

bs- GmBim/GbtdvmtgU/703/2008/664

ZwiL: AvMó 23, 2009 Bs

tiR÷w GiW

Rbve w`Dikb>`b tKRwi Iqvj, e`e`vcbv ciipvjK
Rbve AþkK tKRwi Iqvj, ciipvjK
Rbve DËg tKRwi Iqvj, ciipvjK
Rbvev fMeZx tKRwi Iqvj, ciipvjK
Rbvev KvÂb tKRwi Iqvj, ciipvjK
Rbvev KvÂb t`ex tKRwi Iqvj, ciipvjK
evsvt`k wRcvi BÛóR wjigþUW
t`vtqj Kgþc ·, KYcvov, mvfvi
XvKv-1340

welq: Avþ`k

gþnv`q,

Kwgkþbi AvMó 23, 2009 Bs ZwiþLi Avþ`k bs GmBim/GbtdvmtgU/703/2008/658 nþZ
GmBim/GbtdvmtgU/703/2008/663 Gi mZ`wqZ Abwjic Avcbvi AeMwZ I cþqvRbxq e`e`v Mnþbi Rb` GZ`msþM
msh³ Kiv nþjv|

wmwKDwiUR I G · þPÄ Kwgkþbi Avþ`kμþg-

þgt gbmi ingvb
Dc-ciipvjK

wZibt

cavb wbevnx KgKZv, XvKv óK G · þPÄ wjigþUW
cavb wbevnx KgKZv, PÆMvg óK G · þPÄ wjigþUW

AeMwZi Rb` Abwjict

1. wbevnx ciipvjK (GmAviGgAvBim), GmBim
2. ciipvjK (Avi GÛ w), GmBim
3. ciipvjK (GgAvBGm), GmBim
4. ciipvjK (wmGdW), GmBim
5. ciipvjK (AvBb), GmBim
6. cvejK tidvtiY i`g, GmBim
7. þPqvig`vb gþnv`þqi`ßi, GmBim

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK eisjvt`k Rcv BU÷R jvgtUW 'issuer' nmte AfmZ (AZtc i Bmqviô etj DjlZ);

thnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G Djl iqtQ 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 Abhqx Bmqvi Rb 30, 2007 Bs Zwilt mgvß ermii Rb" c`ZKZ Av\_K weeiYx Bm" KitiQ hv tgmvm gvK GÜ tKvs, PvUW GKvDvUvUm (weae× wbiqK), KZK wbiqK nqtQ Ges D³ wbiqK cZöb, wbiqK msµvŠ Kvhw` mōv`b ceK GZ`msikó wbiqK cZte`b Bm" KitiQ;

thnZ, AvtjvP" wbiqK GZ`msikó wbiqK cZte`b, Abvbi gta, wta³ AvfgZ e³ KitiQ:

"a. As our appointment was postdated, 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 BZIL 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 BZIL management carried forward the deferred expenditure of Tk. 3,865,667 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.";

thnZ, AwUti Dctiv³ AvfgZ Qvovl D³ Av_K weeiYxZ Kigkb KZK wba jLZ wqlmgm cii jvqZ nq:

a. In the balance sheet an amount of Tk. 2,625,485 has been shown under the head 'provision for taxation', which is lying unadjusted since long;

b. A sum of Tk. 56,316,827 was shown under the head 'Inter-Company Current Account' [Note No.-9] as on June 30, 2007 which the company has given as loan to one of its sister concern Bangladesh Luggage Industries Ltd. It is unusual to have such huge amount as 'Inter-Company Current Account' when the company was apparently facing financial crisis;

thnZ, Dctiv³ wqlmgtni Dci eVLv c`vbi Rb" Kigkb KZK c`E cî bs SEC/CFD/12:23/99/6 Zwilt Rvbqvix 06, 2008 Bs Gi Revte Bmqvi KZK c`E cî bs BZIL/SEC/08/01 Zwilt Rvbqvix 19, 2008 Bs Gi gva'tg th eVLv c`vb Kiv nq Zv Kigkb wbiqK MnbthvM etj wetePZ nqib Ges D³ ctîi gva'tg Kigkb GB g'tg AeMZ nq th, D³ wbiqK Av_K weeiYxZ 'Inter Company Current Account' nmte wktivbtg 5,63,16,827.00 (cvP tKwU tZlwe jvq tlvj nrvvi AvUkZ mvZk) UvKv eisjvt`k jvtMR BU÷R jvgtUWtK Zvi LiPw` tgvvbi Rb" tKvbi c Av_K mweav e`ZxZB Fb nmte c`vb Kiv nqtQ, hvi mVK I cY Z` msikó Av_K weeiYxZ h_wbqtg cZdijZ nhib;

thnZ, Dctiv³ wqlmgtni djktZ t`Lv hvq th, Bmqvi Rb 30, 2007 Bs Zwilt mgvß ermii Av\_K weeiYx IAS Abhqx c`Z KitiQ e` nqtQ weavq D³ Av\_K weeiYxZ Bmqviti e` Ae`v mVK I`Q (true and fair) fte cZdijZ nqib Z_v D³ ic KgKvÜi gva'tg Bmqvi AvtjvP" Rules Gi msikó weav jsNb KitiQ, hv AvtjvP" Ordinance Gi section 18 Gi m`úo jsNb;

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ZwiLt AvMó 23, 2009 Bs

thnZ, Bmqvii Dciv³ e⁻ Zvi Rb⁻ Kigkb KZK cÎ mÎ bs- SEC/Enforcement/703/2008/845 ZwiL Rb 30, 2008 Bs Gi gva^{tg} Bmqvi I Dnvi ciiPvjKMYK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY⁻ kvbv I ibvbx i bWUK Rwi Kiv nq Ges RjvB 16, 2008 Bs ZwiL D³ ibvbx AbiôZ nq;

thnZ, D³ ibvbxZ⁻ wLjKZ Bmqvii cÎ bs BZIL/SEC/08/10 ZwiL RjvB 16, 2008 Bs Gi gva^{tg} DjjLZ e⁻ Zv Z⁻v weavb jsNb msµvš th e⁻vL⁻v c⁻vb Kiv nq ZvZ Bmqvii D³ jsNb B⁻QvKZ e^{tg} cZxqgvb nq Z⁻v Bmqvii D³ e⁻vL⁻v mš⁻ vIRbK bv nIqv Kigkbi wBKU MnbthvM⁻ e^{tg} we^{tg} PZ nqib;

thnZ, AvjvP⁻ Bmqvi GKU cvejk wjg^{tg} UW tKvúvbx Ges Dnvi ciiPvjKgÊjxi m⁻m⁻MY tKvúvbx ciiZibiaZKvix hviv wmiKDiiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciicvj^{tg} bi Rb⁻ vqx;

thnZ, wmiKDiiUR msµvš AvBb I Dnvi wea-weavb ciicvj^{tg} bi D³ Bmqvi Gi e⁻vcbv ciiPvjKmn mKj ciiPvj^{tg} Ki D³ ic⁻ e⁻ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw⁻thvM⁻ Aciva; Ges

thnZ, Kigkbi we^{tg} Pbvq, wmiKDiiUR msµvš AvBb I Dnvi wea-weavb ciicvj^{tg} bi DjjLZ e⁻ Zvi Rb⁻, ciRevRvii ksljv, QZv Ges Rb⁻v⁻ D³ Bmqvii e⁻vcbv ciiPvjKmn mKj ciiPvjK^{tg} Rvixgvb Kiv c^{tg}qvRb I mgxPxb;

AZGe, thnZ, Kigkb, DjjLZ hveZxq weIq we^{tg} PbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms^{tg} kwiaZ] Z c⁻Ë qgZv^{tg} j:-

- (1) eisjv⁻ k wRcvi BÜv÷R wjg^{tg} UW Gi e⁻vcbv ciiPvjK Rbve w⁻D⁻Kb⁻ b tKRiiIqvj Gi Dci 10 (k) j q UvKv Rvixgvb avh⁻ Kij hv AÎ Av⁻ki 15 (c^{tg}bi) w⁻bi g^{tg}a⁻ wmiKDiiUR I G⁻ PÄ Kigkb⁻ Gi AbK^{tg} Bm⁻KZ e⁻vsK WdU/tc-AWvii gva^{tg} Kigkbi Rgv KiZ nte; Ges
- (2) G Av⁻ k Rvixi ZwiL nZ Dc^{tg} i DjjLZ wmiKDiiUR msµvš AvBb I Dnvi wea-weavb jsNb hZ⁻ b Pj^{tg} Zvi ciiZ w⁻bi Rb⁻ D³ Bmqvii e⁻vcbv ciiPvjK Rbve w⁻D⁻Kb⁻ b tKRiiIqvj Gi Dci k nRvi (10,000/-) UvKv AvZii³ RvixgvbI avh⁻ Kij hv Dc^{tg} i (1) G DjjLZ c⁻xZ^{tg} Kigkbi Rgv KiZ nte|

wmiKDiiUR I G⁻ PÄ Kigkbi Av⁻ kµtg-

**tgvt wRqvDj nK tL⁻ Kvi
tPqvig⁻vb**

weZibt

Rbve w⁻D⁻Kb⁻ b tKRiiIqvj, e⁻vcbv ciiPvjK eisjv⁻ k wRcvi BÜv÷R wjg^{tg} UW

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK eisjvt`k Rcv BU÷R jvgtUW 'issuer' nmte AfmZ (AZtc i Bmqviô etj DjlZ);

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thnZ, AvtjvP" wbiqK GZ`msikó wbiqKv cZte`b, Abvbi gta, wbtæ³ Afgz e³ KitiQ:

"a. As our appointment was postdated, 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 BZIL 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 BZIL management carried forward the deferred expenditure of Tk. 3,865,667 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.";

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thnZ, Dctiv³ wclmqntni djktZ t`Lv hvq th, Bmqvi Rb 30, 2007 Bs Zwilt mgvß ermii Av\_K weeiYx IAS Abhqx c`Z KitiQ e` nqtQ weavq D³ Av\_K weeiYxZ Bmqviti ev`e Ae`v mVK I`Q (true and fair) fte cZdijZ nqib Z_v D³ ic KgKvÜi gva'tg Bmqvi AvtjvP" Rules Gi msikó weav jsNb KitiQ, hv AvtjvP" Ordinance Gi section 18 Gi m`úó jsNb;

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thnZ, Bmqvii Dciv³ e⁻ Zvi Rb³ Kigkb KZK cÎ mÎ bs- SEC/Enforcement/703/2008/845 ZwiL Rb 30, 2008 Bs Gi gva'tg Bmqvi I Dnvi ciiPvjKMYK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kvbv I ibvbx i bWUK Rwi Kiv nq Ges RjvB 16, 2008 Bs ZwiL D³ ibvbx AbiôZ nq;

thnZ, D³ ibvbxZ `wLjKZ Bmqvii cÎ bs BZIL/SEC/08/10 ZwiL RjvB 16, 2008 Bs Gi gva'tg DjjLZ e⁻ Zv Z_v weavb jsNb msµvš th e⁻ vL^v c⁻ vb Kiv nq ZvZ Bmqvii D³ jsNb B³QvKZ e'j cZxqgvb nq Z_v Bmqvii D³ e⁻ vL^v mš vLRbK bv nIqv Kigkbi wBKU MnbthvM³ e'j wePZ nqib;

thnZ, Av'jvP³ Bmqvi GKU cvejk wjgUW tKvúvbx Ges Dnvi ciiPvjKgÊjxi m³m³MY tKvúvbx cZibiaZKvix hviv wmiKDiiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciicvj'bi Rb³ vqx;

thnZ, wmiKDiiUR msµvš AvBb I Dnvi wea-weavb ciicvj'bi D³ Bmqvi Gi e⁻ vcbv ciiPvjKmn mKj ciiPvj'Ki D³ ic e⁻ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw⁻thvM³ Aciva; Ges

thnZ, Kigkbi wePbvq, wmiKDiiUR msµvš AvBb I Dnvi wea-weavb ciicvj'bi DjjLZ e⁻ Zvi Rb³, ciRevRvii ksljv, QZv Ges Rb⁻ v⁻ D³ Bmqvii e⁻ vcbv ciiPvjKmn mKj ciiPvjK'K Rvigbv Kiv c'qvRb I mgPxb;

AZGe, thnZ, Kigkb, DjjLZ hveZxq weIq wePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms'kwaZ] tZ c⁻ Ê gZve'tj:-

- (1) eisjv⁻ k wRcvi BÜv÷R wjgUW Gi ciiPvjK Rbve A'kvK tKRii Iqvj Gi Dci 10 (`k) j q³ UvKv Rvigbv avh³ Kij hv AÎ Av⁻ t'ki 15 (c'bi) w⁻ bi g'a³ wmiKDiiUR I G·tPÄ Kigkb³ Gi AbK'j Bm³KZ e⁻ vsK Wvdu/tc-AW'ii gva'tg Kigkb Rgv KiZ nte; Ges
- (2) G Av⁻ k Rvixi ZwiL nZ Dc'i DjjLZ wmiKDiiUR msµvš AvBb I Dnvi wea-weavb jsNb hZ⁻ b Pj'te Zvi ciz w⁻ bi Rb³ D³ Bmqvii ciiPvjK Rbve A'kvK tKRii Iqvj Gi Dci `k nRvi (10,000/-) UvKv Aizii³ RvigbvI avh³ Kij hv Dc'i (1) G DjjLZ c×iZ'Z Kigkb Rgv KiZ nte|

wmiKDiiUR I G·tPÄ Kigkbi Av⁻ kµtg-

tgvt wRqvDj nK tL⁻ Kvi
tPqvig⁻ vb

weZibt

Rbve A'kvK tKRii Iqvj, ciiPvjK
eisjv⁻ k wRcvi BÜv÷R wjgUW

Avt`k

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thnZ, AvtjvP" wbx¶K GZ`msikó wbx¶K cZte`b, Abvþbi gta", wþæ³ AfvgZ e"³ KþiþQ:

"a. As our appointment was postdated, 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 BZIL 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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thnZ, AwUþii Dcþiv³ AfvgZ Qvovl D³ Av_K weeiYxþZ Kigkb KZK wbx¶jLZ wclqmgñ cñ j¶Z nq:

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thnZ, Dcþiv³ wclqmgñni Dci evL`v c`vþbi Rb" Kigkb KZK c`Ë cî bs SEC/CFD/12:23/99/6 Zwilt Rvbqvix 06, 2008 Bs Gi Revte Bmqvî KZK c`Ë cî bs BZIL/SEC/08/01 Zwilt Rvbqvix 19, 2008 Bs Gi gva`tg th evL`v c`vb Kiv nq Zv Kigkb wBKU MnbþhWM ejj weþePZ nqib Ges D³ cþîi gva`tg Kigkb GB gþg AeMZ nq th, D³ wbx¶Z Av_K weeiYxþZ 'Inter Company Current Account' nmte wktivþtg 5,63,16,827.00 (cvP tKwU þZlwe j¶ þlvj nvRvi AvUkZ mvZvk) UvKv eisjvt`k jvþMR BÛv÷R jvgtUWþK Zvi LiPw` tgvþbvi Rb" tKvbiþc Av_K mweav e`ZxZB Fb nmte c`vb Kiv nþqþQ, hvî mVK I cY Z`" msîó Av\_K weeiYxþZ h`wbqþg cZdijZ nhwb;

thnZ, Dcþiv³ wclqmgñni djktZþZ t`Lv hvq th, Bmqvî Rb 30, 2007 Bs Zwilt mgvß ermþii Av\_K weeiYx IAS Abhvq c`Z KþiþQ e`" nþqþQ weavq D³ Av\_K weeiYxþZ Bmqvîi ev`e Ae`v mVK I "Q (true and fair) fte cZdijZ nqib Z`v D³ jc KgKvþUi gva`tg Bmqvî AvtjvP" Rules Gi msikó weavb jsNb KþiþQ, hv AvtjvP" Ordinance Gi section 18 Gi m`úó jsNb;

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thnZ, Bmqvii Dciv³ e" _Zvi Rb" Kigkb KZK cÎ mÎ bs- SEC/Enforcement/703/2008/845 ZwiL Rb 30, 2008 Bs Gi gva'tg Bmqvi I Dnvi ciiPvjKMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kvbv I ibvxi tbowUK Rwi Kiv nq Ges RjvB 16, 2008 Bs ZwiL D³ ibvxi AbiôZ nq;

thnZ, D³ ibvxiZ `wLjKZ Bmqvii cÎ bs BZIL/SEC/08/10 ZwiL RjvB 16, 2008 Bs Gi gva'tg DjjLZ e" \_Zv Z\_v weavb jsNb msµvš th e"vL"v c`vb Kiv nq ZvZ Bmqvii D³ jsNb B"QvKZ e'j cZxqgvb nq Z_v Bmqvii D³ e"vL"v mš vIRbK bv nIqv Kigkbi wBKU MnbthvM" e'j we'ePZ nqv;

thnZ, Av'jvP" Bmqvi GKU cvejk wjgUW tKvúvbx Ges Dnvi ciiPvjKgÊjxi m`mMY tKvúvbx cZibiaZKvix hviv wmiKDiiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciicvjbi Rb" `vqx;

thnZ, wmiKDiiUR msµvš AvBb I Dnvi wea-weavb ciicvjbi D³ Bmqvi Gi e"e"vcbv ciiPvjKmn mKj ciiPvjKi D³ ic e" _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw"thvM" Aciva; Ges

thnZ, Kigkbi we'ePbvq, wmiKDiiUR msµvš AvBb I Dnvi wea-weavb ciicvjbi DjjLZ e" _Zvi Rb", ciRevRvii ksljv, "QZv Ges Rb"vZ_ D³ Bmqvii e"e"vcbv ciiPvjKmn mKj ciiPvjKtK Rvignv Kiv c'qvRb I mgxPxb;

AZGe, thnZ, Kigkb, DjjLZ hveZxq weIq we'ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms'tkwaZ] tZ c`Ë qgZve'tj:-

- (1) eisjv`k wRcvi BÜv÷R wjgUW Gi ciiPvjK Rbve DËg tKRvi Iqvj Gi Dci 10 (`k) j q UvKv Rvignv avh" Kij hv AÎ Av'tki 15 (c'tbi) w`bi gta" ØwmiKDiiUR I G·tPÄ Kigkbô Gi AbKtj Bm"KZ e"vsk Wvdu/tc-AWt'ii gva'tg Kigkb Rgv KiZ nte; Ges
- (2) G Av'tk Rvixi ZwiL nZ Dc'ti DjjLZ wmiKDiiUR msµvš AvBb I Dnvi wea-weavb jsNb hZ"b Pj'te Zvi ciz w`bi Rb" D<sup>3</sup> Bmqvii ciiPvjK Rbve DËg tKRvi Iqvj Gi Dci `k nvRvi (10,000/-) UvKv Aizii³ RvignvI avh" Kij hv Dc'ti (1) G DjjLZ c×iZtZ Kigkb Rgv KiZ nte|

wmiKDiiUR I G·tPÄ Kigkbi Av'tkµtg-

**tgvt wRqvDj nK tLw`Kvi
tPqvig"vb**

weZibt
Rbve DËg tKRvi Iqvj, ciiPvjK
eisjv`k wRcvi BÜv÷R wjgUW

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK eisjvt`k Rcvî BÛv÷R jvgtUW 'issuer' nmte AfnnZ (AZtcî ðBmqvîð ejj DjjLZ);

thnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DþjL iqtQ 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 Bmqvî Rb 30, 2007 Bs Zwilt mgvß ermþii Rb" c`ZKZ Av\_K weeiYx Bm" KþiþQ hv tgmvm gvK GÛ tKvs, PvUW GKvDvUvUm (weae× wbx¶K), KZK wbx¶K nþqþQ Ges D³ wbx¶K cZðvb, wbx¶K msµvŠ Kvhw` mðuv`b ceK GZ`msikó wbx¶K cZte`b Bm" KþiþQ;

thnZ, AvtjvP" wbx¶K GZ`msikó wbx¶K cZte`b, Abvþbi gta", wþæ³ AfvgZ e"³ KþiþQ:

"a. As our appointment was postdated, 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 BZIL 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 BZIL management carried forward the deferred expenditure of Tk. 3,865,667 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.";

thnZ, AwUþii Dcþiv³ AfvgZ Qvovl D³ Av_K weeiYxþZ Kigkb KZK wbx¶jLZ wclqmgñ cñ j¶Z nq:

a. In the balance sheet an amount of Tk. 2,625,485 has been shown under the head 'provision for taxation', which is lying unadjusted since long;

b. A sum of Tk. 56,316,827 was shown under the head 'Inter-Company Current Account' [Note No.-9] as on June 30, 2007 which the company has given as loan to one of its sister concern Bangladesh Luggage Industries Ltd. It is unusual to have such huge amount as 'Inter-Company Current Account' when the company was apparently facing financial crisis;

thnZ, Dcþiv³ wclqmgñni Dci evL`v c`vþbi Rb" Kigkb KZK c`Ë cî bs SEC/CFD/12:23/99/6 Zwilt Rvbqvix 06, 2008 Bs Gi Revte Bmqvî KZK c`Ë cî bs BZIL/SEC/08/01 Zwilt Rvbqvix 19, 2008 Bs Gi gva`tg th evL`v c`vb Kiv nq Zv Kigkb wBKU MnbþhWM ejj weþePZ nqib Ges D³ cþîi gva`tg Kigkb GB gþg AeMZ nq th, D³ wbx¶Z Av_K weeiYxþZ 'Inter Company Current Account' nmte wktivþtg 5,63,16,827.00 (cvP tKwU þZlwe j¶ þlvj nvRvi AvUkZ mvZvk) UvKv eisjvt`k jvþMR BÛv÷R jvgtUWþK Zvi LiPw` tgvþbvi Rb" tKvbiþc Av_K mweav e`ZxZB Fb nmte c`vb Kiv nþqþQ, hvî mVK l cY Z` msikó Av\_K weeiYxþZ h`wbqþg cZdijZ nhwb;

thnZ, Dcþiv³ wclqmgñni djktZþZ t`Lv hvq th, Bmqvî Rb 30, 2007 Bs Zwilt mgvß ermþii Av\_K weeiYx IAS Abhvq c`Z KþiþQ e` nþqþQ weavq D³ Av\_K weeiYxþZ Bmqvîi ev`e Ae`v mVK l`Q (true and fair) fte cZdijZ nqib Z`v D³ jc KgKvþUi gva`tg Bmqvî AvtjvP" Rules Gi msikó weavb jsNb KþiþQ, hv AvtjvP" Ordinance Gi section 18 Gi m`úó jsNb;

bs- GmBim/Gbtdm#gU/703/2008/

Zwilt Amó 23, 2009 Bs

thnZ, Bmqvii Dciv³ e" _Zvi Rb" Kigkb KZK cÎ mÎ bs- SEC/Enforcement/703/2008/845 ZwiL Rb 30, 2008 Bs Gi gva'tg Bmqvi I Dnvi ciiPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv#bv I ibvbx i tbwUK Rwi Kiv nq Ges RjvB 16, 2008 Bs ZwiL D³ ibvbx AbiôZ nq;

thnZ, D³ ibvbxZ `wLjKZ Bmqvii cÎ bs BZIL/SEC/08/10 ZwiL RjvB 16, 2008 Bs Gi gva'tg DjjwLZ e" \_Zv Z\_v weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv#Z Bmqvii D³ jsNb B"QvKZ e#j cZxqgvb nq Z_v Bmqvii D³ e"vL"v m#š vIRbK bv nIqv Kigk#bi wBKU MnbthvM" e#j we#ePZ nqib;

thnZ, Av#jvP" Bmqvi GKU cve#jK wj#g#UW tKv#úvbx Ges Dnvi ciiPvjKgÊjxi m`m"MY tKv#úvbx ciiZibiaZKvix hviv wmiKDviiUR msµvš AvBb I Dnvi Aaxb RvixKZ weia-weavb ciicvj#bi Rb" `vqx;

thnZ, wmiKDviiUR msµvš AvBb I Dnvi weia-weavb ciicvj#b D³ Bmqvi Gi e"e"vcbv ciiPvjKmn mKj ciiPvj#Ki D³ ic e" _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw"thvM" Aciva; Ges

thnZ, Kigk#bi we#ePbvq, wmiKDviiUR msµvš AvBb I Dnvi weia-weavb ciicvj#b DjjwLZ e" _Zvi Rb", ciRevRv#ii ksLjv, "QZv Ges Rb"v#_ D³ Bmqvii e"e"vcbv ciiPvjKmn mKj ciiPvjK#K R#igvbn Kiv c#qvRb I mgxPxb;

AZGe, thnZ, Kigkb, DjjwLZ hveZxq weIq 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) eisjv#`k wRcvi BÜw÷R wj#g#UW Gi ciiPvjK Rbvev fMeZx tKRiilqvj Gi Dci 10 (`k) j¶ UvKv R#igvbn avh" Kij hv AÎ Av#`#ki 15 (c#bi) w`#bi g#a" ØwmiKDviiUR I G·#PÄ Kigkbô Gi AbK#j Bm"KZ e"vsK Wvdu/tc-AW#ii gva'tg Kigk#b Rgv Ki#Z n#e; Ges
- (2) G Av#`k Rvixi ZwiL n#Z Dc#i DjjwLZ wmiKDviiUR msµvš AvBb I Dnvi weia-weavb jsNb hZw`b Pjte Zvi ciZ w`#bi Rb" D<sup>3</sup> Bmqvii ciiPvjK Rbvev fMeZx tKRiilqvj Gi Dci `k nvRvi (10,000/-) UvKv AiZii³ R#igvbnI avh" Kij hv Dc#i (1) G DjjwLZ c×iZ#Z Kigk#b Rgv Ki#Z n#e|

wmiKDviiUR I G·#PÄ Kigk#bi Av#`kµtg-

**tgvt wRqvDj nK #Lw`Kvi
#Pqvig"vb**

weZibt

Rbvev fMeZx tKRiilqvj, ciiPvjK
eisjv#`k wRcvi BÜw÷R wj#g#UW

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK eisjvt`k Rcvî BÛv÷R jvgtUW 'issuer' nmte AfnnZ (AZtcî Bm`qvîô etj DjjLZ);

thnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D+jL iqtQ 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 Bm`qvî Rb 30, 2007 Bs Zwilt mgvß erm+i i Rb" c`ZKZ Av_K weeiYx Bm" K+iQ hv tgmvm gvK GÛ tKvs, PvUW GKvDvU`vUm (weae× wbxqK), KZK wbxqK nqtQ Ges D³ wbxqv cZôvb, wbxqv msµvš Kvhw` mûv`b ceK GZ`msikó wbxqv cZte`b Bm" K+iQ;

thnZ, AvtjvP" wbxqK GZ`msikó wbxqv cZte`b, Ab`vb`i gta, wtv³ AfvGZ e"³ K+iQ:

"a. As our appointment was postdated, 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 BZIL 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 BZIL management carried forward the deferred expenditure of Tk. 3,865,667 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.";

thnZ, AwUtiî Dctiv³ AfvGZ Qvovl D³ Av_K weeiYxZ Kigkb KZK wbxjLZ wlvqmgñ cñ jvqZ nq:

a. In the balance sheet an amount of Tk. 2,625,485 has been shown under the head 'provision for taxation', which is lying unadjusted since long;

b. A sum of Tk. 56,316,827 was shown under the head 'Inter-Company Current Account' [Note No.-9] as on June 30, 2007 which the company has given as loan to one of its sister concern Bangladesh Luggage Industries Ltd. It is unusual to have such huge amount as 'Inter-Company Current Account' when the company was apparently facing financial crisis;

thnZ, Dctiv³ wlvqmgñni Dci e`vL`v c`vbi Rb" Kigkb KZK c`Ë cî bs SEC/CFD/12:23/99/6 Zwilt Rvbqvix 06, 2008 Bs Gi Revte Bm`qvî KZK c`Ë cî bs BZIL/SEC/08/01 Zwilt Rvbqvix 19, 2008 Bs Gi gva`tg th e`vL`v c`vb Kiv nq Zv Kigkb wBKU MnbthvM" etj wetePZ nqib Ges D³ ctîi gva`tg Kigkb GB gtg AeMZ nq th, D³ wbxqZ Av\_K weeiYxZ 'Inter Company Current Account' nmte wktivbtg 5,63,16,827.00 (cvP tKwU tZlwe jvq ðlvj nvRvi AvUkZ mvZvk) UvKv eisjvt`k jvtMR BÛv÷R jvgtUWtK Zvi LiPw` tgvvbi Rb" tKvbiç Av\_K mweav e`ZxZB Fb nmte c`vb Kiv nqtQ, hv mVK l cY Z` msikó Av_K weeiYxZ h`wbqtg cZdijZ nhvb;

thnZ, Dctiv³ wlvqmgñni djktZ t`Lv hvq th, Bm`qvî Rb 30, 2007 Bs Zwilt mgvß erm+i i Av_K weeiYx IAS Abhvq c`Z K+iQ e` nqtQ weavq D³ Av_K weeiYxZ Bm`qvîi e`v Ae`v mVK l`Q (true and fair) fte cZdijZ nqib Z`v D³ ic KgKvUi gva`tg Bm`qvî AvtjvP" Rules Gi msikó weav jsNb K+iQ, hv AvtjvP" Ordinance Gi section 18 Gi m`úó jsNb;

bs- GmBim/Gbtdm#gU/703/2008/

ZwiLt AvMó 23, 2009 Bs

thnZ, Bmqvii Dciv³ e" _Zvi Rb" Kigkb KZK cÎ mÎ bs- SEC/Enforcement/703/2008/845 ZwiL Rb 30, 2008 Bs Gi gva'tg Bmqvi I Dnvi ciiPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv#bv I ibvbx i tbwUK Rwi Kiv nq Ges RjvB 16, 2008 Bs ZwiL D³ ibvbx AbiôZ nq;

thnZ, D³ ibvbxZ `wLjKZ Bmqvii cÎ bs BZIL/SEC/08/10 ZwiL RjvB 16, 2008 Bs Gi gva'tg DjjwLZ e" \_Zv Z\_v weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv#Z Bmqvii D³ jsNb B"QvKZ e#j cZxqgvb nq Z_v Bmqvii D³ e"vL"v m#š vIRbK bv nIqv Kigk#bi wBKU MnbthvM" e#j we#ePZ nqib;

thnZ, Av#jvP" Bmqvi GKU cve#jK wj#g#UW tKv#úvbx Ges Dnvi ciiPvjKgÊjxi m`m"MY tKv#úvbx cwiZibiaZKvix hviv wmiKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ weia-weavb ciicvj#bi Rb" `vqx;

thnZ, wmiKDwiUR msµvš AvBb I Dnvi weia-weavb ciicvj#b D³ Bmqvi Gi e"e"vcbv ciiPvjKmn mKj ciiPvj#Ki D³ ic e" _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw"thvM" Aciva; Ges

thnZ, Kigk#bi we#ePbvq, wmiKDwiUR msµvš AvBb I Dnvi weia-weavb ciicvj#b DjjwLZ e" _Zvi Rb", ciRevRvii ksljv, "QZv Ges Rb"v#_ D³ Bmqvii e"e"vcbv ciiPvjKmn mKj ciiPvjK#K Rwigvbn Kiv c#qvRb I mgxPxb;

AZGe, thnZ, Kigkb, DjjwLZ hveZxq weIq 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) eisjv#`k wRcvi BÜw÷R wj#g#UW Gi ciiPvjK Rbvev KvÂb tKRwiIqvj Gi Dci 10 (`k) j¶ UvKv Rwigvbn avh" Kij hv AÎ Av#`#ki 15 (c#bi) w`#bi g#a" ØwmiKDwiUR I G·#PÄ Kigkbô Gi AbK#j Bm"KZ e"vsK Wvdu/tc-AW#ii gva'tg Kigk#b Rgv Ki#Z n#e; Ges
- (2) G Av#`k Rvixi ZwiL n#Z Dc#i DjjwLZ wmiKDwiUR msµvš AvBb I Dnvi weia-weavb jsNb hZw`b Pjte Zvi ciZ w`#bi Rb" D<sup>3</sup> Bmqvii ciiPvjK Rbvev KvÂb tKRwiIqvj Gi Dci `k nvRvi (10,000/-) UvKv AiZwi³ RwigvbnI avh" Kij hv Dc#i (1) G DjjwLZ c×iZ#Z Kigk#b Rgv Ki#Z n#e|

wmiKDwiUR I G·#PÄ Kigk#bi Av#`kµtg-

**tgvt wRqvDj nK #Lw`Kvi
#Pqvig"vb**

weZibt

Rbvev KvÂb tKRwiIqvj, ciiPvjK
eisjv#`k wRcvi BÜw÷R wj#g#UW

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK eisjvt`k Rcvî BÛv÷R jvgtUW 'issuer' nmte AfnnZ (AZtcî ðBmqvîð ejj DjjLZ);

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thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvq Bmqvî Rb 30, 2007 Bs Zwilt mgvß ermþii Rb" c`ZKZ Av\_K weeiYx Bm" KþiþQ hv tgmvm gvK GÛ tKvs, PvUW GKvDvUvUm (weae× wbx¶K), KZK wbx¶K nþqþQ Ges D³ wbx¶K cZðvb, wbx¶K msµvŠ Kvhw` mðuv`b ceK GZ`msikó wbx¶K cZte`b Bm" KþiþQ;

thnZ, AvtjvP" wbx¶K GZ`msikó wbx¶K cZte`b, Abvþbi gta", wþæ³ AfvgZ e"³ KþiþQ:

"a. As our appointment was postdated, 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 BZIL 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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thnZ, AwUþii Dcþiv³ AfvgZ Qvovl D³ Av_K weeiYxþZ Kigkb KZK wbx¶jLZ wclqmgñ cñ j¶Z nq:

a. In the balance sheet an amount of Tk. 2,625,485 has been shown under the head 'provision for taxation', which is lying unadjusted since long;

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thnZ, Dcþiv³ wclqmgñni Dci evL`v c`vþbi Rb" Kigkb KZK c`Ë cî bs SEC/CFD/12:23/99/6 Zwilt Rvbqvix 06, 2008 Bs Gi Revte Bmqvî KZK c`Ë cî bs BZIL/SEC/08/01 Zwilt Rvbqvix 19, 2008 Bs Gi gva`tg th evL`v c`vb Kiv nq Zv Kigkb wBKU MnbþhWM ejj weþePZ nqib Ges D³ cþîi gva`tg Kigkb GB gþg AeMZ nq th, D³ wbx¶Z Av_K weeiYxþZ 'Inter Company Current Account' nmte wktivþtg 5,63,16,827.00 (cvP tKwU þZlwe j¶ þlvj nvRvi AvUkZ mvZvk) UvKv eisjvt`k jvþMR BÛv÷R jvgtUWþK Zvi LiPw` tgvþbvi Rb" tKvbiþc Av_K mweav e`ZxZB Fb nmte c`vb Kiv nþqþQ, hvî mVK I cY Z`" msîó Av\_K weeiYxþZ h`wbqþg cZdijZ nhîb;

thnZ, Dcþiv³ wclqmgñni djktZþZ t`Lv hvq th, Bmqvî Rb 30, 2007 Bs Zwilt mgvß ermþii Av\_K weeiYx IAS Abhvq c`Z KþiþQ e` nþqþQ weavq D³ Av\_K weeiYxþZ Bmqvîi ev`e Ae`v mVK I`"Q (true and fair) fte cZdijZ nqib Z`v D³ jc KgKvþUi gva`tg Bmqvî AvtjvP" Rules Gi msikó weavb jsNb KþiþQ, hv AvtjvP" Ordinance Gi section 18 Gi m`úó jsNb;

bs- GmBim/Gbtdm#gU/703/2008/

ZwiLt Amó 23, 2009 Bs

thnZ, Bmqvii Dciv³ e⁻ Zvi Rb⁻ Kigkb KZK cÎ mÎ bs- SEC/Enforcement/703/2008/845 ZwiL Rb 30, 2008 Bs Gi gva^{tg} Bmqvi I Dnvi ciiPvjKMYK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY⁻ kvbv I ibvxi tbwUK Rwi Kiv nq Ges RjvB 16, 2008 Bs ZwiL D³ ibvx AbiôZ nq;

thnZ, D³ ibvxZ⁻ wLjKZ Bmqvii cÎ bs BZIL/SEC/08/10 ZwiL RjvB 16, 2008 Bs Gi gva^{tg} DjjLZ e⁻ Zv Z⁻v weavb jsNb ms^μvš th e⁻vL⁻v c⁻vb Kiv nq ZvZ Bmqvii D³ jsNb B⁻QvKZ e^{tg} cZxqyb nq Z⁻v Bmqvii D³ e⁻vL⁻v mš⁻ vLRbK bv nIqv Kigkbi wBKU MnbthvM⁻ e^{tg} we^{te}PZ nqib;

thnZ, Av^{tg}jvP⁻ Bmqvi GKU cvejk wj^{tg}UW tKvúvbx Ges Dnvi ciiPvjKgÊjxi m⁻m⁻MY tKvúvbx ciiZibiaZKvix hviv w⁻MDiUR ms^μvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciicvj^{tg}bi Rb⁻ vqx;

thnZ, w⁻MDiUR ms^μvš AvBb I Dnvi wea-weavb ciicvj^{tg}bi D³ Bmqvi Gi e⁻vcbv ciiPvjKmn mKj ciiPvj^{tg}Ki D³ ic⁻ e⁻ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw⁻thvM⁻ Aciva; Ges

thnZ, Kigkbi we^{te}Pbvq, w⁻MDiUR ms^μvš AvBb I Dnvi wea-weavb ciicvj^{tg}bi DjjLZ e⁻ Zvi Rb⁻, ciRevRvii ksljv, QZv Ges Rb⁻v⁻ D³ Bmqvii e⁻vcbv ciiPvjKmn mKj ciiPvjK^{tg}K Rv^{tg}gvb Kiv c^{tg}qvRb I mg^{tg}Pxb;

AZGe, thnZ, Kigkb, DjjLZ hveZxq we^{tg}q we^{te}PbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms^{tg}kwaZ] tZ c⁻Ë qgZv^{tg}j:-

- (1) eisj^{tg} k Rcvⁱ BÜ÷R wj^{tg}UW Gi ciiPvjK Rbvev KvÂb t⁻ex tKRiIqvj Gi Dci 10 (k) j q^{tg} UvKv Rv^{tg}gvb avh⁻ Kij hv AÎ Av^{tg}tki 15 (c^{tg}bi) w⁻thi g^{tg}a⁻ w⁻MDiUR I G⁻ tPÄ Kigkbô Gi AbK^{tg}j Bm⁻KZ e⁻vsK Wvdu/tc-AW^{tg}ii gva^{tg} Kigk^{tg}b Rgv Ki^{tg}Z n^{te}; Ges
- (2) G Av^{tg} k Rvixi ZwiL n^{tg}Z Dc^{tg}i DjjLZ w⁻MDiUR ms^μvš AvBb I Dnvi wea-weavb jsNb hZ⁻b Pj^{te} Zvi ciiZ⁻ w⁻thi Rb⁻ D³ Bmqvii ciiPvjK Rbvev KvÂb t⁻ex tKRiIqvj Gi Dci k⁻ nRvi (10,000/-) UvKv Aw⁻Zi³ Rv^{tg}gvbI avh⁻ Kij hv Dc^{tg}i (1) G DjjLZ c⁻x⁻Z^{tg}Z Kigk^{tg}b Rgv Ki^{tg}Z n^{te}]

w⁻MDiUR I G⁻ tPÄ Kigk^{tg}bi Av^{tg} k^{tg}μ^{tg}-

**tgvt RqvDj nK tL⁻ Kvi
tPqvig⁻vb**

weZibt

Rbvev KvÂb t⁻ex tKRiIqvj, ciiPvjK
eisj^{tg} k Rcvⁱ BÜ÷R wj^{tg}UW