

## Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK evsjvt`k WvBs GÜ idibvks BÜwóR wjwgUW ‘issuer’ nmvte AifwnZ (AZtci ôBmqviô ej DvjwLZ);

thnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DþjL itqtQ 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 Abhvqx Bmqvi Wtmæi 31, 2006 Bs ZwiL mgvß ermþii Rb` c`ZKZ Aw\_K weeiYx Bm` KþitQ hv tgmvm gvK GÜ tKvs, PvUvW GKvD>U`vUm (weae× wbxwK) KZK wbxwK nþqtQ Ges D³ wbxwK cizôvb, wbxwK msµvš Kvhw` mæuv`b ceK GZ`msikó wbxwK cizte`b Bm` KþitQ;

thnZ, Bmqvi, D³ wbxwK Aw\_K weeiYxþZ, Ab`vþbi gþa`, 36,53,87,314.00 (Qitk tKwU tZàvb jw mvZwk nvRvi wZbkZ tPšj) UvKv “Accounts Receivables” ej DþjL Kiþj I Zvi tKvb MnbþhM` e`vL`v Kwgkþbi wþ`k tgvZteK c`vb KiþZ cvtiwb;

thnZ, cieZþZ Kwgkb KZK ibvbx Mnb Kvþj Bmqvi DvjwLZ mg`q A\_ tKvævbx mnhvMx cizôvb mgþni Dbqþbi Rb` c`vb Kiv nþqtQ ej Rvbvq Ges G msµvš GKwU ZwjKv I KwgkþK c`vb Kþi hvþZ t`Lv hvq th, D³ A\_ c`vb 1997 mvj t`þK i` nþqtQ Ges ZLb t`þKB Aw\_K cizte`þb Zv “Accounts Receivables” ej DþjL Kiv nþqtQ;

thnZ, Dctiv³ welq nþZ cwi jwZ nq th, Bmqvi KZK DþjwLZ wecj cwigvb A\_ tKvbi c Aw\_K mæav e`ZxZB tKvævbx LvZ t`þK vbvš Kiv nþqtQ hvi mVK I cY Z` Aw\_K weeiYxþZ h`wbqþg cizdijZ bv nIqvq tKvævbx mvariY tkqviti niviMY ctqvRbxq Z` cwiB t`þK ewÂZ Z\_v Zviv e`vckfvtæ wZM` nþqtQ;

thnZ, Dctiv³ welþi djk`ZþZ t`Lv hvq th, Bmqvi, Wtmæi 31, 2006 Bs ZwiL mgvß ermþii Aw\_K weeiYx IAS Abhvqx c`Z KiþZ e` nIqvq D³ Aw\_K weeiYxþZ Bmqvþii ev`e Ae`v mVK I `Q (true and fair) fvtæ cizdijZ Kþiwb Z\_v D³ jc KgKvþÜi gva`tg Bmqvi AvþjvP` Rules Gi msikó weav jsNb KþitQ, hv AvþjvP` Ordinance Gi section 18 Gi m`úó jsNb;

thnZ, Bmqvþii Dctiv³ e`\_Zvi Rb` Kwgkb KZK cî mî bs- SEC/Enforcement/651/2007/275 ZwiL gpP 17, 2008 Bs Gi gva`tg Bmqvi I Dnvi ciPvjKMYþK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY `kvþv I ibvbx tþwUk Rwi Kiv nq Ges Gicj 16, 2008 Bs ZwiL D³ ibvbx AbwôZ nq;

thnZ, D³ ibvbxþZ `wLjKZ Bmqvþii cî ZwiL Gicj 16, 2008 Bs Gi gva`tg DvjwLZ e`\_Zv Z\_v weav jsNb msµvš `Kvþiw³ gjK th e`vL`v c`vb Kiv nq ZþZ Bmqvþii D³ jsNb B`QvKZ ej cZxqgvb nq Z\_v Bmqvþii D³ e`vL`v mþšvIRbK bv nIqvq Kwgkþbi wBKU MnbþhM` ej weþePZ nqwb;

þhþnZ, AvþjvP" Bm"qvi GKU cvevjK wjwgþUW tKvþvbx Ges Dnvi cwiPvjKgÊjxi m`m"MY tKvþvbx  
cwiZibiaZKvix hviv wmwKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvjþbi Rb" `vqx;

cvZv- 1/2

**bs- GmBim/GbþdmþgU/651/2007/1083**

**ZwiLt Rjb 30, 2008**

**Bs**

þhþnZ, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvjþb D<sup>3</sup> Bm"qvi Gi e'e<sup>-</sup>vcbv cwiPvjKmn mKj  
cwiPvjKMþYi D<sup>3</sup> ic e" \_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb  
kv"þhvM" Aciva; Ges

þhþnZ, Kwgkþbi weþePbvq, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvjþb DwiLZ B"QvKZ e" \_Zvi  
Rb", cwiRevRvþii ksLjv, "QZv Ges Rb<sup>-</sup>vþ\_ D<sup>3</sup> Bm"qvþii cþZ"K cwiPvjK I e'e<sup>-</sup>vcbv cwiPvjþK Rwigvov  
Kiv cþqvRb I mgxPxb;

AZGe, þmþnZ, Kwgkb, DwiLZ hveZxq weiq weþePbvceK, Securities and Exchange Ordinance,  
1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwiaZ]  
þZ c`Ê ¶gZveþj, evsjvþ`k WbS GÛ wdwþks BÛwóR wjwgþUW Gi e'e<sup>-</sup>vcbv cwiPvjK Rbve w`DwKb`b  
þKRwi lqvj Gi Dci 10 (`k) j¶ UvKv nvþi Rwigvov avh" Kij hv AÎ Avþ`þki 15 (cþbi) w`þbi gþa"  
ØmwKDwiUR I G · þPÄ Kwgkbô Gi AbKþj Bm"KZ e"vsK Wwdu/c-Awvþii gvaþg Kwgkþb Rgv KiþZ nþe|

wmwKDwiUR I G · þPÄ Kwgkþbi cþ¶-

dvi"K Avg` wmwIKx

þPqvig"vb

weZibt

Rbve w`DwKb`b þKRwi lqvj, e'e<sup>-</sup>vcbv cwiPvjK

evsjvþ`k WbS GÛ wdwþks BÛwóR wjwgþUW

þ`vþqj Kgþc ·, 9/1 KYcvov

mvfvi, XvKv-1340