

bs- GmBm/Gb $\dagger$ dm $\dagger$ g>U/729/2008/

$\dagger$ iR $\div$ W

G $\mathbb{W}$

Z $\mathbb{W}$ iL: Rvbqix 14, 2009 Bs

Rbve Wt G. $\dagger$ K. Gg. G. g $\mathbb{Z}$ b, $\dagger$ Pqvig $\mathbb{V}$ b I e $\overline{\text{e}}$ $\mathbb{V}$ cbv c $\mathbb{W}$ iPvjK

Rbve $\mathbb{V}$ i $\mathbb{W}$ k $\mathbb{V}$ g $\mathbb{Z}$ b, c $\mathbb{W}$ iPvjK

Rbve R $\mathbb{g}$ i $\mathbb{A}$ x $\mathbb{b}$, c $\mathbb{W}$ iPvjK

Rbve G. $\dagger$ K. Gg. G. e $\mathbb{V}$ $\dagger$ Zb, c $\mathbb{W}$ iPvjK

Rbve Rbve G. $\dagger$ K. Gg. G. e $\mathbb{W}$ mZ, c $\mathbb{W}$ iPvjK

dvgv $\dagger$ K $\mathbb{V}$ B $\mathbb{U}$ ib $\mathbb{V}$ kbvj $\mathbb{W}$ j $\mathbb{W}$ g $\dagger$ UW

e $\mathbb{W}$ m $\mathbb{V}$ # 50/1, c $\mathbb{V}$ b $\mathbb{V}$ c $\mathbb{E}$ b j $\mathbb{V}$ Bb

X $\mathbb{V}$ K $\mathbb{V}$ -1000

$\mathbb{W}$ elq: **A $\mathbb{V}$ $\dagger$ $\mathbb{k}$**

g $\dagger$ n $\mathbb{V}$ $\mathbb{Q}$,

K $\mathbb{W}$ gk $\dagger$ bi Rvbqix 14, 2009 Bs Z $\mathbb{W}$ i $\dagger$ Li A $\mathbb{V}$ $\dagger$ $\mathbb{k}$ bs GmBm/Gb $\dagger$ dm $\dagger$ g>U/729/2008/42-46 Gi mZ $\mathbb{W}$ qZ
Ab $\mathbb{W}$ j $\mathbb{W}$ c Avc $\mathbb{V}$ i Ae $\mathbb{M}$ $\mathbb{Z}$ i I c $\dagger$ qvRbxq e $\overline{\text{e}}$ $\mathbb{V}$ Mn $\dagger$ bi Rb $\mathbb{V}$ GZ $\mathbb{V}$ ms $\dagger$ M msh³ Kiv n $\dagger$ j $\mathbb{V}$]

$\mathbb{W}$ m $\mathbb{W}$ KD $\mathbb{W}$ i $\mathbb{U}$ R I G $\mathbb{V}$ $\cdot$ $\dagger$ P $\mathbb{A}$ K $\mathbb{W}$ gk $\dagger$ bi A $\mathbb{V}$ $\dagger$ $\mathbb{k}$ μ $\dagger$ g

$\dagger$ gvt gbmi ingvb

Dc-c $\mathbb{W}$ iPvjK

$\mathbb{W}$ eZibt

ca $\mathbb{V}$ b $\mathbb{W}$ be $\mathbb{V}$ n $\mathbb{X}$ KgKZ $\mathbb{V}$, X $\mathbb{V}$ K $\mathbb{V}$ óK G $\mathbb{V}$ $\cdot$ $\dagger$ P $\mathbb{A}$ $\mathbb{W}$ j $\mathbb{W}$ g $\dagger$ UW

ca $\mathbb{V}$ b $\mathbb{W}$ be $\mathbb{V}$ n $\mathbb{X}$ KgKZ $\mathbb{V}$, P $\mathbb{A}$ $\mathbb{E}$ m $\mathbb{V}$ g óK G $\mathbb{V}$ $\cdot$ $\dagger$ P $\mathbb{A}$ $\mathbb{W}$ j $\mathbb{W}$ g $\dagger$ UW

Ae $\mathbb{M}$ $\mathbb{Z}$ i Rb $\mathbb{V}$ Ab $\mathbb{W}$ j $\mathbb{W}$ ict

1. $\mathbb{W}$ be $\mathbb{V}$ n $\mathbb{X}$ c $\mathbb{W}$ iPvjK (A $\mathbb{V}$ i G $\hat{\mathbb{U}}$ $\mathbb{W}$), GmBm
2. $\mathbb{W}$ be $\mathbb{V}$ n $\mathbb{X}$ c $\mathbb{W}$ iPvjK ($\mathbb{W}$ mA $\mathbb{V}$ B), GmBm
3. $\mathbb{W}$ be $\mathbb{V}$ n $\mathbb{X}$ c $\mathbb{W}$ iPvjK (A $\mathbb{V}$ Bb), GmBm
4. c $\mathbb{W}$ iPvjK ($\mathbb{W}$ mGd $\mathbb{W}$), GmBm
5. c $\mathbb{W}$ iPvjK (GgA $\mathbb{V}$ BGm), GmBm
6. c $\mathbb{V}$ e $\mathbb{W}$ jK $\dagger$ idv $\dagger$ i $\mathbb{Y}$ i $\mathbb{A}$ g, GmBm
7. $\dagger$ Pqvig $\mathbb{V}$ b g $\dagger$ n $\mathbb{V}$ $\mathbb{Q}$ i $\mathbb{V}$ $\mathbb{B}$ i, GmBm

2009 Bs

Av`k

h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK d#gv#Kv B#Uvib`vkbvj #j#g#UW ‘issuer’ #nmv#e A#f#nZ (AZtci #Bm`qvi# etj D#j#LZ);

h#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.”;

h#nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi Rb 30, 2007 ZwiltL mgv# erm#ii Rb` c`ZKZ A#\_K #eeiYx Bm` K#i#Q hv tgmvm Gg. Avn#g` G# tKvs, P#UvW GKvD#U`#Um (#e#ae# #bix#K) KZK #bix#Z n#q#Q Ges D³ #bix#v c#Z#b, #bix#v ms#v#Š Kvhw` m#úv`b ceK GZ`ms#k# #bix#v c#Z#e`b Bm` K#i#Q;

h#nZ, Av#j#P` #bix#v c#Z#e`#b, Ab`v#b`i g#a`, K#Zcq #b#Um (Notes) Gi c#Z K#gk#bi `#ó AvK#LZ n#q#Q, hvi d#k#Z#Z #`Lv hvq th, Rb 30, 2007 ZwiltL mgv# erm#ii A#\_K #eeiYx#Z Bm`qv#ii e`e Ae`v m#VK I `”Q (true and fair) f#te c#Zd#jZ nq#b Z\_v D<sup>3</sup> i#c KgKv#Úi gva`tg Bm`qvi Av#j#P` Rules Gi ms#k# #eavb j#Nb K#i#Q, hv Av#j#P` Ordinance Gi section 18 Gi m`ú# j#Nb;

h#nZ, Bm`qv#ii Dc#iv<sup>3</sup> e`_Zvi Rb` K#gkb KZK c# m# bs- SEC/Enforcement/729/2008/1245 ZwiltL #m#P#i 16, 2008 Gi gva`tg Bm`qvi I Dnvi e`e`vcbv c#iPvjKmn c#iPvjKgÚjxi m`m`MY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv#b I #bvx#i #b#Uk Rv#i Kiv nq Ges #bvx#i ZwiltL #baw#Z nq A#±#ei 23, 2008, #KŠ D³ #b#Uk K#gk#bi #bKU A#ejKZ Ae`vq tdir Av#m;

h#nZ, AZtci K#gkb, Dnvi c# m# bs- SEC/Enforcement/729/2008/1428 ZwiltL A#±#ei 30, 2008 Gi gva`tg #bvx#i ZwiltL #baw#Z nq b#f#i 23, 2008, #KŠ G#f#i#I D<sup>3</sup> #b#Uk K#gk#bi #bKU A#ejKZ Ae`vq tdir Av#m;

h#nZ, cieZ#Z K#gkb, Bm`qv#ii #VK#b c#ieZ#bi #elq#U AeMZ n#qvq, Dnvi c# m# bs- SEC/Enforcement/729/2008/1439 ZwiltL b#f#i 05, 2008 Gi gva`tg K#gk#bi Dc#iv³ #b#Ukmgn Bm`qv#ii bZb #VK#b#q #cib K#i, #KŠ Bm`qvi, #baw#Z #bvx#Z Dc#`Z n#Z Z\_v #Kvb e`vL`v `vLj Ki#Z e`\_ n#q#Q hv K#gk#bi #bKU B`QvKZ etj #e#e#PZ n#q#Q;

h#nZ, #m#KD#i#UR ms#v#Š AvBb I Dnvi Aaxb RvixKZ #e#a-#eavb c#icv#b D³ Bm`qvi Gi e`e`vcbv c#iPvjKmn mKj c#iPvj#Ki D<sup>3</sup> i#c e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#`#hvM` Aciva Ges #bvx#i #b#U#k, Ab`v#b`i g#a`, GK\_vI D#jL Kiv n#q#Q th, #bvx#Z Dc#`Z n#Z e`\_ n#j K#gkb G e`vc#i GKZidv #m#v#Š Mn#b e#a` n#e;

bs- GmBm/Gbtdm#gU/729/2008/
2009 Bs

Zwilt,

hñZ, AvjvP Bmqvi GKU cvejK jwgUW tKvúvbx Ges Dnvi eēvcbv ciiPvjKmn ciiPvjKgÊjxi
m`m`MY tKvúvbx cZibazKvix hviv mKDiiUR msµš AvBb I Dnvi Aaxb RvixKZ eia-eavb
cicvjþbi Rb` vqx;

hñZ, mKDiiUR msµš AvBb I Dnvi eia-eavb cicvjþb D³ Bmqvi Gi eēvcbv ciiPvjKmn mKj
ciiPvjþKi D³ ic e`Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kv
hvm` Aciva; Ges

hñZ, Klgkþbi eþPbvq, mKDiiUR msµš AvBb I Dnvi eia-eavb cicvjþb DjjLZ e`Zvi Rb`,
cRevRvþii ksLjv, QZv Ges Rb`v` D³ Bmqvþii eēvcbv ciiPvjKmn cZ`K ciiPvjKþK Rvignbv
Kiv cþqvRb I mgxPxb;

AZGe, hñZ, Klgkb, DjjLZ hveZxq elq eþPbvceK, Securities and Exchange Ordinance,
1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ]
þZ c`Ë gZveþj, dvqvþKv Bvib`vkbvj jwgUW Gi þPqvig`vb I eēvcbv ciiPvjK Rbve Wt G. tK. Gg.
G. gZb Gi Dci 1 (GK) j g UvKv Rvignbv avh` Kij hv AÎ Avþ`þki 15 (cþbi) þþbi gþa` mKDiiUR
I G · þPÄ Klgkbô Gi AbKþj Bm`KZ e`vSK Wvdu/tc-AWþþii gva`tg Klgkþb Rgv KiþZ nþe|

mKDiiUR I G · þPÄ Klgkþbi Avþ`kµþg-

dvi`K Ang` mIKx
þPqvig`vb

veZibt
Rbve Wt G. tK. Gg. G. gZb, þPqvig`vb I eēvcbv ciiPvjK
dvqvþKv Bvib`vkbvj jwgUW

h#nZ, cieZx#Z K#gkb, Bm"qv#i i VK#v c#ieZ#bi #elqU AeMZ n#lqv, Dnvi cÎ mÎ bs-
SEC/Enforcement/729/2008/1439 ZwiLt b#f#i 05, 2008 Gi gra#q K#gk#bi Dc#iv³

tbwUkmgn Bm"qv#ii bZb wVKvbvq tcib K#i, wKŠ Bm"qvi, wbaWiZ İbvb#Z DcWZ n#Z Z_v tKvb e"vL"v
`vLj Ki#Z e" n#q#Q hv Kİgk#bi wbKU B"QvKZ e#j weteWPZ n#q#Q;

#h#nZ, wmiKDwiUR mspvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwicvj#b D³ Bm"qvi Gi e"vcbv
cwipvjKmn mKj cwipvj#Ki D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section
22 Gi Aaxb kw"thvM" Aciva Ges İbvbxi tbwU#k, Ab"b"i g#a", GK_vI D#jL Kiv n#q#Q th, İbvb#Z
DcWZ n#Z e" n#j Kİgkb G e"vc#i GKZidv wmxvš Mn#b eva" n#e;

cvZv-1/2

**bs- GmBm/Gb#dm#gU/729/2008/
2009 Bs**

Zwilt,

#h#nZ, Av#jvP" Bm"qvi GKwU cvejK wjg#UW tKv#vbx Ges Dnvi e"vcbv cwipvjKmn cwipvjKgÊjxi
m`m"MY tKv#vbx cWibwaZKvix hviv wmiKDwiUR mspvš AvBb I Dnvi Aaxb RvixKZ wea-weavb
cwicvj#bi Rb" `vqx;

#h#nZ, wmiKDwiUR mspvš AvBb I Dnvi wea-weavb cwicvj#b D³ Bm"qvi Gi e"vcbv cwipvjKmn mKj
cwipvj#Ki D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw"
thvM" Aciva; Ges

#h#nZ, Kİgk#bi wetePbvq, wmiKDwiUR mspvš AvBb I Dnvi wea-weavb cwicvj#b DıjwLZ e"Zvi Rb",
cWRevv#i ksLjv, "QZv Ges Rb"v#_ D³ Bm"qv#ii e"vcbv cwipvjKmn c#Z"K cwipvjK#K Rııgvbv
Kiv c#qvRb I mgvPxb;

AZGe, tm#nZ, Kİgkb, DıjwLZ hveZxq wElq wetePbvceK, Securities and Exchange Ordinance,
1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#kwaZ]
#Z c`Ê wZve#j, dvqv#Kv BvUvb"vkbvj wjg#UW Gi cwipvjK Rbvev iwkv`v gwZb Gi Dci 1 (GK) jw
Ukv Rııgvbv avh" Kij hv AÎ Av#`#ki 15 (c#bi) w`#bi g#a" wmiKDwiUR I G · #PÄ KİgkbØ Gi AbK#j
Bm"KZ e"vK Wwdu#c-AWv#i i gva#g Kİgk#b Rgv Ki#Z n#e|

wmiKDwiUR I G · #PÄ Kİgk#bi Av#`kμ#g-

**dv"K Ang` wmiİKx
#Pqıg"vb**

wEZıbt
Rbvev iwkv`v gwZb, cwipvjK
dvqv#Kv BvUvb"vkbvj wjg#UW

cVZv- 2/2

bs- GmBm/Gbtdm#gU/729/2008/

ZwiLt

2009 Bs

Avt`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK dvgvKv BvUvib`vkbvj vjvgtUW 'issuer' nmvte AftnZ (AZtc i Bm`qvi0 etj DvjlZ);

thnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G Dtl i tqtQ th, "The financial statements of an issuer of a listed security shall be prepared in accordance with the requirements laid down in the Schedule and the International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh.";

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi Rb 30, 2007 ZwiLt mgvB ermii Rb` c`ZKZ Av\_K weeiYx Bm` KtiQ hv tgmvm Gg. Avntg` GU tKvs, PvUvW GKvDvU`vUm (weaex vbxqK) KZK vbxqZ ntqtQ Ges D³ vbxqv cZôvb, vbxqv msµvš Kvhw` māv`b ceK GZ`msikó vbxqv cZte`b Bm` KtiQ;

thnZ, AvtjvP` vbxqv cZte`b, Abv`b`i gta, KZcq tbum (Notes) Gi cZ Kvgkbi`wó AvKILZ ntqtQ, hvi djktZt t`Lv hvq th, Rb 30, 2007 ZwiLt mgvB ermii Av_K weeiYxZ Bm`qvii ev` Ae`v mVK I`Q (true and fair) fvt cZdljZ nqib Z_v D³ ic KgKtûi gva`g Bm`qvi AvtjvP` Rules Gi msikó weavb jsNb KtiQ, hv AvtjvP` Ordinance Gi section 18 Gi m`úó jsNb;

thnZ, Bm`qvii Dciv<sup>3</sup> e`_Zvi Rb` Kvgkb KZK cÎ mÎ bs- SEC/Enforcement/729/2008/1245 ZwiL tmtPai 16, 2008 Gi gva`g Bm`qvi I Dnvi e`e`vcbv ciiPvjKmn ciiPvjKgûjxi m`m`MYtK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY `kvbv I ibvxi tbwK Rwi Kiv nq Ges ibvxi ZwiL wawiz nq Ateiei 23, 2008, wKŠ D³ tbwK Kvgkbi`wbKU AwejkZ Ae`vq tdir Avtm;

thnZ, AZtci Kigkb, Dnvi cÎ mÎ bs- SEC/Enforcement/729/2008/1428 ZwiLt A±vei 30, 2008 Gi gva'tg ibvbx ZwiL wawiz nq btfai 23, 2008, KŠ G††††† D³ tbwUk Kigkbi wKU AwejkZ Ae'vq tdir Avtm;

thnZ, cieZtZ Kigkb, Bm'qvii wKvbv cieZtbi weliU AeMZ nlqvq, Dnvi cÎ mÎ bs- SEC/Enforcement/729/2008/1439 ZwiLt btfai 05, 2008 Gi gva'tg Kigkbi Dctiv³ tbwUkmgn Bm'qvii bZb wKvbvq tcib K†i, KŠ Bm'qvi, wawiz ibvbxZ Dc'Z n†Z Z_v tKvb e'vL'v 'wLj Ki†Z e' n†q†Q hv Kigkbi wKU B'QvKZ e†j wetePZ n†q†Q;

thnZ, wmiKDwiUR msµš AvBb I Dnvi Aaxb RvixKZ wea-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 ibvbx tbwU†k, Ab'v†b'i g†a", GK_vl D†jL Kiv n†q†Q th, ibvbxZ Dc'Z n†Z e' n†j Kigkb G e'vc†i GKZidv m×vš Mn†b eva' n†e;

cvZv-1/2

**bs- GmBm/Gb†dvm†g,U/729/2008/
2009 Bs**

ZwiLt,

thnZ, Av†jvP' Bm'qvi GKU cve†jK wjg†UW tKvauvbx Ges Dnvi e'e'vcbv cwipvjKmn cwipvjKgÊjxi m'mMY tKvauvbx cZibwaZKvix hviv wmiKDwiUR msµš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwicvj†bi Rb' vqx;

thnZ, wmiKDwiUR msµš AvBb I Dnvi wea-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

thnZ, Kigkbi wetePbvq, wmiKDwiUR msµš AvBb I Dnvi wea-weavb cwicvj†b DwjwLZ e'Zvi Rb", c†RevRv†ii ksLjv, 'QZv Ges Rb'v†_ D³ Bm'qvii e'e'vcbv cwipvjKmn c†Z'K cwipvjK†K Rwigvbn Kiv c†qvRb I mgxPxb;

AZGe, tmnZ, Kigkb, DwjwLZ hveZxq weli wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwiaZ] †Z c'Ë †gZve†j, dvqv†Kv BvUvib'vkbvj wjg†UW Gi cwipvjK Rbve R†gi'†xb Gi Dci 1 (GK) j†† UvKv Rwigvbn avh' Kij hv A† Av††ki 15 (c†bi) w†bi g†a" ØwmiKDwiUR I G·†PÄ KigkbØ Gi AbK†j Bm'KZ e'vsk WdU†c-AW†ii gva'tg Kigkb Rgv Ki†Z n†e|

wmiKDwiUR I G·†PÄ Kigkbi Av'kµ†g-

**dvik Ang` mwikx
#Pqig`vb**

weZibt
Rbve Rgi`ixb, cwiPvjK
dvgv#Kv B>Uvib`vkbvj wjwg#UW

cvZv- 2/2

**bs- Gmbim/Gb#dvm#g,U/729/2008/
2009 Bs**

ZwiLt,

Av#`k

th#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi
section 2(g) #gvZ#eK dvgv#Kv B>Uvib`vkbvj wjwg#UW ‘issuer’ nmv#e AwfwnZ (AZtc i Bm`qvi0 etj
DijwLZ);

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 Zwi#L
mgv# erm#ii Rb` c`ZKZ Aw_K weeiYx Bm` K#i#Q hv tgmvm Gg. Avn#g` GU #Kvs, PvUvW GKvD>U`v>Um
(weiaex wbiX#K) KZK wbiX#Z n#q#Q Ges D³ wbiX#v ciZ0vb, wbiX#v ms#vš Kvhw` m#úv`b ceK
GZ`msikó wbiX#v ciZ#e`b Bm` K#i#Q;

th#nZ, Av#jvP` wbiX#v ciZ#e`#b, Ab`v#b`i g#a`, K#Zcq #bvUm (Notes) Gi ciZ K#gk#bi `wó AvK#IZ
n#q#Q, hvi djk`wZ#Z #`Lv hvq th, Rb 30, 2007 Zwi#L mgv# erm#ii Aw_K weeiYx#Z Bm`qv#ii ev`e

Ae^{-v} m^uVK I ⁻Q (true and fair) f^vte c^uZd^ujZ nq^ub Z^{-v} D³ i^c KgKv^uŰi gva^utg Bm^uqvi Av^utvP^u Rules Gi ms^ukó weavb jsNb K^ui^uQ, hv Av^utvP^u Ordinance Gi section 18 Gi m⁻úó jsNb;

th^utnZ, Bm^uqv^ui^ui Dc^uiv³ e⁻Zvi Rb^u K^ugkb KZK c^ul m^ul bs- SEC/Enforcement/729/2008/1245 ZwiL t^um^uŰ^ui 16, 2008 Gi gva^utg Bm^uqvi I Dnvi e⁻vcbv c^uiPvjKmn c^uiPvjKgŰjxi m⁻m^uMY^uŰK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY ⁻kv^ubv I ^uibvxi t^ub^uUk Rvi Kiv nq Ges ^uibvxi ZwiL ^ubaviZ nq A^uŰ^uvei 23, 2008, ^uKŠ D³ t^ub^uUk K^ugk^uŰi ^ubKU A^uwe^ujKZ Ae⁻vq tdir Av^um;

th^utnZ, AZtci K^ugkb, Dnvi c^ul m^ul bs- SEC/Enforcement/729/2008/1428 ZwiL A^uŰ^uvei 30, 2008 Gi gva^utg ^uibvxi ZwiL ^ubaviZ nq b^uf^ui 23, 2008, ^uKŠ G^uŰ^uŰ^uI D³ t^ub^uUk K^ugk^uŰi ^ubKU A^uwe^ujKZ Ae⁻vq tdir Av^um;

th^utnZ, cieZ^uŰZ K^ugkb, Bm^uqv^ui^ui ^uVK^ubv cieZ^uŰi ^uelq^uU AeM^uZ n^ulqv^u, Dnvi c^ul m^ul bs- SEC/Enforcement/729/2008/1439 ZwiL b^uf^ui 05, 2008 Gi gva^utg K^ugk^uŰi Dc^uiv³ t^ub^uUkmgn Bm^uqv^ui^ui bZb ^uVK^ubvq t^ucib K^ui, ^uKŠ Bm^uqvi, ^ubaviZ ^uibv^uŰZ Dc^u⁻Z n^uŰZ Z^{-v} t^uKvb e⁻vL^uv ⁻vLj Ki^uŰZ e⁻ n^uŰq^uQ hv K^ugk^uŰi ^ubKU B^uQvKZ e^uŰj ^uete^uŰPZ n^uŰq^uQ;

th^utnZ, ^um^uKD^ui^uUR ms^uŰ^uŰ AvBb I Dnvi Aaxb RvixKZ ^uela⁻weavb c^uicv^uj^uŰ D³ Bm^uqvi Gi e⁻vcbv c^uiPvjKmn mKj c^uiPvj^uŰKi D³ i^c e⁻Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k^uw⁻Ű^uŰM^u Aciva Ges ^uibvxi t^ub^uU^uŰk, Ab⁻v^uŰ^ui g^uŰa^u, GK⁻v^uI D^uŰjL Kiv n^uŰq^uQ th, ^uibv^uŰZ Dc^u⁻Z n^uŰZ e⁻ n^uŰj K^ugkb G e⁻vc^uŰi GKZidv ^um^ux^uŰ Mn^uŰb e^ua^u n^uŰe;

c^uvZv-1/2

bs- GmBm/Gb^uŰdm^uŰg^uU/729/2008/2009 Bs

ZwiL

th^utnZ, Av^utvP^u Bm^uqvi GK^uU cve^ujK ^uj^ug^uŰUW tKv^uŰvxi Ges Dnvi e⁻vcbv c^uiPvjKmn c^uiPvjKgŰjxi m⁻m^uMY^u tKv^uŰvxi c^uZib^uaZKvix hviv ^um^uKD^ui^uUR ms^uŰ^uŰ AvBb I Dnvi Aaxb RvixKZ ^uela⁻weavb c^uicv^uj^uŰi Rb^u ⁻vqx;

th^utnZ, ^um^uKD^ui^uUR ms^uŰ^uŰ AvBb I Dnvi ^uela⁻weavb c^uicv^uj^uŰ D³ Bm^uqvi Gi e⁻vcbv c^uiPvjKmn mKj c^uiPvj^uŰKi D³ i^c e⁻Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k^uw⁻Ű^uŰM^u Aciva; Ges

th^utnZ, K^ugk^uŰi ^uetePbvq, ^um^uKD^ui^uUR ms^uŰ^uŰ AvBb I Dnvi ^uela⁻weavb c^uicv^uj^uŰ D^uj^uŰLZ e⁻Zvi Rb^u, c^uRevRv^ui^ui ksLjv, ⁻QZv Ges Rb⁻v^uŰ^u D³ Bm^uqv^ui^ui e⁻vcbv c^uiPvjKmn c^uŰZ^uK c^uiPvjK^uŰK R^uigv^ub Kiv c^uq^uRb I mgxPxb;

AZGe, th^utnZ, K^ugkb, D^uj^uŰLZ hveZxq ^uelq ^uetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms^uŰk^uwaZ] ŰZ c⁻Ű ^uŰgZve^uŰj, dv^ug^uŰKv B^uUvib⁻vkbv^uj ^uj^ug^uŰUW Gi c^uiPvjK Rbve G. ŰK. Gg. G. e^uŰZb Gi Dci 1

(GK) j¶ UvKv R¶igvbn avh“ Kij hv AÎ Av†`†ki 15 (c†bi) ¶`†bi g†a“ Ô¶m¶KD¶i¶UR I G·†PÄ K¶gkbô Gi AbK†j Bm“KZ e“vsK WïdU/†c-AWv†ii gva“†g K¶gk†b Rgv Ki†Z n†e|

¶m¶KD¶i¶UR I G·†PÄ K¶gk†bi Av†`kμ†g-

**dv“K Ang` ¶m¶IKx
†Pqvig“vb**

¶eZibt
Rbve G. †K. Gg. G. ev†Zb, c¶iPvjK
dvgv†Kv B>Uvib“vkbvj ¶j¶g†UW

cvZv- 2/2

bs- GmB¶m/Gb†dvm†g,U/729/2008/

Zwilt,

2009 Bs

Av†`k

†h†nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) †gvZv†eK dvgv†Kv B>Uvib“vkbvj ¶j¶g†UW ‘issuer’ ¶nmv†e A¶f¶nZ (AZtc i ÔBm“qviô etj D¶j¶LZ);

†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.”;

তহনZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi Rb 30, 2007 ZwiL mgvß ermþii Rb` c`ZKZ Aw\_K weeiYx Bm` KþiþQ hv tgmvm Gg. Avnþg` GÜ þKvs, PvUW GKvD>U`vUm (weae× wbiX¶K) KZK wbiX¶XZ nþqþQ Ges D³ wbiX¶v cZôvb, wbiX¶v msµvš Kvhw` mæúv`b ceK GZ`mskó wbiX¶v cZþe`b Bm` KþiþQ;

তহনZ, AvþjvP` wbiX¶v cZþe`þb, Ab`vþb`i gþa`, KZcq þvUm (Notes) Gi cZ Kþgkþbi `wó AvKwIL nþqþQ, hv djk`vZþZ þ`Lv hvq þh, Rb 30, 2007 ZwiL mgvß ermþii Aw_K weeiYxþZ Bm`qvþii e`e Ae`v mVVK I `”Q (true and fair) fvþe cZdijZ nqwb Z_v D³ i/c KgKvþÜi gva`tg Bm`qvi AvþjvP` Rules Gi mskó weavb jsNb KþiþQ, hv AvþjvP` Ordinance Gi section 18 Gi m`úó jsNb;

তহনZ, Bm`qvþii Dcþiv³ e`_Zvi Rb` Kþgkb KZK cÎ mÎ bs- SEC/Enforcement/729/2008/1245 ZwiL þmþPai 16, 2008 Gi gva`tg Bm`qvi I Dnvi e`e`vcbv cwiPvjKmn cwiPvjKgÜjxi m`m`MYþK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kvþv I þvbxþi þvUk Rvi Kiv nq Ges þvbxþi ZwiL wvawiz nq Aþþve 23, 2008, wKš D³ þvUk Kþgkþbi wBKU AweþjKZ Ae`vq tdir Avþm;

তহনZ, AZtci Kþgkb, Dnvi cÎ mÎ bs- SEC/Enforcement/729/2008/1428 ZwiL Aþþve 30, 2008 Gi gva`tg þvbxþi ZwiL wvawiz nq bþfai 23, 2008, wKš Gþ¶þÎ I D³ þvUk Kþgkþbi wBKU AweþjKZ Ae`vq tdir Avþm;

তহনZ, cieZþZ Kþgkb, Bm`qvþii wKvþv cieZþbi welqU AeMZ nlvq, Dnvi cÎ mÎ bs- SEC/Enforcement/729/2008/1439 ZwiL bþfai 05, 2008 Gi gva`tg Kþgkþbi Dcþiv³ þvUkmgn Bm`qvþii bZb wKvþvq tciþ Kþi, wKš Bm`qvi, wvawiz þvbxþZ Dc`Z nþZ Z\_v þKv e`vL`v `vLj KiþZ e`\_ nþqþQ hv Kþgkþbi wBKU B`QvKZ eþj weteþZ nþqþQ;

তহনZ, wmiKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwicvjþb D³ Bm`qvi Gi e`e`vcbv cwiPvjKmn mKj cwiPvjþKi D³ i/c e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k`þhvM` Aciva Ges þvbxþi þvUþk, Ab`vþb`i gþa`, GK\_vI DþjL Kiv nþqþQ þh, þvbxþZ Dc`Z nþZ e`\_ nþj Kþgkb G e`vcþi GKZidv wmxvš Mnþb eva` nþe;

cZv-1/2

**bs- GmBm/GbþdvmþgU/729/2008/
2009 Bs**

ZwiL,

তহনZ, AvþjvP` Bm`qvi GKU cveþjK wjgþUW þKvævbx Ges Dnvi e`e`vcbv cwiPvjKmn cwiPvjKgÊjxi m`m`MY þKvævbxþi cZibwaZKvix hviv wmiKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwicvjþbi Rb` `vqx;

þhþnZ, mKDmUR msμvš AvBb I Dnvi wea-weav cwcjþb D³ Bm^qvi Gi e^e-vcbv cwiPvjKmn mKj
cwiPvjþKi D³ i/c e^e-Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kv
þhvM^o Aciva; Ges

þhþnZ, Klgkþbi weþePbvq, mKDmUR msμvš AvBb I Dnvi wea-weav cwcjþb DmLZ e^e-Zvi Rb^o,
cwiRevRvþii ksLjv, QZv Ges Rb^o-v^o D³ Bm^qþii e^e-vcbv cwiPvjKmn cþZ^oK cwiPvjKþK Riigvbn
Kiv cþqvRb I mgxPxb;

AZGe, þmþnZ, Klgkb, DmLZ hveZxq weiq weþePbvceK, Securities and Exchange Ordinance,
1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msþkvaZ]
þZ c^o Æ gZveþj, dvqvþKv BvUvib^ovkbnj m jgþUW Gi cwiPvjK Rbve G. þK. Gg. G. evmZ Gi Dci 1
(GK) j m UvKv Riigvbn avh^o Ki j hv AÎ Avþ^oþki 15 (cþbi) m þbi gþa^o mKDmUR I G^o þPÄ Klgkb^o Gi
AbKþj Bm^oKZ e^ovsK WdU/þc-AWþii gva^oþg Klgkþb Rgv KiþZ nþe|

mKDmUR I G^o þPÄ Klgkþbi Avþ^okμþg-

dv^oi^oK Ang^o m^oIKx
þPqvig^ovb

weZibt
Rbve Rbve G. þK. Gg. G. evmZ, cwiPvjK
dvqvþKv BvUvib^ovkbnj m jgþUW