bs- GmBwm/Gb‡dvm‡g›U/790/2009/115 ‡iwR÷vW GwW

‡de«qvwi 27, 2011 Bs

Rbve %mq` Zv‡iK ‡gv: Avjx, e¨e¯’vcbv cwiPvjK/‡Pqvig¨vb
Rbve %mq` ‡ZŠwdK ‡nvmvBb Avjx, cwiPvjK
Rbve %mq` mv‡`K ‡gv: Avjx, cwiPvjK
gWvb BÛvw÷R (evsjv‡`k) wjwg‡UW
21, w`jKkv ev/G (2q Zjv)
XvKv 1000|

welq: Av‡`k

g‡nv`q,

Kwgk‡bi ‡de«qvwi 27, 2011 Bs Zvwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/790/2009/112 n‡Z GmBwm/Gb‡dvm‡g›U/790/2009/114 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 Av‡`kµ‡g-

(†gvnv¤§` Avej nvmvb)
Dc-cwiPvjK (Gb‡dvm‡g›U)

weZibt

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

AeMwZi Rb¨ Abywjwct

1. wbevnx cwiPvjK (mv‡fBj¨vÝ) I gLcvÎ, GmBwm
2. cwiPvjK (GgAvBGm), GmBwm
3. cwiPvjK (wmGdwW), GmBwm
4. cwiPvjK (GmAviGgAvBwm), GmBwm
5. cwiPvjK (AvBb), GmBwm
6. cvewjK †idv‡iÝ i“g, GmBwm
7. ‡Pqvig¨vb g‡nv`‡qi `ßi, GmBwm

bs- GmBwm/Gb‡dvm©‡g›U/790/2009/114 ZvwiLt †de«qvwi 27, 2011 Bs

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi Section 2(g) ‡gvZv‡eK gWvb BÛvw÷R (evsjv‡`k) wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

‡h‡nZ, Securities and Exchange Rules, 1987 Gi Rule 12(2) G D‡jøL i‡q‡Q †h, "The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.";

‡h‡nZ, Securities and Exchange Rules, 1987 Gi Rule 12 Abhvqx Bm¨qvi wW‡m¤^i 31, 2009 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv M/S Safiq Basak & Co., (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ‡ôvb, wbix¶v msµvšÍ Kvhw` m¤úv`b ceK GZ`msµvšÍ wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Av‡jvP¨ cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, Kwgkb KZK wb‡æv³ welq cwijw¶Z n‡q‡Qt

"a) The issuer did not charge interest on its cash credit/long-term loan account for the year ended on December 31, 2009 as per Para 78 of BAS 1, by not charging interest on loan as expenses, loss was understated and profit was overstated for the year ended on December 31, 2009 ;

b) It appears from Cash Flow Statement of the issuer as on December 31, 2009 that the cash flows from operating activities have not been presented using the direct method as per requirement of Para 1(A) (1) of Part –III of the Schedule of the Securities and Exchange Rules, 1987" ;

বর্ণিত অবস্থায় প্রতীয়মাণ হয় যে, Bm¨qv‡ii wW‡m¤^i 31, 2009 Bs mgvß erm‡ii wbixw¶Z Avw_K weeibx‡Z Avw_K Ae¯vi mwVK I mZ¨ Z_¨ cwZdwjZ nqwb, hv Kwgk‡bi wbKU fj Z_¨ c`vb Kiv n‡q‡Q e‡j MY¨ n‡q‡Q |

‡h‡nZ, Ab¨vb¨ welq mn Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:28/99/702 ZvwiL Rb 03, 2010 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs MI/25/44/2010 ZvwiL Rb 10, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU m¤úb Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤^i 31, 2009 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 D³ i/c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi Section 18 Gi m¯úó jsNb;

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‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/790/2009/02 ZwiL Rvbqvwi 03, 2011 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 Rvbqvwi 17, 2011 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ bs: MI/25/03/2010 ZwiL Rvbqvwi 17, 2011 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_v weavb jsNb msµvš— e¨vL¨v c`vb m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU 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 e¨e¯vcbv cwiPvjKmn mKj cwiPvj‡Ki D³ iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi Section 22 Gi Aaxb kw¯‡hvM¨ Acive; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii mKj cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi Section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j gWvb BÛwóR (evsjv‡`k) wjwg‡UW Gi cwiPvjK Rbve ‰mq` ‡ZŠwdK ‡nvmvBb Avjx Gi Dci 01 (GK) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WªdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e |

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>

Rbve ‰mq` ‡ZŠwdK ‡nvmvBb Avjx, cwiPvjK, gWvb BÛwóR (evsjv‡`k) wjwg‡UW bs- GmBwm/Gb‡dvm©‡g›U/790/2009/113 ZwiLt †de«qvwi 27, 2011 Bs

<u>Av‡`k</u>

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi Section 2(g) ‡gvZv‡eK gWvb BÛwó÷R (evsjv‡`k) wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yviÕ 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¨yvi wW‡m¤^i 31, 2009 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv M/S Safiq Basak & Co., (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ‡ôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Av‡jvP¨ cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, Kwgkb KZK wb‡æv³ welq cwijw¶Z n‡q‡Qt

"a) The issuer did not charge interest on its cash credit/long-term loan account for the year ended on December 31, 2009 as per Para 78 of BAS 1, by not charging interest on loan as expenses, loss was understated and profit was overstated for the year ended on December 31, 2009 ;

b) It appears from Cash Flow Statement of the issuer as on December 31, 2009 that the cash flows from operating activities have not been presented using the direct method as per requirement of Para 1(A) (1) of Part –III of the Schedule of the Securities and Exchange Rules, 1987" ;

বর্ণিত অবস্থায় প্রতীয়মাণ হয় যে, Bm¨yv‡ii wW‡m¤^i 31, 2009 Bs mgvß erm‡ii wbixw¶Z Avw_K weeibx‡Z Avw_K Ae¯vi mwVK I mZ¨ Z_¨ cwZdwjZ nqwb, hv Kwgk‡bi wbKU fj Z_¨ c`vb Kiv n‡q‡Q e‡j MY¨ n‡q‡Q|

‡h‡nZz, Ab¨vb¨ welq mn Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:28/99/702 ZwiL Rb 03, 2010 Bs Gi Rev‡e Bm¨yvi KZK c`Ë cÎ bs MI/25/44/2010 ZwiL Rb 10, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU m¤úb Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZz, Dc‡iv³ welqmg‡ni djk«wZ‡Z †`Lv hvq †h, Bm¨yvi wW‡m¤^i 31, 2009 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¨yv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¦c KgKv‡Ûi gva¨‡g Bm¨yvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi Section 18 Gi m¯úó jsNb;

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‡h‡nZz, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZ©K cÎ mÎ bs- SEC/Enforcement/790/2009/02 ZwiL Rvbqvwi 03, 2011 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKM‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rvbqvwi 17, 2011 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZz, D³ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ bs: MI/25/03/2010 ZwiL Rvbqvwi 17, 2011 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_¨ weavb jsNb msµvšÍ e¨vL¨v c`vb m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡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 cwZwbwaZKvix hvi 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 e¨e¯vcbv cwiPvjKmn mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi Section 22 Gi Aaxb kw¯‡hvM¨ Aciva; Ges

‡h‡nZz, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii mKj 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 gWvb BÛvwóR (evsjv‡`k) wjwg‡UW Gi cwiPvjK Rbve %mq` mv‡`K ‡gv: Avjx Gi Dci 01 (GK) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb' Gi AbK‚‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e |

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

weZibt

Rbve %mq` mv‡`K ‡gv: Avjx, cwiPvjK, gWvb BÛvwóR (evsjv‡`k) wjwg‡UW bs- GmBwm/Gb‡dvm‡g›U/790/2009/112 ZwiLt †de“qwi 27, 2011 Bs

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi Section 2(g) ‡gvZv‡eK gWvb BÛwm÷R (evsjv‡`k) 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 wW‡m¤i 31, 2009 Bs Zwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv M/S Safiq Basak & Co., (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Av‡jvP¨ cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, Kwgkb KZK wb‡æv³ welq cwijw¶Z n‡q‡Qt

“a) The issuer did not charge interest on its cash credit/long-term loan account for the year ended on December 31, 2009 as per Para 78 of BAS 1, by not charging interest on loan as expenses, loss was understated and profit was overstated for the year ended on December 31, 2009 ;

b) It appears from Cash Flow Statement of the issuer as on December 31, 2009 that the cash flows from operating activities have not been presented using the direct method as per requirement of Para 1(A) (1) of Part –III of the Schedule of the Securities and Exchange Rules, 1987” ;

বর্ণিত অবস্থায় প্রতীয়মাণ হয় যে, Bm¨qv‡ii wW‡m¤i 31, 2009 Bs mgvß erm‡ii wbixw¶Z Aw_K weeibx‡Z Aw_K Ae¯vi mwVK I mZ¨ Z_¨ cwZdwjZ nqwb, hv Kwgk‡bi wbKU fj Z_¨ c`vb Kiv n‡q‡Q e‡j MY¨ n‡q‡Q|

‡h‡nZ, Ab¨vb¨ welq mn Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/2:28/99/702 ZwiL Rb 03, 2010 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs MI/25/44/2010 ZwiL Rb 10, 2010 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU m¤úb Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk“wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤i 31, 2009 Bs Zwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯”Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i/c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi Section 18 Gi m¯úó jsNb;

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‡h‡nZz, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/790/2009/02 ZvwiL Rvbqvwi 03, 2011 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rvbqvwi 17, 2011 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs: MI/25/03/2010 ZvwiL Rvbqvwi 17, 2011 Bs Gi gva¨‡g DwjwLZ e¨_Zv Z_v weavb jsNb msµvš— e¨vL¨v c`vb m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hvIv wmwKDwiwUR msµvš— AvBb I Dnvi Aaxb RvixKZ wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi e¨e¯'vcbv cwiPvjKmn mKj cwiPvj‡Ki D³ iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi Section 22 Gi Aaxb kvw¯‡hvM¨ Acivai; Ges

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

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi Section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j gWvb BÛwóR (evsjv‡`k) wjwg‡UW Gi e¨e¯'vcbv cwiPvjK Rbve %mq` Zv‡iK ‡gv: Avjx Gi Dci 01 (GK) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>

Rbve %mq` Zv‡iK ‡gv: Avjx, e¨e¯'vcbv cwiPvjK, gWvb BÛwóR (evsjv‡`k) wjwg‡UW