bs- GmBwm/Gb‡dvm‡g›U/705/2008/671 **‡iwR÷vW GwW**
ZvwiL: AvMó 23, 2009 Bs

Rbve w`DwKb›`b †KRwiIqvj, e¨e¯vcbv cwiPvjK
Rbve A‡kvK †KRwiIqvj, cwiPvjK
Rbve DËg †KRwiIqvj, cwiPvjK
Rbvev fMeZx †KRwiIqvj, cwiPvjK
Rbvev KvÂb †KRwiIqvj, cwiPvjK
Rbvev KvÂb †`ex †KRwiIqvj, cwiPvjK
evsjv‡`k ‡KwgK¨vj BÛvwóR wjwg‡UW
‡`v‡qj Kg‡c·, KYcvov, mvfvi
XvKv-1340

welq: **Av‡`k**

g‡nv`q,

Kwgk‡bi AvMó 23, 2009 Bs Zvwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/705/2008/665 n‡Z GmBwm/Gb‡dvm‡g›U/705/2008/670 Gi mZ¨wqZ Abwjwc 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-

†gvt gbmi ingvb
Dc-cwiPvjK

weZibt

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

AeMwZi Rb¨ Abwjwct

1. wbevnx cwiPvjK (GmAviGgAvBwm), GmBwm
2. cwiPvjK (Avi GÛ wW), GmBwm
3. cwiPvjK (GgAvBGm), GmBwm
4. cwiPvjK (wmGdwW), 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/705/2008/ **ZvwiLt AvMó 23, 2009 Bs**

Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k ‡KwgK¨vj BÛvw÷ªR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ 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¨yqvi Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ©vb, wbix¶v msµvš— Kvhwi` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, 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:

"a. As our appointment was post dated, we did not observe counting of the physical inventories as on June 30, 2007. Since the value of inventories have been carried forward since long without any consumption/sale, the quality of some of the items might have been deteriorated during the passage of time resulting in decrease in net realizable value. Had the management of BCIL revalued the inventories to a net realizable value and charge the items, which were damaged, obsolete etc to expense, the loss would have increased to the same extent.

b. The BCIL management carried forward the deferred expenditure of Tk. 1,209,778 from year after year without any amortization. Had amortization on the deferred expenditure been made and charged as expense, loss to the same extent would have increased.";

‡h‡nZz, AwWU‡ii Dc‡iv³ AwfgZ Qvov I D³ Avw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ welqmgn cwijw¶Z nq:

"In the balance sheet an amount of Tk. 10,501,077 as on June 30, 2007 has been shown under the head 'Provision for Taxation', which has been lying unadjusted since long.";

‡h‡nZz, Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/12:23/99/4 ZvwiL Rvbqvix 06, 2008 Bs Gi Rev‡e Bm¨yqvi KZK c`Ë cÎ bs BZIL/SEC/08/01 ZvwiL Rvbqvix 19, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZz, Dc‡iv³ welqmg‡ni djkÖwZ‡Z †`Lv hvq †h, Bm¨yqvi Rb 30, 2007 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¨yqv‡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¨yqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨yqv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/705/2008/846 ZvwiL Rb 30, 2008 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges RjvB 16, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZz, D³ ïbvbx‡Z `wLjKZ Bm¨yqv‡ii cÎ bs BCIL/SEC/08/05 ZvwiL RjvB 16, 2008 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨yqv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨yqv‡ii D³ e¨vL¨v m‡š— vIRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/705/2008/ **ZwiLt AvMó 23, 2009 Bs**

‡h‡nZ, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hviv 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 e¨e¯'vcbv cwiPvjKmn mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ e¨_Zvi Rb¨, cwReviRv‡ii ksLjv, ¯'"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii e¨e¯'vcbv cwiPvjKmn 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:-

(1) evsjv‡`k ‡KwgK¨vj BÛvw÷R wjwg‡UW Gi e¨e¯'vcbv cwiPvjK Rbve w`DwKb›`b †KRwiIqvj Gi Dci 10 (`k) 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-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii e¨e¯'vcbv cwiPvjK Rbve w`DwKb›`b †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbve w`DwKb›`b †KRwiIqvj, e¨e¯'vcbv cwiPvjK
evsjv‡`k ‡KwgK¨vj BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/705/2008/ **ZvwiLt AvMó 23, 2009 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k ‡KwgK¨vj BÛvw÷ªR 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 Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_©K weeiYx Bm¨ K‡i‡Q hv †gmvm© gvK GÛ †Kvs, PvUvW© GKvD›U¨v›Um (wbixÿK), KZK wbixÿ¶xZ n‡q‡Q Ges D³ wbixÿ¶v cwZ‡ešb, wbixÿ¶v msµvš— Kvhw` m¤úv`b ceK GZ`msµvš— wbixÿ¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Av‡jvP¨ wbixÿ¶K GZ`msµvš— wbixÿ¶v cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, wb‡æv³ AwfgZ e¨³ K‡i‡Q:

"a. As our appointment was post dated, we did not observe counting of the physical inventories as on June 30, 2007. Since the value of inventories have been carried forward since long without any consumption/sale, the quality of some of the items might have been deteriorated during the passage of time resulting in decrease in net realizable value. Had the management of BCIL revalued the inventories to a net realizable value and charge the items, which were damaged, obsolete etc to expense, the loss would have increased to the same extent.

b. The BCIL management carried forward the deferred expenditure of Tk. 1,209,778 from year after year without any amortization. Had amortization on the deferred expenditure been made and charged as expense, loss to the same extent would have increased.";

‡h‡nZ, AwWU‡ii Dc‡iv³ AwfgZ Qvov I D³ Avw_©K weeiYx‡Z Kwgkb KZK wbæwjwLZ welqmgn cwijwÿ¶Z nq:

"In the balance sheet an amount of Tk. 10,501,077 as on June 30, 2007 has been shown under the head 'Provision for Taxation', which has been lying unadjusted since long.";

‡h‡nZ, Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/12:23/99/4 ZvwiL Rvbqvix 06, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs BZIL/SEC/08/01 ZvwiL Rvbqvix 19, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi Rb 30, 2007 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 msµvš— 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/705/2008/846 ZvwiL Rb 30, 2008 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 RjvB 16, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs BCIL/SEC/08/05 ZvwiL RjvB 16, 2008 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨qv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨qv‡ii D³ e¨vL¨v m‡š—vlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/705/2008/ **ZwiLt AvMó 23, 2009 Bs**

‡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 i/c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Aciva; Ges

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

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq we‡ePbv we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k ‡KwgK¨vj BÛvw÷R wjwg‡UW Gi cwiPvjK Rbve A‡kvK †KRwiIqvj Gi Dci 10 (`k) 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 WªvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii cwiPvjK Rbve A‡kvK †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbve A‡kvK †KRwiIqvj, cwiPvjK
evsjv‡`k ‡KwgK¨vj BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/705/2008/ ZvwiLt AvMó 23, 2009 Bs

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k ‡KwgK¨vj BÛvw÷R 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 Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (wbixÿK), KZK wbixÿ¶K), KZK wbixw¶xZ n‡q‡Q Ges D³ wbixÿ¶v cwZ©ôvb, wbixÿ¶v msµvšÍ Kvhw` m¤úv`b ceK GZ`msw kó wbixÿ¶v cwZ‡e`b Bm¨ K‡i‡Q;

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

"a. As our appointment was post dated, we did not observe counting of the physical inventories as on June 30, 2007. Since the value of inventories have been carried forward since long without any consumption/sale, the quality of some of the items might have been deteriorated during the passage of time resulting in decrease in net realizable value. Had the management of BCIL revalued the inventories to a net realizable value and charge the items, which were damaged, obsolete etc to expense, the loss would have increased to the same extent.

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

"In the balance sheet an amount of Tk. 10,501,077 as on June 30, 2007 has been shown under the head 'Provision for Taxation', which has been lying unadjusted since long.";

‡h‡nZ, Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/12:23/99/4 ZvwiL Rvbqvix 06, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs BZIL/SEC/08/01 ZvwiL Rvbqvix 19, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi Rb 30, 2007 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;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/705/2008/846 ZvwiL Rb 30, 2008 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 RjvB 16, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs BCIL/SEC/08/05 ZvwiL RjvB 16, 2008 Bs Gi gva¨‡g DwjøwLZ e¨\_Zv Z\_v weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨qv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨qv‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm‡g›U/705/2008/ **ZwiLt AvMó 23, 2009 Bs**

‡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 D³i¦c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯—‡hvM¨ Acivi; Ges

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

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq wel q we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j :-

(1) evsjv‡`k ‡KwgK¨vj BÛwó÷R wjwg‡UW Gi cwiPvjK Rbve DËg †KRwiIqvj Gi Dci 10 (`k) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Õ Gi AbK‚‡j Bm¨KZ e¨vsK WªvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj†e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii cwiPvjK Rbve DËg †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbve DËg †KRwiIqvj, cwiPvjK
evsjv‡`k ‡KwgK¨vj BÛwó÷R wjwg‡UW

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k ‡KwgK¨vj BÛvwó÷R wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ 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¨yqvi Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ‡e`b, wbix¶v msµvš— Kvhwe` m¤úv`b ceK GZ`msµvšÍ wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Av‡jvP¨ wbix¶K GZ`msµvšÍ wbix¶v cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, wb‡¤œv³ AwfgZ e¨³ K‡i‡Q:

"a. As our appointment was post dated, we did not observe counting of the physical inventories as on June 30, 2007. Since the value of inventories have been carried forward since long without any consumption/sale, the quality of some of the items might have been deteriorated during the passage of time resulting in decrease in net realizable value. Had the management of BCIL revalued the inventories to a net realizable value and charge the items, which were damaged, obsolete etc to expense, the loss would have increased to the same extent.

b. The BCIL management carried forward the deferred expenditure of Tk. 1,209,778 from year after year without any amortization. Had amortization on the deferred expenditure been made and charged as expense, loss to the same extent would have increased.";

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

"In the balance sheet an amount of Tk. 10,501,077 as on June 30, 2007 has been shown under the head 'Provision for Taxation', which has been lying unadjusted since long.";

‡h‡nZ, Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/12:23/99/4 ZvwiL Rvbqvix 06, 2008 Bs Gi Revi‡e Bm¨yqvi KZK c`Ë cÎ bs BZIL/SEC/08/01 ZvwiL Rvbqvix 19, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yqvi Rb 30, 2007 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¨yqv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ iƒc KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi msµvšÍ weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨yqv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/705/2008/846 ZvwiL Rb 30, 2008 Bs Gi gva¨‡g Bm¨yqvi 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 RjvB 16, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨yqv‡ii cÎ bs BCIL/SEC/08/05 ZvwiL RjvB 16, 2008 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨yqv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨yqv‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/705/2008/ **ZvwiLt AvMó 23, 2009 Bs**

‡h‡nZ, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hvivwmwKDwiwUR 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 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‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^”QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii e¨e¯vcbv cwiPvjKmn mKj cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k ‡KwgK¨vj BÛv÷R wjwg‡UW Gi cwiPvjK Rbvev fMeZx †KRwiIqvj Gi Dci 10 (`k) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Õ Gi AbK‚‡j Bm¨KZ e¨vsK WªdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZvwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii cwiPvjK Rbvev fMeZx †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbvev fMeZx †KRwiIqvj, cwiPvjK
evsjv‡`k ‡KwgK¨vj BÛv÷R wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/705/2008/ **ZvwiLt AvMó 23, 2009 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k ‡KwgK¨vj BÛvw÷R 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 Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Rb¨ c~ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš— Kvhwi` 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:

"a. As our appointment was post dated, we did not observe counting of the physical inventories as on June 30, 2007. Since the value of inventories have been carried forward since long without any consumption/sale, the quality of some of the items might have been deteriorated during the passage of time resulting in decrease in net realizable value. Had the management of BCIL revalued the inventories to a net realizable value and charge the items, which were damaged, obsolete etc to expense, the loss would have increased to the same extent.

b. The BCIL management carried forward the deferred expenditure of Tk. 1,209,778 from year after year without any amortization. Had amortization on the deferred expenditure been made and charged as expense, loss to the same extent would have increased.";

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

"In the balance sheet an amount of Tk. 10,501,077 as on June 30, 2007 has been shown under the head 'Provision for Taxation', which has been lying unadjusted since long.";

‡h‡nZ, Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/12:23/99/4 ZvwiL Rvbqvix 06, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs BZIL/SEC/08/01 ZvwiL Rvbqvix 19, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi Rb 30, 2007 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 iƒc 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/705/2008/846 ZvwiL Rb 30, 2008 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 RjvB 16, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs BCIL/SEC/08/05 ZvwiL RjvB 16, 2008 Bs Gi gva¨‡g DwjøwLZ e¨\_Zv Z\_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨qv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨qv‡ii D³ e¨vL¨v m‡š—vlRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/705/2008/ **ZvwiLt AvMó 23, 2009 Bs**

‡h‡nZz, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hviv 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¯Í‡hvM¨ Acivi; Ges

‡h‡nZz, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjøwLZ e¨_Zvi Rb¨, cwReviR‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_© D³ Bm¨qv‡ii e¨e¯'vcbv cwiPvjKmn mKj 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:-

(1) evsjv‡`k ‡KwgK¨vj BÛvw÷R wjwg‡UW Gi cwiPvjK Rbvev KvÂb †KRwiIqvj Gi Dci 10 (`k) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Õ Gi AbK‡j Bm¨KZ e¨vsK WªdU/†c-AW©‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

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

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbvev KvÂb †KRwiIqvj, cwiPvjK
evsjv‡`k ‡KwgK¨vj BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/705/2008/ **ZvwiLt AvMó 23, 2009 Bs**

<u>Av‡`k</u>

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK evsjv‡`k ‡KwgK¨vj BÛvw÷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 Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm gvK GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ‡ÕÕvb, wbix¶v msµvšÍ Kvhwi` 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‡¤œv³ AwfgZ e¨³ K‡i‡Q:

"a. As our appointment was post dated, we did not observe counting of the physical inventories as on June 30, 2007. Since the value of inventories have been carried forward since long without any consumption/sale, the quality of some of the items might have been deteriorated during the passage of time resulting in decrease in net realizable value. Had the management of BCIL revalued the inventories to a net realizable value and charge the items, which were damaged, obsolete etc to expense, the loss would have increased to the same extent.

b. The BCIL management carried forward the deferred expenditure of Tk. 1,209,778 from year after year without any amortization. Had amortization on the deferred expenditure been made and charged as expense, loss to the same extent would have increased.";

‡h‡nZz, AwWU‡ii Dc‡iv³ AwfgZ Qvov I D³ Aw_K weeiYx‡Z Kwgkb KZK wbœwjwLZ welqmgn cwijw¶Z nq:

"In the balance sheet an amount of Tk. 10,501,077 as on June 30, 2007 has been shown under the head 'Provision for Taxation', which has been lying unadjusted since long.";

‡h‡nZz, Dc‡iv³ welqmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/12:23/99/4 ZvwiL Rvbqvix 06, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs BZIL/SEC/08/01 ZvwiL Rvbqvix 19, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i[c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi msµvšÍ 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/705/2008/846 ZvwiL Rb 30, 2008 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 RjvB 16, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZz, D³ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ bs BCIL/SEC/08/05 ZvwiL RjvB 16, 2008 Bs Gi gva¨‡g DwjøwLZ e¨_Zv Z_v weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨qv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨qv‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm‡g›U/705/2008/ **ZwiLt AvMó 23, 2009 Bs**

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

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

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

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvcevK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j:-

(1) evsjv‡`k ‡KwgK¨vj BÛvw÷R wjwg‡UW Gi cwiPvjK Rbvev KvÂb †`ex †KRwiIqvj Gi Dci 10 (`k) 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-AW©‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZwiL n‡Z Dc‡i DwjwLZ wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj†e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii cwiPvjK Rbvev KvÂb †`ex †KRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡i (1) G DwjwLZ c×wZ‡Z Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt wRqvDj nK ‡Lv›`Kvi
‡Pqvig¨vb

<u>weZibt</u>
Rbvev KvÂb †`ex †KRwiIqvj, cwiPvjK
evsjv‡`k ‡KwgK¨vj BÛvw÷R wjwg‡UW