, wb‡æv³ AwfgZ e¨³ K‡i‡Q:

> "**Financial Expenses:** During the year, the company settled the case with BSB through mutual agreement and the company has to pay Tk. 143,000,000 over a period of 7 years in place of Tk. 95,700,000 and accordingly excess amount of Tk. 47,300,000 has been booked in the respective fixed assets. The company and the National Bank have gone into litigation to mitigate their respective grievances. The company filed a money suit against NBL for the realization of Tk. 315 crore (Approx.) as compensation."

‡h‡nZz, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Avw_K weeiY‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijw¶Z nq:

> **"Reference Note No.-2: Recognition of property, plant & Equipment and Depreciation:** Cost of property, plant & Equipment represents cost of acquisition or construction and include purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use, but do not include any capitalized borrowing cost."

‡h‡nZz, Dc‡iv³ AwfgZmg‡ni djkªwZ‡Z †`Lv hvq †h, Bm¨qvi ‡m‡Þ¤^i 30, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiY‡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 mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/631/2007/1184 ZvwiL b‡f¤^i 14, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges wW‡m¤^i 27, 2007 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/631/2007/ **ZvwiLt ‡m‡Þ¤^i 07, 2008 Bs**

‡h‡nZz, D³ ïbvbx‡Z `vwLjKZ Bm¨‡ki cÎ ZvwiL wW‡m¤^i 26, 2007 Bs Gi gva¨‡g DwjwLZ e¨_©Zv Z_¨ weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZz, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwiPvjbvaxb KvRKg©i hvev wmwKDwiwUR msµvšÍ AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZz, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_©Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯Í‡hvM¨ Acivi; Ges

‡h‡nZz, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_©Zvi Rb¨, cwiPvjKM‡Yi ksLjv, ¯^”QZv Ges Rb¯^v‡_© D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZz, 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, G‡·jmqi m¨R wjwg‡UW Gi cwiPvjK Rbve †K. GBP. †iRv Gi Dci 2 (`B) j¶ UvKv nv‡i 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-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve †K. GBP. †iRv, cwiPvjK
G‡·jmqi m¨R wjwg‡UW
345, †m¸b evwMPv
XvKv-1000

bs- GmBwm/Gb‡dvm©‡g›U/631/2007/ **ZwiLt ‡m‡Þ¤^i 07, 2008 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK G‡· j¨vmqi m¨R wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ 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¨qvi ‡m‡Þ¤^i 30, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm nK kvnAvjg gbmi GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewaex× wbixÿK) KZK wbixÿxZ n‡q‡Q Ges D³ wbixÿv cwZôvb, wbixÿv msµvš— Kvhw` m¤úv`b ceK GZ`mswkó wbixÿv cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Av‡jvP¨ wbixÿK GZ`mswkó wbixÿv cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, wb‡æv³ AwfgZ e¨³ K‡i‡Q:

> "**Financial Expenses:** During the year, the company settled the case with BSB through mutual agreement and the company has to pay Tk. 143,000,000 over a period of 7 years in place of Tk. 95,700,000 and accordingly excess amount of Tk. 47,300,000 has been booked in the respective fixed assets. The company and the National Bank have gone into litigation to mitigate their respective grievances. The company filed a money suit against NBL for the realization of Tk. 315 crore (Approx.) as compensation."

‡h‡nZ, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Aw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijwÿZ nq:

> **"Reference Note No.-2: Recognition of property, plant & Equipment and Depreciation:** Cost of property, plant & Equipment represents cost of acquisition or construction and include purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use, but do not include any capitalized borrowing cost."

‡h‡nZ, Dc‡iv³ AwfgZmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi ‡m‡Þ¤^i 30, 2006 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 D³iƒc 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/631/2007/1184 ZvwiL b‡f¤^i 14, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges wW‡m¤^i 27, 2007 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/631/2007/ **ZvwiLt ‡m‡Þ¤i 07, 2008 Bs**

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL wW‡m¤i 26, 2007 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_¨ weavb jsNb msµvš· †h e¨vL¨v c`vb Kiv nq Zv 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 hvix 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 mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš· AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwReyRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K 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, G‡· jwmqi m¨R wjwg‡UW Gi cwiPvjK Rbve †RW. BD. ZwiK Gi Dci 2 (`B) j¶ UvKv nv‡i 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©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve †RW. BD. ZwiK, cwiPvjK
G‡· jwmqi m¨R wjwg‡UW
345, †m¸b evwMPv
XvKv-1000