

bs- GmBwm/Gbtdvm#gU/711/2008/685
ZwiL: AvMó 25, 2009 Bs

tiWR ÷ wW GiW

Rbve tgv bi"j Bmjvg cvtUqvix, tPqvig`vb I e`e`vcbv cwiPvjK
wgtdmm kvqQbvnvi, cwiPvjK
wgtdmm gnmbv cvtUqvix, cwiPvjK
Rbve tgv gnee i ingvb cvtUqvix, cwiPvjK
Rbve Rvdi Avntg` cvtUqvix, cwiPvjK
Rbve tgv tgeviK Avjx, cwiPvjK
wgtdmm ivteqv Avntg`, cwiPvjK
wgm bwev cvtUqvix, cwiPvjK
tmvbjx Avk BÜw ÷ R wjwgUW
jvj feb, 18 ivRDK GifwbD, XvKv- 1000

welq: Avt`k

gtnv`q,

Kwgk#bi AvMó 25, 2009 Bs ZwiLi Avt`k bs GmBwm/Gbtdvm#gU/711/2008/677 n#Z
GmBwm/Gbtdvm#gU/711/2008/684 Gi mZ`wqZ Abwjic Avcbvi AeMiz I c#qvRbxq e`e`v Mn#bi Rb` GZ`ms#M
msh³ Kiv n#jv|

wmwKDwiUR I G · tPÄ Kwgk#bi Avt`kμtg-

tgv gbmi ingvb
Dc-cwiPvjK

wZibt

cavb wbevnx KgKZv, XvKv óK G · tPÄ wjwgUW
cavb wbevnx KgKZv, PÆMvg óK G · tPÄ wjwgUW

AeMzi Rb` Abwjict

1. wbevnx cwiPvjK (GmAviGgAvBwm), GmBwm
2. cwiPvjK (Avi GÜ wW), GmBwm
3. cwiPvjK (GgAvBGm), GmBwm
4. cwiPvjK (wmGdW), GmBwm
5. cwiPvjK (AvBb), GmBwm
6. cvejK tidv#iY i#g, GmBwm
7. tPqvig`vb gtnv`ti`Bi, GmBwm

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK #mnbvjx Avk BÜv÷R #j#g#UW ‘issuer’ #nmv#e Aif#nZ (AZtci ÔBm#qviÔ e#j D#j#LZ);

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.”;

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm#qvi Rb 30, 2007 Bs Zwi#L mgvß erm#i Rb# c#ZKZ Av#K #eeiYx Bm# K#i#Q hv #gmvm #K. Gg. n#m#b GÜ #Kvs, P#UWw GKvD#U#v#U#m (#eiaex #bix#K), KZK #bix#K n#q#Q Ges D³ #bix#Kv c#Zôvb, #bix#Kv ms#vš Kvh#v# m#úv#b ceK GZ#ms#kó #bix#Kv c#Z#e#b Bm# K#i#Q;

th#nZ, Av#jvP# #bix#K GZ#ms#kó #bix#Kv c#Z#e#b, Ab#v#b#i g#a#, #b#æv³ A#fgZ e#³ K#i#Q:

“1. Reference Note # 9: Taxation: Transaction relating to Income Tax have been disclosed in conventional manner following previous practice on consistent basis for which disclosure requirements under para 79-88 of BAS 12 could not be complied with.

2. Reference Note # 17.13: Contingent Liabilities: The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.”;

th#nZ, A#WU#i#i Dc#iv³ A#fgZ Q#v#l D³ Av#K #eeiYx#Z K#gkb KZK #b#æj#LZ #e#lqmg#n c#i j#KZ nq:

1. Reference Note # 20.02: Stock of Finished Goods, Tk. 114,979,144: Physical Stock taking of the above inventories was conducted by the management in presence of the auditors representative and its valuation was done by the company management except stock of stores & spares;

2. Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542: The detailed particulars against others debtors amounting to Taka 75,716,712 have not been furnished Under note # 23, it has been mentioned that payment of Tk. 37,250,621 was made as gratuity during the year for which necessary provisions in the prior years liability were not made and accounted for. The amount of shortfall in provision relating to previous years is adjusted during the year by way of prior year adjustment;

3. Reference Note # 27.04: Providend Fund, Tk. 9,817,080: During the year, the company has not transferred any fund on account of workers’ Provident Fund account and not repaid loan. That is the company has retained the money in an irregular manner;

4. Reference Note # 29: Interim Unpaid Dividend, Taka 960,208: 8% interim dividend was declared in 1984-1985. As the company could not earn profit in 1984-1985 no final dividend could be declared for which interim dividend paid and to be paid has been remaining unadjusted till 30.06.2007;

th#nZ, Dc#iv³ A#fgZmg#ni Dci e#vL#v c#v#bi Rb# K#gkb KZK c#Ë c#Ë bs SEC/CFD/9:5/99/15 ZwiL R#bqvix 17, 2008 Bs Gi Rev#e Bm#qvi KZK c#Ë c#Ë bs SAIL/SEC/2007-2008/157 ZwiL7#de#qvix 27, 2008 Bs Gi gva#g th e#vL#v c#v#b Kiv nq Zv K#gk#bi #bKU Mnb#h#vM# e#j #e#e#PZ nq#b;

bs- GmBm/Gbtdm#gU/711/2008/

ZwiLt AvMó 25, 2009 Bs

thnZ, Dciv³ elqmgtni djkZtZ t`Lv hvq th, Bm`qvi Rb 30, 2007 Bs ZwiL mgvß ermii Aw_K weeiYx IAS Abhvq c`Z KiZtZ e` nqqtQ weavq D³ Aw_K weeiYxZtZ Bm`qviti e`e Ae`v mVK I`Q (true and fair) fve cZdijZ nqib Z_v D³ i/c KgKvÜi gva`tg Bm`qvi Av`jvP` Rules Gi msikó weavb jsNb KitiQ, hv Av`jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thnZ, Bm`qviti Dciv<sup>3</sup> e`_Zvi Rb` Kigkb KZK cÎ mÎ bs- SEC/Enforcement/711/2008/759 ZwiL RjvB 06, 2008 Bs Gi gva`tg Bm`qvi I Dnvi ciiPvjKMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kvb I`ibvxi t`bWUK Rvi Kiv nq Ges RjvB 27, 2008 Bs ZwiL D³ `ibvxi AbôZ nq;

thnZ, D³ `ibvxiZ`wLjKZ Bm`qviti cÎ bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva`tg DiiLZ e`\_Zv Z\_v weavb jsNb msµvš th e`vL`v c`vb Kiv nq ZvtZ Bm`qviti D<sup>3</sup> jsNb B`QvKZ e`j cZxqyb nq Z\_v Bm`qviti D³ e`vL`v mšvIRBk bv nIqv Kigkbi`bKU MnbthvM` e`j we`ePZ nqib;

thnZ, Av`jvP` Bm`qvi GKU cve`jK`jvg`UW tKv`vbx Ges Dnvi ciiPvjKgÊjxi m`m`MY tKv`vbx cZibiaZKvix hviv mmiKDiiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciiPvj`bi Rb``vq;

thnZ, mmiKDiiUR msµvš AvBb I Dnvi wea-weavb ciiPvj`b D<sup>3</sup> Bm`qvi Gi e`e`vcbv ciiPvjKmn mKj ciiPvj`Ki D<sup>3</sup> i/c e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwi`thvM` Aciva; Ges

thnZ, Kigkbi we`ePbvq, mmiKDiiUR msµvš AvBb I Dnvi wea-weavb ciiPvj`b DiiLZ e`\_Zvi Rb`, ciiRevRiti ksLjv,`QZv Ges Rb`v`\_ D<sup>3</sup> Bm`qviti e`e`vcbv ciiPvjKmn mKj ciiPvjKtK Rv`igbv Kiv c`qvRb I mgxPxb;

AZGe, thnZ, Kigkb, DiiLZ hveZxq elq we`ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkvaz] tZ c`È`gZve`j:-

- (1) tmbvjx Avk BÜv÷R`jvg`UW Gi tPqvig`vb I e`e`vcbv ciiPvjK Rbve tgv bi`j Bmjvg c`Uqvix Gi Dci 2 (`B) j`UvKv Rv`igbv avh` Kij hv AÎ Av`t`ki 15 (c`bi) `t`bi gta` mmiKDiiUR I G·tPÄ Kigkbô Gi AbKt`j Bm`KZ e`vsK WdU/tc-AWiti gva`tg Kigkbi Rgv KitiZ nte; Ges
- (2) G Av`t`k Rvixi ZwiL nZt Dciti DiiLZ mmiKDiiUR msµvš AvBb I Dnvi wea-weavb jsNb hZi`b Pj`te Zvi ciz`t`bi Rb` D<sup>3</sup> Bm`qviti tPqvig`vb I e`e`vcbv ciiPvjK Rbve tgv bi`j Bmjvg c`Uqvix Gi Dci 10,000/- (`k nrvix) UvKv Aizii³ Rv`igbv avh` Kij hv Dciti (1) G DiiLZ cxiZtZ Kigkbi Rgv KitiZ nte

mmiKDiiUR I G·tPÄ Kigkbi Av`t`kµtg-

**tgv tRqvDj nK tLw`Kvi
tPqvig`vb**

weZibt

Rbve tgv bi`j Bmjvg c`Uqvix, tPqvig`vb I e`e`vcbv ciiPvjK
tmbvjx Avk BÜv÷R`jvg`UW

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK #mnbvjx Avk BÜv÷R #j#g#UW ‘issuer’ #nmv#e Aif#nZ (AZtci ÔBm#qviÔ e#j D#j#LZ);

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.”;

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm#qvi Rb 30, 2007 Bs Zwi#L mgvß erm#i Rb# c#ZKZ Av#K #eeiYx Bm# K#i#Q hv #gmvm #K. Gg. n#m#b GÜ #Kvs, P#UWw GKvD#U#v#U#m (#eiaex #bix#K), KZK #bix#K n#q#Q Ges D³ #bix#Kv c#Zôvb, #bix#Kv ms#vš Kvh#v# m#úv#b ceK GZ#ms#kó #bix#Kv c#Z#e#b Bm# K#i#Q;

th#nZ, Av#jvP# #bix#K GZ#ms#kó #bix#Kv c#Z#e#b, Ab#v#b#i g#a#, #b#æv³ A#fgZ e#³ K#i#Q:

“1. Reference Note # 9: Taxation: Transaction relating to Income Tax have been disclosed in conventional manner following previous practice on consistent basis for which disclosure requirements under para 79-88 of BAS 12 could not be complied with.

2. Reference Note # 17.13: Contingent Liabilities: The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.”;

th#nZ, A#WU#i#i Dc#iv³ A#fgZ Q#v#l D³ Av#K #eeiYx#Z K#gkb KZK #b#æj#LZ #e#lqmg#n c#i j#KZ nq:

1. Reference Note # 20.02: Stock of Finished Goods, Tk. 114,979,144: Physical Stock taking of the above inventories was conducted by the management in presence of the auditors representative and its valuation was done by the company management except stock of stores & spares;

2. Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542: The detailed particulars against others debtors amounting to Taka 75,716,712 have not been furnished Under note # 23, it has been mentioned that payment of Tk. 37,250,621 was made as gratuity during the year for which necessary provisions in the prior years liability were not made and accounted for. The amount of shortfall in provision relating to previous years is adjusted during the year by way of prior year adjustment;

3. Reference Note # 27.04: Providend Fund, Tk. 9,817,080: During the year, the company has not transferred any fund on account of workers’ Provident Fund account and not repaid loan. That is the company has retained the money in an irregular manner;

4. Reference Note # 29: Interim Unpaid Dividend, Taka 960,208: 8% interim dividend was declared in 1984-1985. As the company could not earn profit in 1984-1985 no final dividend could be declared for which interim dividend paid and to be paid has been remaining unadjusted till 30.06.2007;

th#nZ, Dc#iv³ A#fgZmg#ni Dci e#vL#v c#v#bi Rb# K#gkb KZK c#Ë c#Ë bs SEC/CFD/9:5/99/15 ZwiL R#bqvix 17, 2008 Bs Gi Rev#e Bm#qvi KZK c#Ë c#Ë bs SAIL/SEC/2007-2008/157 ZwiL7#de#qvix 27, 2008 Bs Gi gva#g th e#vL#v c#v#b Kiv nq Zv K#gk#bi #bKU Mnb#h#vM# e#j #e#e#PZ nq#b;

bs- GmBm/Gbtdm:gu/711/2008/

ZwiLt Amó 25, 2009 Bs

hñZ, Dciv³ elqmgñi djkñZñZ ð`Lv hvq ðh, Bmñvi Rb 30, 2007 Bs ZwiñL mgvß ermñi i Awñ_K weeiYñ IAS Abhvñ cñZ KiñZ eñ nñqñQ weavñ D³ Awñ_K weeiYñZ Bmñqvñi eñe Aeñv mñVK I ðñQ (true and fair) fñe cñZñjZ nñqñ Zñv D³ i/c KgKññÜi gvañg Bmñqvñi AvñjñPñ Rules Gi mñkó weavñ jsNb KñiñQ, hv AvñjñPñ Ordinance Gi section 18 Gi mñóó jsNb;

hñZ, Bmñqvñi Dciv³ eñ_Zvi Rbñ Kñgkb KZK cñ mñ bs- SEC/Enforcement/711/2008/759 ZwiñL RñvB 06, 2008 Bs Gi gvañg Bmñqvñi I Dñvi cñiPñjKMYñK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KñiY ðkvñbv I ðbñvñi ðbñUK Rñi Kiv nq Ges RñvB 27, 2008 Bs ZwiñL D³ ðbñvñi AbñóZ nq;

hñZ, D³ ðbñvñiZ ðñLjñZ Bmñqvñi cñ bs SAIL/SEC/2008-2009/496 ZwiñL RñvB 27, 2008 Bs Gi gvañg DñjñLZ eñ_Zv Zñv weavñ jsNb mñµññ ðh eñvñv cñvb Kiv nq ZññZ Bmñqvñi D³ jsNb BñQñKZ eñj cñxqñv nq Zñv Bmñqvñi D³ eñvñv mñññIRBñ bñ nñlqvñ Kñgkñbi ðbKU MñbññMñ eñj weñeñPñ nñqñ;

hñZ, AvñjñPñ Bmñqvñi GKñU cñeñjñK ðjñgñUW ðKñññvñ Ges Dñvi cñiPñjKñEñxi mñmñMY ðKñññvñi cñZñññZKñvñ hvñv mññKDññiñUR mñµññ AvñBñ I Dñvi Aaxb RñvñKZ weñññeñvñ cñiñvññbi Rbñ ðñqñ;

hñZ, mññKDññiñUR mñµññ AvñBñ I Dñvi weñññeñvñ cñiñvññbi D³ Bmñqvñi Gi eñeñvñbvñ cñiPñjKñmñ mñKñ cñiPñjñKi D³ i/c eñ_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kñññññMñ Acivañ Ges

hñZ, Kñgkñbi weñeñPñvñq, mññKDññiñUR mñµññ AvñBñ I Dñvi weñññeñvñ cñiñvññbi DñjñLZ eñ_Zvi Rbñ, cñRevñññiñ kñLñv, ðñQñv Ges Rbñvñ_ D³ Bmñqvñi eñeñvñbvñ cñiPñjKñmñ mñKñ cñiPñjKñK Rñigñvñ Kiv cñqvñRñ I mgñPñbñ;

AZGe, ðmñZ, Kñgkb, DñjñLZ hvñZñq weñq weñeñPñvñceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 ðvñv mññkñññZñ] ðZ cñEñ ðñgñvññjñ:-

- (1) ðmñvñjñ Avñ BÜñ÷R ðjñgñUW Gi cñiPñjK ðgñmm kñvQñvñvñ Gi Dñi 2 (ñB) jññ UñKñ Rñigñvñ avññ Kij hv Añ Avñññki 15 (cñbi) ðññbi gñññ ðññKDññiñUR I GññPñ Kñgkbñ Gi AbñKñj BmñKZ eñvñK WñDUñcñ-AWñññiñ gvañg Kñgkñb Rñvñ KiñZ nñeñ Ges
- (2) G Avññkñ Rñvñi ZwiñL nñZ Dcñi DñjñLZ mññKDññiñUR mñµññ AvñBñ I Dñvi weñññeñvñ jsNb hñññbñ Pññeñ Zvi cñZ ðññbi Rbñ D³ Bmñqvñi cñiPñjK ðgñmm kñvQñvñvñ Gi Dñi 10,000/- (ñkññvñi) UñKñ AñZññ³ RñigñvñI avññ Kij hv Dcñi (1) G DñjñLZ cñññZñZ Kñgkñb Rñvñ KiñZ nñeñ

mññKDññiñUR I GññPñ Kñgkñbi Avññkññgñ-

**ñgññ RñvñDñ nñK ðññññKñi
ñPñvñññvñ**

weZibt

ðgñmm kñvQñvñvñ, cñiPñjK
ðmñvñjñ Avñ BÜñ÷R ðjñgñUW

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK #mnbvjx Avk BÜv÷R #j#g#UW ‘issuer’ #nmv#e Aif#nZ (AZtci ÔBm#qviÔ e#j D#j#LZ);

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.”;

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm#qvi Rb 30, 2007 Bs Zwi#L mgvß erm#i Rb# c#ZKZ Av#K #eeiYx Bm# K#i#Q hv #gmvm #K. Gg. n#m#b GÜ #Kvs, P#UWw GKvD#U#v#U#m (#eiaex #bix#K), KZK #bix#K n#q#Q Ges D³ #bix#Kv c#Zôvb, #bix#Kv ms#vš Kvh#v# m#úv#b ceK GZ#ms#kó #bix#Kv c#Z#e#b Bm# K#i#Q;

th#nZ, Av#jvP# #bix#K GZ#ms#kó #bix#Kv c#Z#e#b, Ab#v#b#i g#a#, #b#æv³ A#fgZ e#³ K#i#Q:

“1. Reference Note # 9: Taxation: Transaction relating to Income Tax have been disclosed in conventional manner following previous practice on consistent basis for which disclosure requirements under para 79-88 of BAS 12 could not be complied with.

2. Reference Note # 17.13: Contingent Liabilities: The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.”;

th#nZ, A#WU#i#i Dc#iv³ A#fgZ Q#v#l D³ Av#K #eeiYx#Z K#gkb KZK #b#æj#LZ #e#lqmg#n c#i j#KZ nq:

1. Reference Note # 20.02: Stock of Finished Goods, TK. 114,979,144: Physical Stock taking of the above inventories was conducted by the management in presence of the auditors representative and its valuation was done by the company management except stock of stores & spares;

2. Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542: The detailed particulars against others debtors amounting to Taka 75,716,712 have not been furnished Under note # 23, it has been mentioned that payment of Tk. 37,250,621 was made as gratuity during the year for which necessary provisions in the prior years liability were not made and accounted for. The amount of shortfall in provision relating to previous years is adjusted during the year by way of prior year adjustment;

3. Reference Note # 27.04: Providend Fund, Tk. 9,817,080: During the year, the company has not transferred any fund on account of workers’ Provident Fund account and not repaid loan. That is the company has retained the money in an irregular manner;

4. Reference Note # 29: Interim Unpaid Dividend, Taka 960,208: 8% interim dividend was declared in 1984-1985. As the company could not earn profit in 1984-1985 no final dividend could be declared for which interim dividend paid and to be paid has been remaining unadjusted till 30.06.2007;

th#nZ, Dc#iv³ A#fgZmg#ni Dci e#vL#v c#v#bi Rb# K#gkb KZK c#Ë c#Ë bs SEC/CFD/9:5/99/15 ZwiL R#bqvix 17, 2008 Bs Gi Rev#e Bm#qvi KZK c#Ë c#Ë bs SAIL/SEC/2007-2008/157 ZwiL7#de#qvix 27, 2008 Bs Gi gva#g th e#vL#v c#v#b Kiv nq Zv K#gk#bi #bKU Mnb#h#vM# e#j #e#e#PZ nq#b;

bs- GmBm/Gbtdm:gu/711/2008/

ZwiLt AvMó 25, 2009 Bs

thnZ, Dciv³ elqmgtni djkZtZ tLv hvq th, Bmqvi Rb 30, 2007 Bs ZwiL mgvß ermii Aw_K weeiYx IAS Abhvq cZ KiZ e nqqtQ weavq D³ Aw_K weeiYxZ Bmqvtii e e Ae v mVK I Q (true and fair) fve cZdijZ nqib Z_v D³ i/c KgKvÜi gva'tg Bmqvi AvjvP Rules Gi msikó weavb jsNb KitiQ, hv AvjvP Ordinance Gi section 18 Gi m'úó jsNb;

thnZ, Bmqvtii Dciv³ e_Zvi Rb Kigkb KZK cî mî bs- SEC/Enforcement/711/2008/759 ZwiL RjvB 06, 2008 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 RjvB 27, 2008 Bs ZwiL D³ ibvxi AbôZ nq;

thnZ, D³ ibvxiZ vLjKZ Bmqvtii cî bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva'tg DijLZ e_Zv Z_v weavb jsNb msuvš th e vL v c vb Kiv nq ZvtZ Bmqvtii D³ jsNb B'QvKZ etj cZxqyb nq Z_v Bmqvtii D³ e vL v mšvIRBk bv nIqv Kigkbi bKU MnbthvM etj wevPZ nqib;

thnZ, AvjvP Bmqvi GKU cvejk vjgUW tKvúvxi Ges Dnvi ciiPvjKgÊjxi m mMY tKvúvxi cZibiaZKvix hviv mKDiiUR msuvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cii cvj b Rb vq;

thnZ, mKDiiUR msuvš AvBb I Dnvi wea-weavb cii cvj b 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 hvm Aciva; Ges

thnZ, Kigkbi wevPbvq, mKDiiUR msuvš AvBb I Dnvi wea-weavb cii cvj b DijLZ e_Zvi Rb, cRevRvii ksLjv, QZv Ges Rb v D³ Bmqvtii e e vcbv ciiPvjKmn mKj ciiPvjKtK Rvignv Kiv ctqvRb I mgvPxb;

AZGe, thnZ, Kigkb, DijLZ hveZxq elq wevPbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ] tZ c`È gZve t j:-

- (1) mnbvjx Avk BÜv ÷ R vjgUW Gi ciiPvjK vgtmm gnmbv cvUqvix Gi Dci 2 (B) j q UvKv Rvignv avh Kij hv Aî Avt`ki 15 (c b i) v b i gta mKDiiUR I G . tPÄ Kigkb Gi AbKtj BmKZ e vsK WdU/tc-AWvii gva'tg Kigkb Rgv Kitz nte; Ges
- (2) G Avt`k Rvixi ZwiL ntZ Dcî DijLZ mKDiiUR msuvš AvBb I Dnvi wea-weavb jsNb hZv`b Pjte Zvi ciz v b i Rb D³ Bmqvtii ciiPvjK vgtmm gnmbv cvUqvix Gi Dci 10,000/- (k nRvi) UvKv AvZi³ RvignvI avh Kij hv Dcî (1) G DijLZ cxvZtZ Kigkb Rgv Kitz nte]

mKDiiUR I G . tPÄ Kigkbi Avt`kµtg-

**tgvt RqvDj nK tL v`Kvi
tPqvigvb**

weZibt

vgtmm gnmbv cvUqvix, ciiPvjK
mnbvjx Avk BÜv ÷ R vjgUW

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK #m#v#j#x Avk BÜ#÷R #j#g#UW ‘issuer’ #nmv#e Af#f#nZ (AZtci ÔBm#qviÔ e#j D#j#LZ);

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.”;

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm#qvi Rb 30, 2007 Bs Zwi#L mgvß erm#i i Rb# c#ZKZ Av#_K #eeiY# Bm# K#i#Q hv #gmvm #K. Gg. n#m#v GÜ #Kvs, P#U#W GKvD#U#v#U#m (#eiaex #bix#K), KZK #bix#K n#q#Q Ges D# #bix#K c#Zôvb, #bix#K #ms#µ#vš Kvhw#` m#ú#v`b ceK GZ`ms#kó #bix#K c#Z#e`b Bm# K#i#Q;

th#nZ, Av#j#P# #bix#K GZ`ms#kó #bix#K c#Z#e`#b, Ab#v#b#i g#a#, #b#æ#v#3 AvfgZ e#`3 K#i#Q:

“1. Reference Note # 9: Taxation: Transaction relating to Income Tax have been disclosed in conventional manner following previous practice on consistent basis for which disclosure requirements under para 79-88 of BAS 12 could not be complied with.

2. Reference Note # 17.13: Contingent Liabilities: The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.”;

th#nZ, AvWU#i i Dc#iv#3 AvfgZ Q#v#I D#3 Av#_K #eeiY#Z K#gkb KZK #b#æ#j#LZ #e#lq#mgn c#i j#KZ nq:

1. Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144: Physical Stock taking of the above inventories was conducted by the management in presence of the auditors representative and its valuation was done by the company management except stock of stores & spares;

2. Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542: The detailed particulars against others debtors amounting to Taka 75,716,712 have not been furnished Under note # 23, it has been mentioned that payment of Tk. 37,250,621 was made as gratuity during the year for which necessary provisions in the prior years liability were not made and accounted for. The amount of shortfall in provision relating to previous years is adjusted during the year by way of prior year adjustment;

3. Reference Note # 27.04: Providend Fund, Tk. 9,817,080: During the year, the company has not transferred any fund on account of workers’ Provident Fund account and not repaid loan. That is the company has retained the money in an irregular manner;

4. Reference Note # 29: Interim Unpaid Dividend, Taka 960,208: 8% interim dividend was declared in 1984-1985. As the company could not earn profit in 1984-1985 no final dividend could be declared for which interim dividend paid and to be paid has been remaining unadjusted till 30.06.2007;

th#nZ, Dc#iv#3 AvfgZmg#ni Dci e#v#L#v c#v#bi Rb# K#gkb KZK c#`E c#Î bs SEC/CFD/9:5/99/15 ZwiL R#v#q#v#x 17, 2008 Bs Gi Rev#e Bm#qvi KZK c#`E c#Î bs SAIL/SEC/2007-2008/157 ZwiL7#de#q#v#x 27, 2008 Bs Gi gva#tg th e#v#L#v c#v#b Kiv nq Zv K#gk#bi #bKU Mnb#h#v#M# e#j #e#e#PZ nq#b;

bs- GmBm/Gbtdm#gU/711/2008/

ZwiLt AvMó 25, 2009 Bs

thnZ, Dciv³ elqmgtni djkZtZ tLv hvq th, Bmqvi Rb 30, 2007 Bs ZwiL mgvß ermii Aw_K weeiYx IAS Abhvq cZ KiZ e nqgQ eavq D³ Aw_K weeiYxZ Bmqvii e e Ae v mVK I Q (true and fair) fve cZdijZ nqib Z_v D³ i/c KgKvÜi gva"tg Bmqvi AvjvP" Rules Gi msikó eavb jsNb KitiQ, hv AvjvP" Ordinance Gi section 18 Gi m uó jsNb;

thnZ, Bmqvii Dciv³ e_Zvi Rb Kigkb KZK cî mî bs- SEC/Enforcement/711/2008/759 ZwiL RjvB 06, 2008 Bs Gi gva"tg Bmqvi I Dnvi ciiPvjKMYK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY kvbv I ibvxi tbwUK Rvi Kiv nq Ges RjvB 27, 2008 Bs ZwiL D³ ibvxi AbôZ nq;

thnZ, D³ ibvxiZ vLjKZ Bmqvii cî bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva"tg DiiLZ e_Zv Z_v eavb jsNb msuvš th e vL v c vb Kiv nq ZvZ Bmqvii D³ jsNb B"QvKZ e j cZxqyb nq Z_v Bmqvii D³ e vL v mšvIRBk bv nIqv Kigkbi bKU MnbhM" e j wevPZ nqib;

thnZ, AvjvP" Bmqvi GKU cve jK vjgUW tKvúvxi Ges Dnvi ciiPvjKgÊjxi m mMY tKvúvxi cZibiaZKvix hviv mKDiiUR msuvš AvBb I Dnvi Aaxb RvixKZ eia-eavb cii cvj b Rb vq;

thnZ, mKDiiUR msuvš AvBb I Dnvi eia-eavb cii cvj b 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 hM" Aciva; Ges

thnZ, Kigkbi wevPbvq, mKDiiUR msuvš AvBb I Dnvi eia-eavb cii cvj b DiiLZ e_Zvi Rb, cRevRvii ksLjv, QZv Ges Rb vZ_ D³ Bmqvii e e vcbv ciiPvjKmn mKj ciiPvjKtK Rvignv Kiv cqvRb I mgvPxb;

AZGe, thnZ, Kigkb, DiiLZ hveZxq elq wevPbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mškvaz] tZ c`È gZve t j:-

- (1) mnbvjx Avk BÜv ÷ R vjgUW Gi ciiPvjK Rbve tgv gveei ingvb cvUqvix Gi Dci 2 (`B) j vUvKv Rvignv avh Kij hv Aî Avt ki 15 (c bi) v bi g a mKDiiUR I G · tPÄ Kigkb Gi AbKtj BmKZ e vsk Wvdu/tc-AWvii gva"tg Kigkb Rgv Kitz nte; Ges
- (2) G Avt`k Rvixi ZwiL nZ Dcî DiiLZ mKDiiUR msuvš AvBb I Dnvi eia-eavb jsNb hZ v b Pj te Zvi ciz v bi Rb D<sup>3</sup> Bmqvii ciiPvjK Rbve tgv gveei ingvb cvUqvix Gi Dci 10,000/- (`k nvRvi) UvKv AvZi³ RvignvI avh Kij hv Dcî (1) G DiiLZ c xZtZ Kigkb Rgv Kitz nte

mKDiiUR I G · tPÄ Kigkbi Avt`kµtg-

**tgvt RqvDj nK tL v`Kvi
tPqvig vb**

veZibt

Rbve tgv gveei ingvb cvUqvix, ciiPvjK
mnbvjx Avk BÜv ÷ R vjgUW

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK #m#v#j#x Avk BÜ#÷R #j#g#UW ‘issuer’ #nmv#e Af#f#nZ (AZtci ÔBm#qviÔ e#j D#j#LZ);

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.”;

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm#qvi Rb 30, 2007 Bs Zwi#L mgvß erm#i i Rb# c#ZKZ Av#_K #eeiY# Bm# K#i#Q hv #gmvm #K. Gg. n#m#v GÜ #Kvs, P#U#W GKvD#U#v#U#m (#eiaex #bix#K), KZK #bix#K n#q#Q Ges D# #bix#K c#Zôvb, #bix#K #ms#µ#vš Kvhw#` m#ú#v`b ceK GZ`ms#kó #bix#K c#Z#e`b Bm# K#i#Q;

th#nZ, Av#j#P# #bix#K GZ`ms#kó #bix#K c#Z#e`#b, Ab#v#b#i g#a#, #b#æ#v#3 AvfgZ e#`3 K#i#Q:

“1. Reference Note # 9: Taxation: Transaction relating to Income Tax have been disclosed in conventional manner following previous practice on consistent basis for which disclosure requirements under para 79-88 of BAS 12 could not be complied with.

2. Reference Note # 17.13: Contingent Liabilities: The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.”;

th#nZ, AvWU#i i Dc#iv#3 AvfgZ Q#v#I D#3 Av#_K #eeiY#Z K#gkb KZK #b#æ#j#LZ #e#lq#mgn c#i j#KZ nq:

1. Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144: Physical Stock taking of the above inventories was conducted by the management in presence of the auditors representative and its valuation was done by the company management except stock of stores & spares;

2. Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542: The detailed particulars against others debtors amounting to Taka 75,716,712 have not been furnished Under note # 23, it has been mentioned that payment of Tk. 37,250,621 was made as gratuity during the year for which necessary provisions in the prior years liability were not made and accounted for. The amount of shortfall in provision relating to previous years is adjusted during the year by way of prior year adjustment;

3. Reference Note # 27.04: Providend Fund, Tk. 9,817,080: During the year, the company has not transferred any fund on account of workers’ Provident Fund account and not repaid loan. That is the company has retained the money in an irregular manner;

4. Reference Note # 29: Interim Unpaid Dividend, Taka 960,208: 8% interim dividend was declared in 1984-1985. As the company could not earn profit in 1984-1985 no final dividend could be declared for which interim dividend paid and to be paid has been remaining unadjusted till 30.06.2007;

th#nZ, Dc#iv#3 AvfgZmg#ni Dci e#v#L#v c#v#bi Rb# K#gkb KZK c#`E c#Î bs SEC/CFD/9:5/99/15 ZwiL R#v#q#vix 17, 2008 Bs Gi Rev#e Bm#qvi KZK c#`E c#Î bs SAIL/SEC/2007-2008/157 ZwiL7#de#q#vix 27, 2008 Bs Gi gva#tg th e#v#L#v c#v#b Kiv nq Zv K#gk#bi #bKU Mnb#h#vM# e#j #e#e#PZ nq#b;

bs- GmBm/Gbtdm#gU/711/2008/

ZwiLt AvMó 25, 2009 Bs

thnZ, Dciv³ elqmgtni djkZtZ tLv hvq th, Bmqvi Rb 30, 2007 Bs ZwiL mgvß ermii Aw_K weeiYx IAS Abhvq cZ KiZ e nqgQ weavq D³ Aw_K weeiYxZ Bmqvii e e Ae v mVK I Q (true and fair) fve cZdijZ nqib Z_v D³ i/c KgKvÜi gva'tg Bmqvi AvjvP" Rules Gi msikó weavb jsNb KitiQ, hv AvjvP" Ordinance Gi section 18 Gi m'úó jsNb;

thnZ, Bmqvii Dciv³ e_Zvi Rb" Kigkb KZK cÎ mÎ bs- SEC/Enforcement/711/2008/759 ZwiL RjvB 06, 2008 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 RjvB 27, 2008 Bs ZwiL D³ ibvxi AbôZ nq;

thnZ, D³ ibvxiZ vLjKZ Bmqvii cÎ bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva'tg DijLZ e_Zv Z_v weavb jsNb msuvš th e vL v c v b Kiv nq ZvZ Bmqvii D³ jsNb B"QvKZ e'tj cZxqyb nq Z_v Bmqvii D³ e vL v mšvIRBk bv nIqv Kigkbi bKU MnbhM" e'tj we'ePZ nqib;

thnZ, AvjvP" Bmqvi GKU cvejk jvgUW tKvúvxi Ges Dnvi ciiPvjKgÊjxi m`mMY tKvúvxi cZibiaZKvix hviv mKDiiUR msuvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cii cvj'tbi Rb" vq;

thnZ, mKDiiUR msuvš AvBb I Dnvi wea-weavb cii cvj'tb 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' hM" Aciva; Ges

thnZ, Kigkbi we'ePbvq, mKDiiUR msuvš AvBb I Dnvi wea-weavb cii cvj'tb DijLZ e_Zvi Rb", ciiRevRvii ksLjv, QZv Ges Rb v' D³ Bmqvii e e vcbv ciiPvjKmn mKj ciiPvjKtK Rvixbv Kiv cqvRb I mgxPxb;

AZGe, thnZ, Kigkb, DijLZ hveZxq elq we'ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mškvaz] tZ c`È gZve'tj:-

- (1) mnbvjx Avk BÜv ÷ R jvgUW Gi ciiPvjK Rbve Rvdi Avntg` cvUqvix Gi Dci 2 (`B) j g UvKv Rvixbv avh" Kij hv AÎ Av'tki 15 (c'tbi) v'tbi g'a" mKDiiUR I G · tPÄ Kigkbô Gi AbKtj Bm"KZ e vsk Wvdu/tc-AWvii gva'tg Kigkbt Rgv Kitz nte; Ges
- (2) G Av'tk Rvixi ZwiL nZ Dciti DijLZ mKDiiUR msuvš AvBb I Dnvi wea-weavb jsNb hZv`b Pj'te Zvi ciz v'tbi Rb" D<sup>3</sup> Bmqvii ciiPvjK Rbve Rvdi Avntg` cvUqvix Gi Dci 10,000/- (`k nvRvi) UvKv AvZii³ Rvixbv avh" Kij hv Dciti (1) G DijLZ cxiZtZ Kigkbt Rgv Kitz nte|

mKDiiUR I G · tPÄ Kigkbi Av'tkµtg-

**tgvt RqvDj nK tLb`Kvi
tPqvigvb**

weZibt

Rbve Rvdi Avntg` cvUqvix, ciiPvjK
mnbvjx Avk BÜv ÷ R jvgUW

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK #m#v#j#x Avk BÜ#÷R #j#g#UW ‘issuer’ #nmv#e Af#f#nZ (AZtci ÔBm#qviÔ e#j D#j#LZ);

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.”;

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm#qvi Rb 30, 2007 Bs Zwi#L mgvß erm#i i Rb# c#ZKZ Av#_K #eeiY# Bm# K#i#Q hv #gmvm #K. Gg. n#m#v GÜ #Kvs, P#U#W GKvD#U#v#U#m (#eiaex #bix#K), KZK #bix#K n#q#Q Ges D# #bix#K c#Zôvb, #bix#K #ms#µ#vš Kvhw#` m#ú#v`b ceK GZ`ms#kó #bix#K c#Z#e`b Bm# K#i#Q;

th#nZ, Av#j#P# #bix#K GZ`ms#kó #bix#K c#Z#e`#b, Ab#v#b#i g#a#, #b#æ#v#3 AvfgZ e#`3 K#i#Q:

“1. Reference Note # 9: Taxation: Transaction relating to Income Tax have been disclosed in conventional manner following previous practice on consistent basis for which disclosure requirements under para 79-88 of BAS 12 could not be complied with.

2. Reference Note # 17.13: Contingent Liabilities: The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.”;

th#nZ, AvWU#i i Dc#iv#3 AvfgZ Q#v#I D#3 Av#_K #eeiY#Z K#gkb KZK #b#æ#j#LZ #e#lq#mgn c#i j#KZ nq:

1. Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144: Physical Stock taking of the above inventories was conducted by the management in presence of the auditors representative and its valuation was done by the company management except stock of stores & spares;

2. Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542: The detailed particulars against others debtors amounting to Taka 75,716,712 have not been furnished Under note # 23, it has been mentioned that payment of Tk. 37,250,621 was made as gratuity during the year for which necessary provisions in the prior years liability were not made and accounted for. The amount of shortfall in provision relating to previous years is adjusted during the year by way of prior year adjustment;

3. Reference Note # 27.04: Providend Fund, Tk. 9,817,080: During the year, the company has not transferred any fund on account of workers’ Provident Fund account and not repaid loan. That is the company has retained the money in an irregular manner;

4. Reference Note # 29: Interim Unpaid Dividend, Taka 960,208: 8% interim dividend was declared in 1984-1985. As the company could not earn profit in 1984-1985 no final dividend could be declared for which interim dividend paid and to be paid has been remaining unadjusted till 30.06.2007;

th#nZ, Dc#iv#3 AvfgZmg#ni Dci e#v#L#v c#v#bi Rb# K#gkb KZK c#`E c#Î bs SEC/CFD/9:5/99/15 ZwiL R#v#q#vix 17, 2008 Bs Gi Rev#e Bm#qvi KZK c#`E c#Î bs SAIL/SEC/2007-2008/157 ZwiL7#de#q#vix 27, 2008 Bs Gi gva#g th e#v#L#v c#v#b Kiv nq Zv K#gk#bi #bKU Mnb#h#vM# e#j #e#e#PZ nq#b;

bs- GmBm/GbtdmfgU/711/2008/

ZwiLt AvMó 25, 2009 Bs

thnZ, Dciv³ elqmgtni djkZtZ tLv hvq th, Bmqvi Rb 30, 2007 Bs ZwiL mgvß ermii Aw_K weeiYx IAS Abhvq cZ KiZtZ e nqgqQ weavq D³ Aw_K weeiYxZt Bmqviti e e Ae v mVK I Q (true and fair) fve cZdijZ nqib Z_v D³ i/c KgKvÜi gva'tg Bmqvi AvtjvP Rules Gi msikó weavb jsNb KitiQ, hv AvtjvP Ordinance Gi section 18 Gi m'úó jsNb;

thnZ, Bmqviti Dciv³ e_Zvi Rb Kigkb KZK cÎ mÎ bs- SEC/Enforcement/711/2008/759 ZwiL RjvB 06, 2008 Bs Gi gva'tg Bmqvi I Dnvi ciiPvjKMYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY kvbvi I ibvxi tbwUK Rvi Kiv nq Ges RjvB 27, 2008 Bs ZwiL D³ ibvxi AbôZ nq;

thnZ, D³ ibvxiZ vLjKZ Bmqviti cÎ bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva'tg DijiLZ e_Zv Z_v weavb jsNb msuvš th e vL v c vb Kiv nq ZvtZ Bmqviti D³ jsNb B"QvKZ etj cZxqgvb nq Z_v Bmqviti D³ e vL v mšvIRBk bv nIqv Kigkbi bKU MnbthvM etj wevPZ nqib;

thnZ, AvtjvP Bmqvi GKU cvejk vjgUW tKvúvbx Ges Dnvi ciiPvjKgÊjxi m mMY tKvúvxi cZibiaZKvix hviv mKDiiUR msuvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cii cvjtb Rb vq;

thnZ, mKDiiUR msuvš AvBb I Dnvi wea-weavb cii cvjtb 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 hvm Aciva; Ges

thnZ, Kigkbi wevPbvq, mKDiiUR msuvš AvBb I Dnvi wea-weavb cii cvjtb DijiLZ e_Zvi Rb, ciiRevRiti ksLjv, QZv Ges Rb v D³ Bmqviti e e vcbv ciiPvjKmn mKj ciiPvjKtK Rvigrbv Kiv ctqvRb I mgxPxb;

AZGe, thnZ, Kigkb, DijiLZ hveZxq elq wevPbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mškvaz] tZ c`È gZvetj:-

- (1) mnbvjx Avk BÜv÷R vjgUW Gi ciiPvjK Rbve tgv tgeviK Avjx Gi Dci 2 (B) j q UvKv Rvigrbv avh Kij hv AÎ Avt`ki 15 (ctbi) vbi gta mKDiiUR I G·tPÄ Kigkb Gi AbKtj BmKZ evsK WdU/tc-AWviti gva'tg Kigkb Rgv Kitz nte; Ges
- (2) G Avt`k Rvixi ZwiL ntZ Dciti DijiLZ mKDiiUR msuvš AvBb I Dnvi wea-weavb jsNb hZv`b Pjte Zvi ciz vbi Rb D³ Bmqviti ciiPvjK Rbve tgv tgeviK Avjx Gi Dci 10,000/- (k nrvv) UvKv AvZi³ Rvigrbv avh Kij hv Dciti (1) G DijiLZ cxvZtZ Kigkb Rgv Kitz ntej

mKDiiUR I G·tPÄ Kigkbi Avt`kvtg-

**tgv RqvDj nK tL`Kvi
tPqvigvb**

weZibt

Rbve tgv tgeviK Avjx, ciiPvjK
mnbvjx Avk BÜv÷R vjgUW

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK #m#v#j#x Avk BÜ#÷R #j#g#UW ‘issuer’ #nmv#e Af#f#nZ (AZtci ÔBm#qviÔ e#j D#j#LZ);

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.”;

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm#qvi Rb 30, 2007 Bs Zwi#L mgvß erm#i i Rb# c#ZKZ Av#_K #eeiY# Bm# K#i#Q hv #gmvm #K. Gg. n#m#v GÜ #Kvs, P#U#W GKvD#U#v#U#m (#eiaex #bix#K), KZK #bix#K n#q#Q Ges D# #bix#K c#Zôvb, #bix#K #ms#µ#vš Kvhw#` m#ú#v`b ceK GZ`ms#kó #bix#K c#Z#e`b Bm# K#i#Q;

th#nZ, Av#j#P# #bix#K GZ`ms#kó #bix#K c#Z#e`#b, Ab#v#b#i g#a#, #b#æ#v#3 AvfgZ e#`3 K#i#Q:

“1. Reference Note # 9: Taxation: Transaction relating to Income Tax have been disclosed in conventional manner following previous practice on consistent basis for which disclosure requirements under para 79-88 of BAS 12 could not be complied with.

2. Reference Note # 17.13: Contingent Liabilities: The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.”;

th#nZ, AvWU#i i Dc#iv#3 AvfgZ Q#v#I D#3 Av#_K #eeiY#Z K#gkb KZK #b#æ#j#LZ #e#lq#mgn c#i j#KZ nq:

1. Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144: Physical Stock taking of the above inventories was conducted by the management in presence of the auditors representative and its valuation was done by the company management except stock of stores & spares;

2. Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542: The detailed particulars against others debtors amounting to Taka 75,716,712 have not been furnished Under note # 23, it has been mentioned that payment of Tk. 37,250,621 was made as gratuity during the year for which necessary provisions in the prior years liability were not made and accounted for. The amount of shortfall in provision relating to previous years is adjusted during the year by way of prior year adjustment;

3. Reference Note # 27.04: Providend Fund, Tk. 9,817,080: During the year, the company has not transferred any fund on account of workers’ Provident Fund account and not repaid loan. That is the company has retained the money in an irregular manner;

4. Reference Note # 29: Interim Unpaid Dividend, Taka 960,208: 8% interim dividend was declared in 1984-1985. As the company could not earn profit in 1984-1985 no final dividend could be declared for which interim dividend paid and to be paid has been remaining unadjusted till 30.06.2007;

th#nZ, Dc#iv#3 AvfgZmg#ni Dci e#v#L#v c#v#bi Rb# K#gkb KZK c#`E c#Î bs SEC/CFD/9:5/99/15 ZwiL R#v#q#vix 17, 2008 Bs Gi Rev#e Bm#qvi KZK c#`E c#Î bs SAIL/SEC/2007-2008/157 ZwiL7#de#q#vix 27, 2008 Bs Gi gva#g th e#v#L#v c#v#b Kiv nq Zv K#gk#bi #bKU Mnb#h#vM# e#j #e#e#PZ nq#b;

bs- GmBm/Gbtdm#gU/711/2008/

ZwiLt AvMó 25, 2009 Bs

thnZ, Dciv³ weiqmgtni djK³ZtZ t³Lv hvq th, Bm³qvi Rb 30, 2007 Bs ZwiL mgvß erm³ii Aw³K weeiYx IAS Abhvq c³Z KiZtZ e³ n³q³Q weavq D³ Aw³K weeiYxZtZ Bm³qv³ii e³v³e Ae³v m³VK I³ Q (true and fair) fv³e c³Zd³ijZ nq³v Z³v D³ i/c KgKv³t³Üi gva³tg Bm³qvi Av³tjvP³ Rules Gi ms³kó weavb jsNb K³it³Q, hv Av³tjvP³ Ordinance Gi section 18 Gi m³úó jsNb;

thnZ, Bm³qv³ii Dciv³ e³ Zvi Rb³ K³igkb KZK c³í m³í bs- SEC/Enforcement/711/2008/759 ZwiL RjvB 06, 2008 Bs Gi gva³tg Bm³qvi I Dnvi c³iiPvjKMY³K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY³ kv³tbv I³ i³bvxi t³bvUK Rvi Kiv nq Ges RjvB 27, 2008 Bs ZwiL D³ i³bvxi Ab³ôZ nq;

thnZ, D³ i³bvxiZ³ v³LjKZ Bm³qv³ii c³í bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva³tg D³ijLZ e³ Zv Z³v weavb jsNb ms³µvš th e³v³L³v c³v³b Kiv nq Zv³tZ Bm³qv³ii D³ jsNb B³QvKZ e³tj cZ³xqgvb nq Z³v Bm³qv³ii D³ e³v³L³v m³tšvIRBk bv n³lqv³ K³igkb³ i³bKU Mnb³h³vM³ e³tj we³tePZ nqib;

thnZ, Av³tjvP³ Bm³qvi GK³U c³ve³ijK v³j³g³t³UW t³Kv³úvbx Ges Dnvi c³iiPvjKgÊ³jxi m³m³MY t³Kv³úvbx c³iZib³aZKvix hviv v³m³iKD³iiUR ms³µvš AvBb I Dnvi Aaxb RvixKZ we³ia³-weavb c³ii³c³v³j³tb³ Rb³ v³q³x;

thnZ, v³m³iKD³iiUR ms³µvš AvBb I Dnvi we³ia³-weavb c³ii³c³v³j³tb³ D³ Bm³qvi Gi e³e³-vcbv c³ii³PvjKmn mKj c³ii³Pvj³Ki D³ i/c e³ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k³w³-t³h³vM³ Aciva; Ges

thnZ, K³igkb³ i³we³tePbvq, v³m³iKD³iiUR ms³µvš AvBb I Dnvi we³ia³-weavb c³ii³c³v³j³tb³ D³ijLZ e³ Zvi Rb³, c³iRevR³i³ii ksLjv, v³QZv Ges Rb³-v³t³ D³ Bm³qv³ii e³e³-vcbv c³ii³PvjKmn mKj c³ii³PvjK³tK R³igv³bv Kiv c³qv³Rb I mg³xP³x;

AZGe, thnZ, K³igkb, D³ijLZ hveZxq we³lq we³tePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms³t³k³waZ] t³Z c³È v³gZve³tj:-

- (1) t³mbv³jx Avk BÜ³v÷R v³j³g³t³UW Gi c³iiPvjK v³g³t³mm iv³teqv Avn³g³ Gi Dci 2 (B) j³v³ UvKv R³igv³bv avh³ Kij hv A³í Av³t³ki 15 (c³tb³i) v³t³bi g³ta³ v³m³iKD³iiUR I G³·t³PÄ K³igkb³ Gi AbK³tj Bm³KZ e³vsK WdU/tc-AW³t³ii gva³tg K³igkb³ Rgv KiZ n³te; Ges
- (2) G Av³t³k Rvixi ZwiL n³tZ Dc³i D³ijLZ v³m³iKD³iiUR ms³µvš AvBb I Dnvi we³ia³-weavb jsNb hZ³v³b Pj³te Zvi c³iZ v³t³bi Rb³ D³ Bm³qv³ii c³iiPvjK v³g³t³mm iv³teqv Avn³g³ Gi Dci 10,000/- (k³ n³v³vi) UvKv Av³Z³i³ R³igv³bvI avh³ Kij hv Dc³i (1) G D³ijLZ c³x³iZ³tZ K³igkb³ Rgv KiZ n³te]

v³m³iKD³iiUR I G³·t³PÄ K³igkb³ i³Av³t³k³µt³g-

**t³gvt v³RqvDj nK t³L³v³Kvi
t³Pqv³ig³v³b**

weZibt

v³g³t³mm iv³teqv Avn³g³, c³iiPvjK
t³mbv³jx Avk BÜ³v÷R v³j³g³t³UW

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK #mnbvjx Avk BÜv÷R #j#g#UW ‘issuer’ #nmv#e Af#nZ (AZtci ÔBm“qviÔ e#j D#j#LZ);

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G D#jL i#q#Q 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.”;

th#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm“qvi Rb 30, 2007 Bs Zwi#L mgvß erm#i Rb“ c“ZKZ Av#K #eeiYx Bm“ K#i#Q hv #gmvm #K. Gg. n#m#b GÜ #Kvs, P#UWw GKvD#U“v#U#m (#eiaex #bix#K), KZK #bix#K n#q#Q Ges D³ #bix#Kv c#Zôvb, #bix#Kv ms#vš Kvh#v` m#úv`b ceK GZ`ms#kó #bix#Kv c#Z#e`b Bm“ K#i#Q;

th#nZ, Av#jvP“ #bix#K GZ`ms#kó #bix#Kv c#Z#e`#b, Ab“v#b“i g#a“, #b#æv³ A#fgZ e“³ K#i#Q:

“1. Reference Note # 9: Taxation: Transaction relating to Income Tax have been disclosed in conventional manner following previous practice on consistent basis for which disclosure requirements under para 79-88 of BAS 12 could not be complied with.

2. Reference Note # 17.13: Contingent Liabilities: The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.”;

th#nZ, A#WU#i#i Dc#iv³ A#fgZ Q#v#l D³ Av#K #eeiYx#Z K#gkb KZK #b#æj#LZ #e#lqmg#n c#i j#KZ nq:

1. Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144: Physical Stock taking of the above inventories was conducted by the management in presence of the auditors representative and its valuation was done by the company management except stock of stores & spares;

2. Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542: The detailed particulars against others debtors amounting to Taka 75,716,712 have not been furnished Under note # 23, it has been mentioned that payment of Tk. 37,250,621 was made as gratuity during the year for which necessary provisions in the prior years liability were not made and accounted for. The amount of shortfall in provision relating to previous years is adjusted during the year by way of prior year adjustment;

3. Reference Note # 27.04: Providend Fund, Tk. 9,817,080: During the year, the company has not transferred any fund on account of workers’ Provident Fund account and not repaid loan. That is the company has retained the money in an irregular manner;

4. Reference Note # 29: Interim Unpaid Dividend, Taka 960,208: 8% interim dividend was declared in 1984-1985. As the company could not earn profit in 1984-1985 no final dividend could be declared for which interim dividend paid and to be paid has been remaining unadjusted till 30.06.2007;

th#nZ, Dc#iv³ A#fgZmg#ni Dci e“vL“v c`v#bi Rb“ K#gkb KZK c`È c#Î bs SEC/CFD/9:5/99/15 ZwiL R#bqvix 17, 2008 Bs Gi Rev#e Bm“qvi KZK c`È c#Î bs SAIL/SEC/2007-2008/157 ZwiL7#de“qvix 27, 2008 Bs Gi gva#g th e“vL“v c`vb Kiv nq Zv K#gk#bi #bKU Mnb#h#vM“ e#j #e#e#PZ nq#b;

þhñZn, Dcþiv³ ðelqmgñi djkñZþZ þ`Lv hvq th, Bmñqi Rb 30, 2007 Bs ZwiþL mgvß ermñi Aww_K ðeeiYñ IAS Abhvqx cñZ KiþZ eññ þñqþQ ðeavq D³ Aww_K ðeeiYñþZ Bmñqñi eñe Aeñv mñVK I ññQ (true and fair) fvñe cñZñjZ nqñb Zñv D³ jñc KgKñvñi gvañg Bmñqi AvñjñvPñ Rules Gi mññkó ðeavb jñNb KñiþQ, hv AvñjñvPñ Ordinance Gi section 18 Gi mññó jñNb;

ჰაზ, ბმ"ყაი i Dciv³ e" _Zvi Rb" Kᵛgkb KZK cî mî bs- SEC/Enforcement/711/2008/759 ZwiL RjvB 06, 2008 Bs Gi gva"tg Bm"qvi I Dnvi ciPjKMYჰK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kvჰv I ᵛbvx i ᵛbwUk Rwi Kiv nq Ges RjvB 27, 2008 Bs ZwiჰL D³ ᵛbvx AbiôZ nq;

th#nZ, D³ 'ibvbxZ `wLjKZ Bm"q#i i cÎ bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva'tg D#jwLZ e"Zv Z\_y wearb jsNb msµvš th e"vL"v c`vb Kiv nq Z#Z Bm"q#i i D³ jsNb B"QvKZ e#j cZxqgwb nq Z_y Bm"q#i i D³ e"vL"v m#švIRbK bv nIqvg K#gk#bi wBKU Mnb#hvM" e#j #e#eiPZ nqwb;

h#nZ, A#jvP" Bm"qvi GKU cvejk j#g#UW tKvúvbx Ges Dnvi ciiPvjKgÊjxi m`m"MY tKvúvxi ciZibiaZKvix hviv
müKDiiUR msuſš A#Bb I Dnvi Aaxb RvixKZ leia-learb ciicvj#bi Rb" `vqx;

10. *h*h#nZ, *m*mKD*i*iUR *m*s*μ*š A*v*Bb I D*n*vi *w*ea-*w*ea*b* ci*i*c*v*j#b D³ B*m*q*v*i Gi e⁻e⁻*v*cb*v* ci*i*P*v*jK*m*n mK*j* ci*i*P*v*j#K*i* D³i*c*
 e⁻ Z*v* Securities and Exchange Ordinance, 1969 Gi section 22 Gi A*a*x*b* k*w**w*⁻*h*h*m* Ac*i*va; Ges

h†h†nZ, K†g†k†b†i† w†e†t†e†P†b†v†q, m†m†K†D†i†i†U†R† m†s†μ†v†š† A†v†B†b† I† D†n†v†i† w†e†a†-†w†e†a†b† c†i†i†c†v†j†b† D†i†j†i†L†Z† e†_†Z†i† R†b†, c†i†R†e†v†R†v†i†i† k†s†L†j†v, "†Q†Z†v† G†e†s† R†b†_†v††_†D†3† B†m†q†v†i†i† e†e†_†v†c†b†v† c†i†i†P†v†j†K†m†n† m†K†j† c†i†i†P†v†j†K††K† R†i†g†i†v†b† K†i†v† c††q†v†R†b† I† m†q†x†P†b†;

AZGe, tmtnZ, Kigkb, DijiLZ hveZiq weiq weqPbiceK, Securities and Exchange Ordinance, 1969 Gi section 22
[hv The Securities and Exchange (Amendment) Act, 2000 Øviv msqkwaZ] ‡Z c`È ¶qZveqj:-

- (1) ɸmɪvɪj x Avk BŪv ÷ R ɸj ɸg ɸUW Gi cɪɪPɪjK ɸgm bɪvɛnv cɪɸUvqɪx Gi Dci 2 (`B) j ɸUvKv Rɪɪɸvɪv avh` Kij hv AĪ Avɸ`ɸki 15 (cɸbi) ɸ`ɸbi ɸɸa` ŌmɪKDɪɪɪUR I G · ɸPĀ Kɪɸkbŏ Gi AbKɸj Bm`KZ e`vsK Wvdu/ɸc-AWɸiɪ gva`ɸg Kɪɸkɸb Rɸv KiɸZ nɸe; Ges
- (2) G Avɸ`k Rvixi ZvɪɪL nɸZ Dcɸi DɪjɪLZ ɸmɪKDɪɪɪUR mɸμvš AvBb I Dnvi ɸeɪa-ɸeavb jsNb hZɪ`b Pjɸe Zvi cɪZ ɸ`ɸbi Rb` D³ Bm`qɸiɪ cɪɪPɪjK ɸgm bɪvɛnv cɪɸUvqɪx Gi Dci 10,000/- (`k nɪRvi) UvKv AɪZɪɪ³ Rɪɪɸvɪɪ avh` Kij hv Dcɸi (1) G DɪjɪLZ cɪxɪZɸ Kɪɸkɸb Rɸv KiɸZ nɸe|

wmKDwiUR I G · ‡PÄ Kwgk‡bi Av‡`kμ‡g-

†gvt wRqvDj nK ‡Lvb`Kvi
‡Pqvigvb

weZibt

Wgm bWenv cv†Uvqix, cWiPvjK
‡mvbvjx Avk BŪWw ÷ R wjq†UW