

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi Section 2(g) tgvZteK eiqwbK m dW G · tcvUm wjgUW ‘issuer’ nmvte AfwnZ (AZtc i Bmqviô ej DujwLZ);

thnZ, Securities and Exchange Rules, 1987 Gi Rule 12(2) G D+jL itqQ th, “The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.”;

thnZ, Securities and Exchange Rules, 1987 Gi Rule 12 Abhvq Bmqvi Wtm i 31, 2008 Bs ZwiL mgvB erm+i Rb` c`ZKZ Aw_K weeiYx Bm` K+iQ hv M/S K. M. Alam & Co (weae× bixqK), KZK bixqXZ ntqQ Ges D<sup>3</sup> bixqv cizôvb, bixqv msµvš Kvhw` mduv`b ceK GZ`msikó bixqv cizte`b Bm` K+iQ;

thnZ, AvtjvP` bixqK GZ`msikó bixqv cizte`b, Abv`bi gta, btæ³ AfgZ e³ K+iQ :

“(1) The value of closing stock was Tk.197, 962,108.24, which was mortgaged to Rupali Bank Ltd.

Shams Building Branch, Khulna for working capital and due to non-payment of Bank loan with

Interest, the Bank seized the stock. The entire product become in consumable as their validity date

has already expired. The company also did not follow the Bangladesh Accounting Standards

(BAS)–2 for valuation of stock and stores items. As a result company’s assets are overstated by

Tk.197, 962,108.24;

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stock by tidal bore has not been admitted by the Insurance Company, which was taken into account

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“ It also appears from the Note– 8.00: Inventories of Tk. 198,575,078.24 that most of the amounts of inventories have not been changed over the years but no provision has been made in this regard.”

বর্ণিত অবস্থায় প্রতীয়মান হয় যে, Bmqv+i Wtm i 31, 2008 Bs mgvB erm+i bixqZ Aw_K weeibxZ Aw_K Ae`vi mVK I mZ` Z` cWdijZ nqwb, hv Kqk+bi bKU fj Z` c`vb Kiv ntqQ ej MY` ntqQ |

thnZ, Dciv³ wclqmgtni Dci eVLv c`vbi Rb Kigkb KZK c`E cÎ bs SEC/CFD/2:34/99/494 ZwiL Rb 10, 2009 Bs Gi Revte Bmqvi KZK c`E cÎ bs bVB ZwiL Rb 30, 2009 Bs Gi gva`tg th eVLv c`vb Kiv nq Zv Kigkbi bKU mab MnbthvM` e`j wetePZ nqib;

thnZ, Dciv³ wclqmgtni djK`ZtZ t`Lv hvq th, Bmqvi Wtmai 31, 2008 Bs ZwiL mgvB ermii Av_K weeiYx IAS Abhvqx c`Z KiZ e` nqQ weavq D³ Av_K weeiYtZ Bmqvii e`e Ae`v mVK I`Q (true and fair) fute cZdijZ nqib Z\_v D<sup>3</sup> i/c KgKvUi gva`tg Bmqvi Av`jvP` Rules Gi msiko weavb jsNb KitiQ, hv Av`jvP` Ordinance Gi Section 18 Gi m`úó jsNb;

thnZ, Bmqvii Dciv³ e`\_Zvi Rb Kigkb KZK cÎ mÎ bs- SEC/Enforcement/641/2007/316 ZwiL gvP 07, 2010 Bs Gi gva`tg Bmqvi I Dnvi ciiPvjKMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kvbv I`ibvxi tbwUk Rwi Kiv nq Ges gvP 21, 2010 Bs ZwiL D³ `ibvxi AbôZ nq;

thnZ, D³ `ibvxiZ`vLjKZ Bmqvii cÎ bs: bVB ZwiL gvP 21, 2010 Bs Gi gva`tg DiiLZ e`_Zv Z_v weavb jsNb msµvš eVLv c`vb mšvIRbK bv nIqv Kigkbi bKU MnbthvM` e`j wetePZ nqib;

thnZ, Av`jvP` Bmqvi GKU cvejk`jjgUW tKvabv Ges Dnvi ciiPvjKgEjxi m`mMY tKvabvxi cZibiaZKvix hviv mKDiiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciicvjbi Rb`vqx;

thnZ, mKDiiUR msµvš AvBb I Dnvi wea-weavb ciicvjbi D³ Bmqvi Gi e`e`vcbv ciiPvjKmn mKj ciiPvjKi D³ i/c e`\_Zv Securities and Exchange Ordinance, 1969 Gi Section 22 Gi Aaxb kv`thvM` Aciva; Ges

thnZ, Kigkbi wetePbvq, mKDiiUR msµvš AvBb I Dnvi wea-weavb ciicvjbi DiiLZ e`\_Zvi Rb, cRerRvii ksljv,`QZv Ges Rb`v`_ D³ Bmqvii mKj ciiPvjKtK Riiqv Kiv cqvRb I mgvxb;

AZGe, tmnZ, Kigkb, DiiLZ hveZvq wclq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi Section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms`kwaZ] tZ c`E gZve`j evqwbK m dw G`tcvUm`jjgUW Gi ciiPvjK Rbve tgv: AvZqvi ingvb Gi Dci 03 (Zb) j`UvKv Riiqv avh`Kij hv AÎ Av`tki 15 (c`bi) `tbi gta` OmKDiiUR I G`PÄ Kigkbô Gi AbKtj Bm`KZ e`vsk WdU/tc-AWtiii gva`tg Kigkb Rgv KiZ nte |

mKDiiUR I G`PÄ Kigkbi Av`kµtg-

tgvt`RqvDj nK tLv`Kvi
tPqig`vb

wZibt

Rbve tgv: AvZqvi ingvb, ciiPvjK, evqwbK m dw G`tcvUm`jjgUW

চলমান.....পাতা- ২

thtnZ, Dctiv³ elqmgtni Dci eVL^v c`vbi Rb` Kigkb KZK c`E cÎ bs SEC/CFD/2:34/99/494 ZwiL Rb 10, 2009 Bs Gi Revte Bm`qvi KZK c`E cÎ bs bVB ZwiL Rb 30, 2009 Bs Gi gva`tg th eVL^v c`vb Kiv nq ZV Kigk#bi #bKU m#ub MnbthvM` e#j #ete#PZ nq#b;

thtnZ, Dctiv³ elqmgtni djktZtZ t`Lv hvq th, Bm`qvi Wtm#i 31, 2008 Bs ZwiL mgvß erm#i i Aw_K #eeiYx IAS Abhvqx c`Z Ki#Z e`_ ntq#Q #eavq D³ Aw_K #eeiYx#Z Bm`qv#i i e`e Ae`v m#VK I`Q (true and fair) f#te c#Zdi#Z nq#b Z_v D³ i/c KgKv#ûi gva`tg Bm`qvi Av#jvP` Rules Gi m#kó #eavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi Section 18 Gi m`úó jsNb;

thtnZ, Bm`qv#i i Dctiv<sup>3</sup> e`_Zvi Rb` Kigkb KZK cÎ mÎ bs- SEC/Enforcement/641/2007/316 ZwiL gvP 07, 2010 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY` kv#bv I`bvbxi t#vUk Rwi Kiv nq Ges gvP 21, 2010 Bs ZwiL D<sup>3</sup> `bvb# Ab#ôZ nq;

thtnZ, D³ `bvb#Z `vLjKZ Bm`qv#i i cÎ bs: bVB ZwiL gvP 21, 2010 Bs Gi gva`tg D#j#LZ e`\_Zv Z\_v #eavb jsNb m#v# e`VL^v c`vb m#švIRbK bv nIqvq Kigk#bi #bKU MnbthvM` e#j #ete#PZ nq#b;

thtnZ, Av#jvP` Bm`qvi GK#U c#e#jK #j#g#UW tKv#úv# Ges Dnvi c#iPvjKgÊjxi m`mMY tKv#úv# c#Zib#ZKvix hviv #m#KD#i#UR m#v# AvBb I Dnvi Aaxb RvixKZ #e#-#eavb c#icvj#bi Rb` `vq#;

thtnZ, #m#KD#i#UR m#v# AvBb I Dnvi #e#-#eavb c#icvj#b D³ Bm`qvi Gi e`e`vcbv c#iPvjKmn mKj c#iPvj#Ki D<sup>3</sup> i/c e`_Zv Securities and Exchange Ordinance, 1969 Gi Section 22 Gi Aaxb kv`thvM` Aciva; Ges

thtnZ, Kigk#bi #etePbvq, #m#KD#i#UR m#v# AvBb I Dnvi #e#-#eavb c#icvj#b D#j#LZ e`\_Zvi Rb`, c#RevRv#i i ksLjv, `QZv Ges Rb`v#_ D³ Bm`qv#i i mKj c#iPvjK#K R#igbv Kiv c#qvRb I mgv#b;

AZGe, thtnZ, Kigkb, D#j#LZ hveZxq #elq #etePbvceK, Securities and Exchange Ordinance, 1969 Gi Section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#tkwaZ] #Z c`E #lgZve#j ev#qwbK #m dW G·#cvUm #j#g#UW Gi e`e`vcbv c#iPvjK, Rbve Gg. G. m#Evi Gi Dci 03 (#Zb) j#UvKv R#igbv avh` Kij hv AÎ Av#`#ki 15 (c#bi) `#bi g#a` Ô#m#KD#i#UR I G·#PÄ Kigkbô Gi AbK#j Bm`KZ e`vsk WdU/tc-AW#i i gva`tg Kigk#b Rgv Ki#Z nte |

#m#KD#i#UR I G·#PÄ Kigk#bi Av#`kμ#g-

tgvt #RqvDj nK #L#`Kvi
#Pqvig`vb

#eZibt

Rbve Gg. G. m#Evi, e`e`vcbv c#iPvjK, ev#qwbK #m dW G·#cvUm #j#g#UW

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi Section
2(g) #gVz#eK ev#qvbK nm dW G · #cUvM #jng#UW ‘issuer’ nm#e Awf#nZ (AZtc i ÔBm#qv ið e#j D#j#LZ);

h#nZ, Securities and Exchange Rules, 1987 Gi Rule 12 Abhvx Bm`qi Wtm#i 31, 2008 Bs Zwi#L mgyB
erm#ii Rb` c`ZKZ Aw_K weeiYx Bm` K#i#Q hv M/S K. M. Alam & Co (weaex #bix#K), KZK #bix#X
n#g#Q Ges D³ #bix#V c#Z#b, #bix#V msu#S K#h#` m#u#`b ceK GZ`ms#k# #bix#V c#Z#e`b Bm` K#i#Q;

(3) Advance to Parties and Advance to employees were Tk. 44,264,105.20 and 2,415,537.00 respectively. But no provision has been taken against the Advance to Parties and Advance to employees due to old and doubtful of these advances; ”

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চলমান.....পাতা- ২

thnZ, Dciv³ welqmgtni Dci eVL^v c^vbi Rb^o Kigkb KZK c^oE cⁱ bs SEC/CFD/2:34/99/494 ZwiL Rb 10, 2009 Bs Gi Revte Bm^oqvi KZK c^oE cⁱ bs bVB ZwiL Rb 30, 2009 Bs Gi gva^otg th eVL^v c^vbi Kiv nq Zv Kigk^obi bBU m^oub Mnb^ohM^o e^oj we^otePZ nqib;

thnZ, Dciv³ welqmgtni djk^oZ^oZ^o t^oL^o hvq th, Bm^oqvi W^om^oi 31, 2008 Bs Zwi^oL mgv^oB erm^oi i Aw^o_K weeiYx IAS Abhvq^o c^oZ Ki^oZ e^o_ n^oq^oQ weavq D³ Aw^o_K weeiYx^oZ Bm^oq^oi i e^ov^o Ae^ov m^oVK I^o Q (true and fair) f^ote c^oZd^oiJZ nqib Z^o_v D³ i^oc KgKv^oU^oi gva^otg Bm^oqvi Av^oj^ovP^o Rules Gi ms^oko weavb jsNb K^oi^oQ, hv Av^oj^ovP^o Ordinance Gi Section 18 Gi m^ou^oo jsNb;

thnZ, Bm^oq^oi i Dciv³ e^o_Z^ovi Rb^o Kigkb KZK cⁱ m^oi bs- SEC/Enforcement/641/2007/316 ZwiL gvP 07, 2010 Bs Gi gva^otg Bm^oqvi I Dnvi c^oiPvjKMY^oK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY^o k^ov^o I^o b^ov^oxi t^ob^oUk Rwi Kiv nq Ges gvP 21, 2010 Bs Zwi^oL D³ i^ob^ov^o Ab^ooZ nq;

thnZ, D³ i^ob^ov^oxi^o L^ojKZ Bm^oq^oi i cⁱ bs: bVB ZwiL gvP 21, 2010 Bs Gi gva^otg D^oiJ^oLZ e^o_Z^o Z^o_v weavb jsNb ms^ou^ov^o e^ovL^v c^vbi m^oŠ^ovIRbK b^ov nIq^oq Kigk^obi bBU Mnb^ohM^o e^oj we^otePZ nqib;

thnZ, Av^oj^ovP^o Bm^oqvi GK^oU c^ove^ojK i^oj^og^oUW t^oKv^ou^ov^o Ges Dnvi c^oiPvjKgE^oj^oi m^om^oMY t^oKv^ou^ov^oxi c^oiZ^oib^oaZKvix hviv m^om^oKD^oi^oUR ms^ou^ov^o AvBb I Dnvi Aaxb RvixKZ we^oa^o-weavb c^oi^oc^ov^oj^obi Rb^o v^oq;

thnZ, m^om^oKD^oi^oUR ms^ou^ov^o AvBb I Dnvi we^oa^o-weavb c^oi^oc^ov^oj^obi D³ Bm^oqvi Gi e^oe^ov^ocbv c^oiPvjKmn mKj c^oiPvj^oKi D³ i^oc e^o_Z^ovi Securities and Exchange Ordinance, 1969 Gi Section 22 Gi Aaxb k^ov^oh^oM^o Aciva; Ges

thnZ, Kigk^obi we^otePbvq, m^om^oKD^oi^oUR ms^ou^ov^o AvBb I Dnvi we^oa^o-weavb c^oi^oc^ov^oj^obi D^oiJ^oLZ e^o_Z^ovi Rb^o, c^oiRevR^oi^oi ksLjv, Q^oZv Ges Rb^ov^o D³ Bm^oq^oi i mKj c^oiPvjK^oK R^oigv^o Kiv c^oq^oRb I mg^oP^ox;

AZGe, thnZ, Kigkb, D^oiJ^oLZ hveZ^oq we^olq we^otePbvceK, Securities and Exchange Ordinance, 1969 Gi Section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms^ok^owaZ] t^oZ c^oE ¶^olgZve^oj e^ovq^ombK m^o dw G^o t^ocvUm i^oj^og^oUW Gi c^oiPvjK Rb^ove K^ogvj Av^otg^o k^oin^o t^oblq^oR Gi Dci 03 (iZb) j¶^o UvKv R^oigv^o av^oh^o Kij hv A^oi Av^ot^oki 15 (c^obi) v^ot^obi g^ota^o m^om^oKD^oi^oUR I G^o t^oPÄ Kigkb^o Gi AbK^oj Bm^oKZ e^ov^osK W^odu^o/t^oc-AW^oi^oi gva^otg Kigk^obi Rgv Ki^oZ nte |

m^om^oKD^oi^oUR I G^o t^oPÄ Kigk^obi Av^ot^ok^ou^og-

tgvt m^oRqvDj nK t^oL^ov^o Kvi
t^oPqvig^ov^o

weZibt

Rb^ove K^ogvj Av^otg^o k^oin^o t^oblq^oR, c^oiPvjK, e^ovq^ombK m^o dw G^o t^ocvUm i^oj^og^oUW

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Pjgwb.....cvZv- 2

thtnZ, Dctiv³ welqmgtni Dci e^vL^v c^vbi Rb^v Kigkb KZK c^E c^I bs SEC/CFD/2:34/99/494 ZwiL Rb 10, 2009 Bs Gi Revte Bm^vqvi KZK c^E c^I bs b^vB ZwiL Rb 30, 2009 Bs Gi gva^vtg th e^vL^v c^vvb Kiv nq Z^v Kigk^vbi ^vbKU m^vub Mnb^vh^vM^v e^vj ^vete^vPZ nq^vb;

thtnZ, Dctiv³ welqmgtni djk^vZ^v t^vL^v hvq th, Bm^vqvi ^vW^vm^vai 31, 2008 Bs Zwi^vtL mgv^vß erm^vi i Aw^v_K ^veeiY^v IAS Abhvq^v c^vZ Ki^vtZ e^v_ n^vq^vtQ ^vea^vq D³ Aw^v_K ^veeiY^vtZ Bm^vq^vi i e^v_e Ae^v_v m^vVK I ^vQ (true and fair) f^vte c^vZdi^vjZ nq^vb Z^v_v D³ i^vc KgK^vU^vi gva^vtg Bm^vqvi Av^vj^vP^v Rules Gi m^vs^vkó ^vea^vb jsNb K^vi^vtQ, hv Av^vj^vP^v Ordinance Gi Section 18 Gi m^vúó jsNb;

thtnZ, Bm^vq^vi i Dctiv³ e^v_Z^vi Rb^v Kigkb KZK c^I m^I bs- SEC/Enforcement/641/2007/316 ZwiL gvP 07, 2010 Bs Gi gva^vtg Bm^vqvi I Dnvi c^viP^vjKMY^vtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb K^viY ^vkv^vbv I ^vb^vbx^v t^vb^vUk R^vvi Kiv nq Ges gvP 21, 2010 Bs Zwi^vtL D³ ^vb^vbx^v Ab^vôZ nq;

thtnZ, D³ ^vb^vbx^vtZ ^vW^vL^vjKZ Bm^vq^vi i c^I bs: b^vB ZwiL gvP 21, 2010 Bs Gi gva^vtg D^vj^vLZ e^v_Z^v Z^v_v ^vea^vb jsNb m^vµ^vš e^v_vL^v c^vvb m^vš^vlRbK b^v n^vlqv Kigk^vbi ^vbKU Mnb^vh^vM^v e^vj ^vete^vPZ nq^vb;

thtnZ, Av^vj^vP^v Bm^vqvi GK^vU c^vei^vjK ^vj^vg^vtUW t^vK^vú^vbx Ges Dnvi c^viP^vjKg^vÊ^vj^vi m^vMY t^vK^vú^vbx^v c^viZ^viaZK^vix hviv ^vm^vKD^vi^vUR m^vµ^vš AvBb I Dnvi Aaxb R^vixKZ ^vea^v-^vea^vb c^vi^vc^vj^vbi Rb^v ^vqx;

thtnZ, ^vm^vKD^vi^vUR m^vµ^vš AvBb I Dnvi ^vea^v-^vea^vb c^vi^vc^vj^vt^v D³ Bm^vqvi Gi e^v_vcb^v c^viP^vjKmn mKj c^viP^vj^vKi D³ i^vc e^v_Z^v Securities and Exchange Ordinance, 1969 Gi Section 22 Gi Aaxb k^vW^v-^vh^vM^v Ac^viva; Ges

thtnZ, Kigk^vbi ^vete^vPbvq, ^vm^vKD^vi^vUR m^vµ^vš AvBb I Dnvi ^vea^v-^vea^vb c^vi^vc^vj^vt^v D^vj^vLZ e^v_Z^vi Rb^v, c^viRev^vR^vi i ksLj^v, ^vQZ^v Ges Rb^v-^vt^v D³ Bm^vq^vi i mKj c^viP^vjK^vtK R^vig^vbv Kiv c^vqvRb I mg^vP^vxb;

AZGe, thtnZ, Kigkb, D^vj^vLZ hveZ^vxq ^velq ^vete^vPbvceK, Securities and Exchange Ordinance, 1969 Gi Section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ^viv m^vsk^viaZ] tZ c^E ^vlgZ^vej e^vq^vwbK ^vm dW G^v·t^vcvUm ^vj^vg^vtUW Gi c^viP^vjK, Rbve t^vgv: t^vR^vqv^vi^v Ave n^vmbd Gi Dci 03 (Zb) j^vU^vKv R^vig^vbv av^v Ki j hv A^vt^v-^vki 15 (c^vbi) ^v-^vbi g^va^v ^vô^vm^vKD^vi^vUR I G^v·^vP^vÄ Kigkb^v Gi AbK^vt^vj Bm^vKZ e^vvsK WdU/tc-AW^vi i gva^vtg Kigk^vt^v Rgv Ki^vtZ n^vte |

^vm^vKD^vi^vUR I G^v·^vP^vÄ Kigk^vbi Av^v-^vk^vµ^vt^vg-

t^vgv^v ^vRqv^vDj nK t^vL^v-^vKvi
t^vPqv^vig^vvb

^veZibt

Rbve t^vgv: t^vRqv^vi^v Ave n^vmbd, c^viP^vjK, e^vq^vwbK ^vm dW G^v·t^vcvUm ^vj^vg^vtUW