bs- GmBwm/Gb‡dvm‡g›U/711/2008/685 ‡iwR÷vW GwW

ZvwiL: AvMó 25, 2009 Bs

Rbve †gvt bi“j Bmjvg cv‡Uvqvix, ‡Pqvig¨vb I e¨e¯'vcbv cwiPvjK
wg‡mm kvgQbvnvi, cwiPvjK
wg‡mm gnwmbv cv‡Uvqvix, cwiPvjK
Rbve ‡gvt gvneeyi ingvb cv‡Uvqvix, cwiPvjK
Rbve Rvdi Avn‡g` cv‡Uvqvix, cwiPvjK
Rbve †gvt †gveviK Avjx, cwiPvjK
wg‡mm iv‡eqv Avn‡g`, cwiPvjK
wgm bwenv cv‡Uvqvix, cwiPvjK
‡mvbvjx Avk BÛvw÷R wjwg‡UW
jvj feb, 18 ivRDK GwfwbD, XvKv- 1000

welq: **Av‡`k**

g‡nv`q,

Kwgk‡bi AvMó 25, 2009 Bs Zvwi‡Li Av‡`k bs GmBwm/Gb‡dvm‡g›U/711/2008/677 n‡Z GmBwm/Gb‡dvm‡g›U/711/2008/684 Gi mZ¨wqZ Abywjwc Avcbvi AeMwZ I c‡qvRbxq e¨e¯'v Mn‡bi Rb¨ GZ`ms‡M msh³ Kiv n‡jv|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi Av‡`kµ‡g-

†gvt gbmyi ingvb
Dc-cwiPvjK

weZibt

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

AeMwZi Rb¨ Abywjwct

1. wbevnx cwiPvjK (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/711/2008/ **ZvwiLt AvMó 25, 2009 Bs**

<u>Av‡`k</u>

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK ‡mvbvjx Avk BÛvw÷R 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 ‡K. Gg. nvmvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡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:

"1. <u>Reference Note # 9: Taxation:</u> 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. <u>Reference Note # 17.13: Contingent Liabilities:</u> The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.";

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

1. <u>Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144:</u> 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. <u>Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542:</u> 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. <u>Reference Note # 27.04: Providend Fund, Tk. 9,817,080:</u> 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. <u>Reference Note # 29: Interim Unpaid Dividend, Taka 960,208:</u> 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;

‡h‡nZz, Dc‡iv³ AwfgZmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/9:5/99/15 ZvwiL Rvbqvix 17, 2008 Bs Gi Rev‡e Bm¨yqvi KZK c`Ë cÎ bs SAIL/SEC/2007-2008/157 ZvwiL7†de"qvix 27, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/711/2008/ **ZvwiLt AvMó 25, 2009 Bs**

‡h‡nZ, Dc‡iv³ wel‡q Kwgk‡bi djk"wZ‡Z †`Lv hvq †h, Bm¨yi Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Avw_©K weeiYx IAS Abyhvqx c¯ÍZ Ki‡Z e¨_© n‡q‡Q weavq D³ Avw_©K weeiYx‡Z Bm¨yi‡ii Ae¯'v m¤ú‡K© mwVK I ¯^"Q (true and fair) fv‡e cÖwZdwjZ nqwb Z_v D³ iƒc KgKv‡Ûi gva¨‡g Bm¨yi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨yi‡ii Dc‡iv³ e¨_©Zvi Rb¨ Kwgkb KZ©K cÎ mÎ bs- SEC/Enforcement/711/2008/759 ZvwiL RyjvB 06, 2008 Bs Gi gva¨‡g Bm¨yi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges RyjvB 27, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjK…Z Bm¨yi‡ii cÎ bs SAIL/SEC/2008-2009/496 ZvwiL RyjvB 27, 2008 Bs Gi gva¨‡g DwjøwLZ e¨_©Zv Z_v weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨yi‡ii D³ jsNb B"QvK…Z e‡j cZxqgvb nq Z_v Bm¨yi‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨yi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cÖwZwbwaZKvix hvi wmwKDwiwUR msµvšÍ AvBb I Dnvi Aaxb RvixK…Z wewa-weavb cwicvj‡bi Rb¨ `vqx;

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨yi Gi e¨e¯'vcbv cwiPvjKmn mKj cwiPvj‡Ki D³iƒc e¨_©Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯Í‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjøwLZ e¨_©Zvi Rb¨, cÖRvZš¿‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_© D³ Bm¨yi‡ii e¨e¯'vcbv cwiPvjKmn mKj cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjøwLZ hveZxq wel‡q we‡ePbvc~e©K, 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) ‡mvbvjx Avuk BÛvw÷R wjwg‡UW Gi ‡Pqvig¨vb I e¨e¯'vcbv cwiPvjK Rbve †gvt bi"j Bmjvg cv‡Uvqvix Gi Dci 2 (`B) 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 WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZvwiL n‡Z Dc‡i DwjøwLZ wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cÖZ w`‡bi Rb¨ D³ Bm¨yi‡ii ‡Pqvig¨vb I e¨e¯'vcbv cwiPvjK Rbve †gvt bi"j Bmjvg cv‡Uvqvix Gi Dci 10,000/- (`k nvRvi) UvKv AwZwi³ Rwigvbv I 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>

Rbve †gvt bi"j Bmjvg cv‡Uvqvix, ‡Pqvig¨vb I e¨e¯'vcbv cwiPvjK
‡mvbvjx Avuk BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/711/2008/ **ZwiLt AvMó 25, 2009 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK ‡mvbvjx Avk BÛvwóªR wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjwLZ);

‡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.";

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

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‡h‡nZ, Dc‡iv³ AwfgZmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/9:5/99/15 ZwiL Rvbqvix 17, 2008 Bs Gi Rev‡e Bm¨yqvi KZK c`Ë cÎ bs SAIL/SEC/2007-2008/157 ZwiL7†de«qvix 27, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/711/2008/ **ZvwiLt AvMó 25, 2009 Bs**

‡h‡nZ, Dc‡iv³ wel‡q mgq‡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 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/711/2008/759 ZvwiL RjvB 06, 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 Rwi Kiv nq Ges RjvB 27, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨¨qv‡ii cÎ bs SAIL/SEC/2008-2009/496 ZvwiL RjvB 27, 2008 Bs Gi gva¨‡g DwjwLZ 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‡šÍvIRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨¨qvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvj‡Ki D³ iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Acivа; 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‡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) ‡mvbvjx Avk BÛwó÷R wjwg‡UW Gi cwiPvjK wg‡mm kvgQbvnvi Gi Dci 2 (`B) 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 WvdU/†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 msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨¨qv‡ii cwiPvjK wg‡mm kvgQbvnvi Gi Dci 10,000/- (`k nvRvi) UvKv AwZwi³ RwigvbvI avh¨ Kij hv Dc‡ii (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

wZibt

wg‡mm kvgQbvnvi, cwiPvjK
‡mvbvjx Avk BÛwó÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/711/2008/ **ZwiLt AvMó 25, 2009 Bs**

<u>Av‡`k</u>

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

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‡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:

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

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‡h‡nZ, Dc‡iv³ AwfgZmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/9:5/99/15 ZwiL Rvbqvix 17, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs SAIL/SEC/2007-2008/157 ZwiL7†de"qvix 27, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/711/2008/ **ZvwiLt AvMó 25, 2009 Bs**

‡h‡nZ, Dc‡iv³ wel‡q mgv‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨vqvi 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¨vqv‡ii ev¯'e Ae¯'v mwVK I ¯”Q (true and fair) fv‡e cÖwZdwjZ nqwb Z_v D³ iƒc KgKv‡Ûi gva¨‡g Bm¨vqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨vqv‡ii Dc‡iv³ e¨_©Zvi Rb¨ Kwgkb KZ©K cÎ mÎ bs- SEC/Enforcement/711/2008/759 ZvwiL RjvB 06, 2008 Bs Gi gva¨‡g Bm¨vqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges RjvB 27, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨vqv‡ii cÎ bs SAIL/SEC/2008-2009/496 ZvwiL RjvB 27, 2008 Bs Gi gva¨‡g DwjwLZ e¨_©Zv Z_v weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv‡Z Bm¨vqv‡ii D³ jsNb B"QvKZ e‡j cZxqgvb nq Z_v Bm¨vqv‡ii D³ e¨vL¨v m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨vqvi 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¨vqvi Gi e¨e¯'vcbv cwiPvjKmn mKj cwiPvj‡Ki D³ iƒc e¨_©Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯‡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¨vqv‡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) ‡mvbvjx Avuk BÛvw÷R wjwg‡UW Gi cwiPvjK wg‡mm gnwmbv cv‡Uvqvix Gi Dci 2 (`B) 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¨vKZ e¨vsK WªvdU/†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¨vqv‡ii cwiPvjK wg‡mm gnwmbv cv‡Uvqvix Gi Dci 10,000/- (`k nvRvi) 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

weZibt

wg‡mm gnwmbv cv‡Uvqvix, cwiPvjK
‡mvbvjx Avuk BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/711/2008/ **ZwiLt AvMó 25, 2009 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK ‡mvbvjx Avk BÛw÷R wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi Rb 30, 2007 Bs Zwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm ‡K. Gg. nvmvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewaex wbixÿK), KZK wbixÿxZ n‡q‡Q Ges D³ wbixÿv cwZôvb, wbixÿv msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbixÿv cwZ‡e`b Bm¨ K‡i‡Q;

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

"1. <u>Reference Note # 9: Taxation:</u> 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. <u>Reference Note # 17.13: Contingent Liabilities:</u> The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.";

‡h‡nZ, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Aw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ welqmgn cwijwÿZ nq:

1. <u>Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144:</u> 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. <u>Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542:</u> 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. <u>Reference Note # 27.04: Providend Fund, Tk. 9,817,080:</u> 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. <u>Reference Note # 29: Interim Unpaid Dividend, Taka 960,208:</u> 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;

‡h‡nZ, Dc‡iv³ AwfgZmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/9:5/99/15 ZwiL Rvbqvix 17, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs SAIL/SEC/2007-2008/157 ZwiL7†de"qvix 27, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

Pjgvb............cvZv- 2

bs- GmBwm/Gb‡dvm©‡g›U/711/2008/ **ZvwiLt AvMó 25, 2009 Bs**

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi Rb 30, 2007 Bs Zvwi‡L mgvß erm‡ii Awb_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Awb_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/711/2008/759 ZvwiL RjvB 06, 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 27, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs SAIL/SEC/2008-2009/496 ZvwiL RjvB 27, 2008 Bs Gi gva¨‡g DwjwLZ 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‡švlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

‡h‡nZ, Av‡jvP¨ Bm¨qvi GKwU cvewjK wjwg‡UW †Kv¤úvbx Ges Dnvi cwiPvjKgÊjxi m`m¨MY †Kv¤úvbxi cwZwbwaZKvix hvix 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¨ 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‡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) ‡mvbvjx Avk BÛv÷R wjwg‡UW Gi cwiPvjK Rbve ‡gvt gvneei ingvb cv‡Uvqvix Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e; Ges

(2) G Av‡`k Rvixi ZvwiL 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 ‡gvt gvneei ingvb cv‡Uvqvix Gi Dci 10,000/- (`k nvRvi) UvKv AwZwi³ Rwigvbv I 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 ‡gvt gvneei ingvb cv‡Uvqvix, cwiPvjK
‡mvbvjx Avk BÛv÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/711/2008/ **ZwiLt AvMó 25, 2009 Bs**

Av‡`k

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

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‡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:

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‡h‡nZ, Dc‡iv³ AwfgZmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/9:5/99/15 ZwiL Rvbqvix 17, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs SAIL/SEC/2007-2008/157 ZwiL7†de"qvix 27, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm‡g›U/711/2008/ **ZvwiLt AvMó 25, 2009 Bs**

‡h‡nZ, Dc‡iv³ welqmg‡ni djk“wZ‡Z †`Lv hvq †h, Bm¨qvi Rb 30, 2007 Bs Zwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯”Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¡c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/711/2008/759 ZwiL RjvB 06, 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 Rwi Kiv nq Ges RjvB 27, 2008 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva¨‡g DwjwLZ 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‡švlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

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

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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:-

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(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 Rvdi Avn‡g` cv‡Uvqvix Gi Dci 10,000/- (`k nvRvi) UvKv AwZwi³ Rwigvbv I 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

weZibt

Rbve Rvdi Avn‡g` cv‡Uvqvix, cwiPvjK
‡mvbvjx Avk BÛw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm©‡g›U/711/2008/ **ZwiLt AvMó 25, 2009 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK ‡mvbvjx Avk BÛvw÷R wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjøwLZ);

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

"1. <u>Reference Note # 9: Taxation:</u> 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.

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‡h‡nZ, Dc‡iv³ AwfgZmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/9:5/99/15 ZwiL Rvbqvix 17, 2008 Bs Gi Rev‡e Bm¨yqvi KZK c`Ë cÎ bs SAIL/SEC/2007-2008/157 ZwiL7†de"qvix 27, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

Pjgvb............cvZv- 2

bs- GmBwm/Gb‡dvm©‡g›U/711/2008/ **ZvwiLt AvMó 25, 2009 Bs**

‡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/711/2008/759 ZvwiL RjvB 06, 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 27, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ bs SAIL/SEC/2008-2009/496 ZvwiL RjvB 27, 2008 Bs Gi gva¨‡g DwjwLZ 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‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvj‡Ki D³ 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 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) ‡mvbvjx Avk BÛvw÷R wjwg‡UW Gi cwiPvjK Rbve †gvt †gvevwiK Avjx Gi Dci 2 (`B) 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 WªvdU/†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 msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨qv‡ii cwiPvjK Rbve †gvt †gvevwiK Avjx Gi Dci 10,000/- (`k nvRvi) UvKv AwZwi³ Rwigvbv I 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

weZibt

Rbve †gvt †gvevwiK Avjx, cwiPvjK
‡mvbvjx Avk BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/711/2008/ **ZwiLt AvMó 25, 2009 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK ‡mvbvjx Avk 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 ‡K. Gg. nvmvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš— Kvhw` 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‡æv³ AwfgZ e¨³ K‡i‡Q:

"1. <u>Reference Note # 9: Taxation:</u> 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. <u>Reference Note # 17.13: Contingent Liabilities:</u> The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.";

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

1. <u>Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144:</u> 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. <u>Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542:</u> 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. <u>Reference Note # 27.04: Providend Fund, Tk. 9,817,080:</u> 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. <u>Reference Note # 29: Interim Unpaid Dividend, Taka 960,208:</u> 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;

‡h‡nZ, Dc‡iv³ AwfgZmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/9:5/99/15 ZwiL Rvbqvix 17, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs SAIL/SEC/2007-2008/157 ZwiL7†de"qvix 27, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/711/2008/ **ZvwiLt AvMó 25, 2009 Bs**

‡h‡nZ, Dc‡iv³ wel‡q mgš^‡qi 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 msw kó 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 KZ©K cÎ mÎ bs- SEC/Enforcement/711/2008/759 ZvwiL RjvB 06, 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 †bvwUk Rvwi Kiv nq Ges RjvB 27, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `vwLjKZ Bm¨¨qv‡ii cÎ bs SAIL/SEC/2008-2009/496 ZvwiL RjvB 27, 2008 Bs Gi gva¨‡g DwjwLZ 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‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨¨qvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvj‡Ki D³ 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¨, cvRvRv‡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) ‡mvbvjx Avk BÛvw÷R wjwg‡UW Gi cwiPvjK wg‡mm iv‡eqv Avn‡g` Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Ô Gi AbK‡j Bm¨KZ e¨vsK WvdU/†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 msµvš— AvBb I Dnvi wewa-weavb jsNb hZw`b Pj‡e Zvi cwZ w`‡bi Rb¨ D³ Bm¨¨qv‡ii cwiPvjK wg‡mm iv‡eqv Avn‡g` Gi Dci 10,000/- (`k nvRvi) 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>

wg‡mm iv‡eqv Avn‡g`, cwiPvjK
‡mvbvjx Avk BÛvw÷R wjwg‡UW

bs- GmBwm/Gb‡dvm‡g›U/711/2008/ **ZwiLt AvMó 25, 2009 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK ‡mvbvjx Avk BÛw÷R wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi Rb 30, 2007 Bs Zwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm ‡K. Gg. nvmvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K), KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

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

"1. <u>Reference Note # 9: Taxation:</u> 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. <u>Reference Note # 17.13: Contingent Liabilities:</u> The company has not disclosed any contingent liabilities in accordance with paragraph 86 of BAS-37.";

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

1. <u>Reference Note # 20..02: Stock of Finished Goods, TK. 114,979,144:</u> 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. <u>Reference Note # 21.04: Sundry Debtors (Local) Tk. 123,616,542:</u> 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. <u>Reference Note # 27.04: Providend Fund, Tk. 9,817,080:</u> 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. <u>Reference Note # 29: Interim Unpaid Dividend, Taka 960,208:</u> 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;

‡h‡nZ, Dc‡iv³ AwfgZmg‡ni Dci e¨vL¨v c`v‡bi Rb¨ Kwgkb KZK c`Ë cÎ bs SEC/CFD/9:5/99/15 ZwiL Rvbqvix 17, 2008 Bs Gi Rev‡e Bm¨qvi KZK c`Ë cÎ bs SAIL/SEC/2007-2008/157 ZwiL7†de«qvix 27, 2008 Bs Gi gva¨‡g †h e¨vL¨v c`vb Kiv nq Zv Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

bs- GmBwm/Gb‡dvm©‡g›U/711/2008/ **ZwiLt AvMó 25, 2009 Bs**

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi Rb 30, 2007 Bs Zwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ 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/711/2008/759 ZwiL RjvB 06, 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 Rwi Kiv nq Ges RjvB 27, 2008 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, D³ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ bs SAIL/SEC/2008-2009/496 ZwiL RjvB 27, 2008 Bs Gi gva¨‡g DwjwLZ 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‡švlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi e¨e¯vcbv cwiPvjKmn mKj cwiPvj‡Ki D³ iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb 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‡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) ‡mvbvjx Avk BÛw÷R wjwg‡UW Gi cwiPvjK wgm bwenv cv‡Uvqvix Gi Dci 2 (`B) 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 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 wgm bwenv cv‡Uvqvix Gi Dci 10,000/- (`k nvRvi) 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>

wgm bwenv cv‡Uvqvix, cwiPvjK
‡mvbvjx Avk BÛw÷R wjwg‡UW