

bs- GmBim/Gb#dvm#gU/687/2008/

#iR÷w

Gw

ZwiL: Rvbqix 14, 2009 Bs

Rbve tgvLZvi tnv#mb, #Pqvigvb I e⁻vcbv cwiPvjK

Rbve tgvnv#` kvnRvnb, cwiPvjK

Rbve tgvL Rwn` tnv#mb, cwiPvjK

Rbve tgvkviid tnv#mb ev`j, cwiPvjK

Rbve tgvnv#` kvgm³/₄vqvb, cwiPvjK

Rbve tgvnv#` Avjx, cwiPvjK

mRe bxUlq`vi GÜ Mv#gUm wj#g#UW

21, ivRDK Gwf#bD, cwiienb feb (8g tdivi)

gwiZiSj ev/G, XvKv-1000

weIq: Av#`k

g#nv`q,

Kwgk#bi Rvbqix 14, 2009 Bs Zwi#Li Av#`k bs GmBim/Gb#dvm#gU/687/2008/34-39 Gi mZ`wqZ

Abwj#c Avcbvi AeMiZ I c#qvRbxq e⁻v Mn#bi Rb` GZ`ms#M msh³ Kiv n#jv|

wmwKDwiUR I G · #PÄ Kwgk#bi Av#`kμ#g

tgvL gbmi ingvb

Dc-cwiPvjK

weZibt

carb wbevnx KgKZv, XvKv óK G · #PÄ wj#g#UW

carb wbevnx KgKZv, PÆMvg óK G · #PÄ wj#g#UW

AeMiZi Rb` Abwj#ct

1. wbevnx cwiPvjK (Avi GÜ wW), GmBim
2. wbevnx cwiPvjK (wAvB), GmBim
3. wbevnx cwiPvjK (AvBb), GmBim
4. cwiPvjK (wGd#w), GmBim
5. cwiPvjK (GgAvBGm), GmBim
6. cvewjK tidv#iY i#g, GmBim
7. #Pqvigvb g#nv`#qi`#i, GmBim

2009 Bs

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZv#eK m#Re bxUlq`vi G# Mv#g>Um #j#g#UW ‘issuer’ #nmv#e A#f#nZ (AZtci #Bm`qvi# e#j 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 Zwi#L mgv# erm#ii Rb` c`ZKZ Aw\_K #eeiYx Bm` K#i#Q hv #gmvm G. Inve G# #Kvs, PvUvW GKvD>U`>Um (#e#ae# #bix#K) KZK #bix#Z n#q#Q Ges D<sup>3</sup> #bix#v ciZ#b, #bix#v ms#vš Kvh#` m#úv`b ceK GZ`ms#k# #bix#v ciZ#e`b Bm` K#i#Q;

#h#nZ, Av#jvP` #bix#K GZ`ms#k# #bix#v ciZ#e`b, Ab`v#b`i g#a`, K#Zcq A#fgZmgn (qualified opinion) e`<sup>3</sup> K#i#Q hv djk`Z#Z #`Lv hvq th, Rb 30, 2007 Zwi#L mgv# erm#ii Aw\_K #eeiYx#Z Bm`qv#ii e`e Ae`v m#VK I `”Q (true and fair) fv#e ciZ#jZ nq#b Z\_v D<sup>3</sup> i#c KgKv#U# gva`tg Bm`qvi Av#jvP` Rules Gi ms#k# #eavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`ú# jsNb;

#h#nZ, Bm`qv#ii Dc#iv<sup>3</sup> e`_Zvi Rb` K#gkb KZK c# m# bs- SEC/Enforcement/687/2008/722 ZwiL Rb 08, 2008 Gi gva`tg Bm`qvi I Dnvi ci#PvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kv#bv I #bvx#i #b#Uk Rwi Kiv nq Ges #bvx#i ZwiL #baw#Z nq RjvB 22, 2008, #Kš K#gkb#i D³ #b#Uk “A#dm Zjv #`Iqv# A#fgZmn K#gkb#i #bKU #dir A#m#;

#h#nZ, AZtci K#gkb, Dnvi c# m# bs- SEC/Enforcement/687/2008/800 ZwiLt Rb 26, 2008 Bs Gi gva`tg D<sup>3</sup> #b#U# Bm`qv#ii d`v#ix#i #VKv#vq #ciY K#i, #Kš Bm`qvi D³ #bvx#Z Dc#`Z n#Z Z\_v #Kvb e`vL`v`v#Lj Ki#Z e`_ n#q#Q;

#h#nZ, cieZ#Z K#gkb , Dnvi c# m# bs- SEC/Enforcement/687/2008/1071 ZwiLt RjvB 28, 2008 Gi gva`tg AvM# 03, 2008 Zwi#L #bvx#i ZwiL cbt#bavib K#i, #Kš G#`#`#`I Bm`qvi D<sup>3</sup> #bvx#Z Dc#`Z n#Z Z_v #Kvb e`vL`v`v#Lj Ki#Z e`_ n#q#Q hv K#gkb#i #bKU B”QvKZ e#j #e#e#PZ n#q#Q;

#h#nZ, #m#KD#i#UR ms#vš AvBb I Dnvi Aaxb RvixKZ #e#a-#eavb c#icvj#b D³ Bm`qvi Gi e`e`vcbv ci#PvjKmn mKj ci#Pvj#Ki D<sup>3</sup> i#c e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#`#h#M` 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#vš Mnb Ki#e#;

ჰქნZ, AvჟjvP" Bm"qvi GKU cveWjK WjWgჟUW ჰKvauvbx Ges Dnvi e"e"vcbv cWipvjKmn cWipvjKgEjxi m`m"MY ჰKvauvbx cWZibwaZKvix hviv WmKDwiUR msμš AvBb I Dnvi Aaxb RvixKZ wea-weavb cWicvjჟbi Rb" `vqx;

cvZv-1/2

bs- GmBm/GbჟdwmჟgU/687/2008/

Zvilt

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ჰქნZ, WmKDwiUR msμš AvBb I Dnvi wea-weavb cWicvjჟbi D³ Bm"qvi Gi e"e"vcbv cWipvjKmn mKj cWipvjჟKi D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwi ჰhvM" Aciva; Ges

ჰქნZ, Kigkჟbi weჟePbvq, WmKDwiUR msμš AvBb I Dnvi wea-weavb cWicvjჟbi DujLZ e"Zvi Rb", cWRevRvჟii ksLjv, "QZv Ges Rb"vჟ_ D³ Bm"qvi e"e"vcbv cWipvjKmn cჟZ"K cWipvjKჟK Rwigvbn Kiv cჟqvRb I mgxPxb;

AZGe, ჰქნZ, Kigkb, DujLZ hveZxq wehq weჟePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msჟkwaZ] ჟZ c`E ჟgZveჟj, mRe bxUIq"vi GŰ MvჟgUm WjWgჟUW Gi ჟPqvig"vb I e"e"vcbv cWipvjK Rbve tgv tgvLZvi ჰnvჟmb Gi Dci 1 (GK) jჟ UvKv Rwigvbn avh" Kij hv AĤ Avჟ`ჟki 15 (cჟbi) W`ჟbi gჟa" ŌmKDwiUR I G · ჟPÄ KigkbŌ Gi AbKჟj Bm"KZ e"vsK WdU/ჟc-AWvჟii gvaჟg Kigkჟb Rgv KiჟZ nჟe|

WmKDwiUR I G · ჟPÄ Kigkჟbi Avჟ`kμჟg-

dvi"K Avg` WmIKx

ჟPqvig"vb

weZibt

Rbve tgv tgvLZvi ჰnvჟmb, ჟPqvig"vb I e"e"vcbv cWipvjK mRe bxUIq"vi GŰ MvჟgUm WjWgჟUW

h#nZ, AZtci K#gkb, Dnvi cî mî bs- SEC/Enforcement/687/2008/800 ZwiLt Rb 26, 2008 Bs
Gi gva'tg D³ tbwUm Bm'qvîi d'v±ixi wVKvbq tciY Kîi, wKŠ Bm'qvî D³ îbwbxZ Dc wZ nîZ Z_v tKvb
e'vL'v `wLj KiîZ e' nîqî0;

hñZ, cieZxZ Klgkb , Dnvi cî mî bs- SEC/Enforcement/687/2008/1071 ZwiLt RjvB 28, 2008 Gi gva'tg AvMó 03, 2008 ZwiL ïbvxí ZwiL cbtibavib Kti, KŠ Gtŋtŋl Bm"qvi D³ ïbvxZ DciZ nñZ Z_v tKvb e"vL"v `wLj KiZ e" nñqQ hv Klgkbi bKU B"QvKZ eñj eñePZ nñqQ;

hñZ, mKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ eia-eavb cñicvjñb D³ Bm"qvi Gi e"vcbv cñiPvjKmn mKj cñiPvjñKi D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw"ñhvM" Aciva Ges ïbvxí tbwUtk, Ab"ñb"i gta", GK_vl DñjL Kiv nñqQ th, ïbvxZ DciZ nñZ e" nñj Klgkb G e"vcñi GKZidv mµvš Mnb Kiñe;

hñZ, AvñjvP" Bm"qvi GKU cveñjK ñjgñUW tKvñvbx Ges Dnvi e"vcbv cñiPvjKmn cñiPvjKgÊjxi m"mMY tKvñvbxí cñibñazKvix hviv mKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ eia-eavb cñicvjñbi Rb" `vqx;

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bs- GmBm/GbñdmñgU/687/2008/

ZwiLt,

2009 Bs

hñZ, mKDwiUR msµvš AvBb I Dnvi eia-eavb cñicvjñb D³ Bm"qvi Gi e"vcbv cñiPvjKmn mKj cñiPvjñKi D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw"ñhvM" Aciva; Ges

hñZ, Klgkbi eñePbvq, mKDwiUR msµvš AvBb I Dnvi eia-eavb cñicvjñb DñjvLZ e"Zvi Rb", cñiRevRvñi ksLjv, "QZv Ges Rb"ññ_ D³ Bm"qvñi e"vcbv cñiPvjKmn cñZ"K cñiPvjKñK Rñigvñv Kiv cñqvRb I mgvPxb;

AZGe, tññZ, Klgkb, DñjvLZ hvexq ñelq eñePbvñeK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mñkñaz] ñZ c`È ŋgZveñj, mñRe bxUlq"vi GÛ MvñgUm ñjgñUW Gi cñiPvjK Rvñv tgvñvññ` kvñRvñvñv Gi Dci 1 (GK) jñ UvKv Rñigvñv avññ Kij hv Añ Avñññki 15 (cñbi) ñññbi gta" ñmKDwiUR I G·ñPñ Klgkbñ Gi AbKñj Bm"KZ e"vsK WñdU/tc-AWññi gva'tg Klgkñb Rgv KiZ nñe|

mKDwiUR I G·ñPñ Klgkbi Avññkµñg-

dvñK Ang` mññKx

ñPqvig"vb

ñeZibt

Rbve tgvnvq` kvnRvnb, ciiPvjK
mRe bxUlq`vi GÜ Mv`gUm j`g`UW

cVZv- 2/2

bs- GmBm/Gb`dvm`gU/687/2008/

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Av`k

h`nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZv`eK mRe bxUlq`vi GÜ Mv`gUm j`g`UW ‘issuer’ nmv`te AfwnZ (AZtci Bm`qvi`e e`j 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 Zwi`L mgvß erm`ii Rb` c`ZKZ Av`K weeiYx Bm` K`i`Q hv tgmvm G. Inve GÜ tKvs, PvUvW GKvD`U`vUm (weae`x w`bix`K) KZK w`bix`KZ n`q`Q Ges D<sup>3</sup> w`bix`Kv c`Zôvb, w`bix`Kv msµvš Kvhw` m`úv`b ceK GZ`mskó w`bix`Kv c`Z`e`b Bm` K`i`Q;

h`nZ, Av`jvP` w`bix`K GZ`mskó w`bix`Kv c`Z`e`b, Ab`v`b`i g`a`, KwZcq AvfgZmgn (qualified opinion) e³ K`i`Q hvi djk`w`Z`Z t`Lv hvq th, Rb 30, 2007 Zwi`L mgvß erm`ii Av`K weeiYx`Z Bm`qv`ii ev`e Ae`v m`VK I`Q (true and fair) fv`te c`ZdijZ nqvb Z`v D<sup>3</sup> i`c KgKv`ûi gva`tg Bm`qvi Av`jvP` Rules Gi mskó weavb jsNb K`i`Q, hv Av`jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thnZ, Bmqvii Dciv³ e⁻ Zvi Rb⁻ Kigkb KZK c¹ m¹ bs- SEC/Enforcement/687/2008/722 ZwiL Rb 08, 2008 Gi gva³g Bmqvi I Dnvi ciPvjKMYK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY⁻ kv³bv I ibvxi tbwUk Rvi Kiv nq Ges ibvxi ZwiL wawiz nq RjvB 22, 2008, KŠ Kigkbi D³ tbwUk “ Awdm Zjv t⁻ Iqvó AifgZmn Kigkbi wBKU tdir Av³m;

thnZ, AZtci Kigkb, Dnvi c¹ m¹ bs- SEC/Enforcement/687/2008/800 ZwiL Rb 26, 2008 Bs Gi gva³g D³ tbwUm Bmqvii d⁻vixi wKvbq tciY K³i, KŠ Bmqvi D³ ibvxiZ Dc⁻Z n³Z Z⁻v tKvb e⁻vL⁻v⁻ wLj KiZ e⁻ n³q³Q;

thnZ, cieZxZ Kigkb, Dnvi c¹ m¹ bs- SEC/Enforcement/687/2008/1071 ZwiL RjvB 28, 2008 Gi gva³g AvMó 03, 2008 ZwiL ibvxi ZwiL cbtavib K³i, KŠ G³ŋ³ŋ³ŋ³ Bmqvi D³ ibvxiZ Dc⁻Z n³Z Z⁻v tKvb e⁻vL⁻v⁻ wLj KiZ e⁻ n³q³Q hv Kigkbi wBKU B³QvKZ e³j we³e³PZ n³q³Q;

thnZ, mwKDwiUR ms³uvš AvBb I Dnvi Aaxb RvixKZ wea-weavb c⁻icvj³b D³ Bmqvi Gi e⁻e⁻vcbv c⁻iPvjKmn mKj c⁻iPvj³Ki D³ i³c e⁻ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw⁻thvM⁻ Aciva Ges ibvxi tbwU³k, Ab⁻v³b⁻i g³a⁻, GK⁻v³I D³jl Kiv n³q³Q th, ibvxiZ Dc⁻Z n³Z e⁻ n³j Kigkb G e⁻vcv³i GKZidv mw³uvš Mnb Ki³e;

thnZ, Av³jvP⁻ Bmqvi GK³U cve³jK wj³g³UW tKv³uvbx Ges Dnvi e⁻e⁻vcbv c⁻iPvjKmn c⁻iPvjKg³ŋ³xi m⁻m³MY tKv³uvbx c⁻ZibwazKvix hviv mwKDwiUR ms³uvš AvBb I Dnvi Aaxb RvixKZ wea-weavb c⁻icvj³bi Rb⁻ vqx;

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bs- GmBm/Gb³dvm³g/U/687/2008/

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thnZ, mwKDwiUR ms³uvš AvBb I Dnvi wea-weavb c⁻icvj³b D³ Bmqvi Gi e⁻e⁻vcbv c⁻iPvjKmn mKj c⁻iPvj³Ki D³ i³c e⁻ Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw⁻thvM⁻ Aciva; Ges

thnZ, Kigkbi we³e³Pbvq, mwKDwiUR ms³uvš AvBb I Dnvi wea-weavb c⁻icvj³b D³jlZ e⁻ Zvi Rb⁻, c⁻RevRv³ii ksLjv, w⁻QZv Ges Rb⁻v³ D³ Bmqvii e⁻e⁻vcbv c⁻iPvjKmn c³Z³K c⁻iPvjK³K R³igv³ Kiv c³qvRb I mgxPxb;

AZGe, thnZ, Kigkb, D³jlZ hveZxq we³lq we³e³PbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m³skwaZ] Z³c⁻Ė³ ŋ³gzve³j, m³Re bxU³q³vi GŰ Mv³g³Uw wj³g³UW Gi c⁻iPvjK Rbve t³gv³t R³vn⁻ t³nv³mb Gi Dci 1 (GK) j³ŋ³ UvKv R³igv³ av³h⁻ Kij hv A³ŋ³ Av³ t³ki 15 (c³bi) w⁻ t³bi g³a⁻ mwKDwiUR I G⁻ t³P³A Kigkb³ Gi AbK³j Bm³KZ e⁻vsK W³du³/t⁻c-AW³t³ii gva³g Kigkb Rgv KiZ n³e³l

www.KDiiUR I G · PÄ Kigkþbi Av`kμg-

dvi`K Ang` wwwİKx
þPqig`vb

weZibt
Rbve þgvt Rwin` þnvþmb, ciPvjK
mRe bxUIq`vi GÛ MvþgUm wjwgþUW

CvZv- 2/2

bs- GmBm/GbþdvmþgU/687/2008/
2009 Bs

Zvilt

Av`k

þhþnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) þgvZvþeK mRe bxUIq`vi GÛ MvþgUm wjwgþUW ‘issuer’ wnmvþe AfwnZ (AZtci ðBm`qvið eþj DþjLZ);

þhþnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DþjL iþqþQ þh, “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.”;

þhþnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi Rb 30, 2007 ZwiþL mgvß ermþii Rb` c`ZKZ Av\_K weeiYx Bm` KþiþQ hv þgmvm G. Inve GÛ þKvs, PvUvW GKvD>U`vUm

(weae× wixŋK) KZK wixŋxZ nŋqŋQ Ges D³ wixŋv ciZôvb, wixŋv msµvš Kvhw` mǎúv`b ceK GZ`msikó wixŋv ciZŋe`b Bm` KŋiŋQ;

ŋhŋnZ, AvŋjvP` wixŋK GZ`msikó wixŋv ciZŋe`b, Ab`vŋb`i gŋa`, KŋZcq AŋfgZmgn (qualified opinion) e`<sup>3</sup> KŋiŋQ hvi djk`wZŋZ ŋ`Lv hvq ŋh, Rb 30, 2007 ZwiŋL mgvß ermŋii Aw\_K weeiYŋZ Bm`qvŋii ev`e Ae`v mŋVK I `ŋQ (true and fair) fvŋe ciZdŋjZ nqŋb Z\_v D<sup>3</sup> iŋc KgKvŋŮi gva`ŋg Bm`qvŋi AvŋjvP` Rules Gi msikó weavb jsNb KŋiŋQ, hv AvŋjvP` Ordinance Gi section 18 Gi m`úó jsNb;

ŋhŋnZ, Bm`qvŋii Dcŋiv<sup>3</sup> e`_Zvi Rb` Kŋgkb KZK cŋ mŋ bs- SEC/Enforcement/687/2008/722 ZwiL Rb 08, 2008 Gi gva`ŋg Bm`qvŋi I Dnvi ciPvjKMYŋK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvŋY `kvŋbv I ŋbvŋxi ŋbvŋK Rwi Kiv nq Ges ŋbvŋxi ZwiL wŋawŋZ nq RjvB 22, 2008, ŋKš Kŋgkŋbi D³ ŋbvŋK “ Aŋdm Zjv ŋ` Iqó AŋfgZmn Kŋgkŋbi wŋKU ŋdir Avŋm;

ŋhŋnZ, AZtci Kŋgkb, Dnvi cŋ mŋ bs- SEC/Enforcement/687/2008/800 ZwiLt Rb 26, 2008 Bs Gi gva`ŋg D<sup>3</sup> ŋbvŋm Bm`qvŋii d`vŋixi wKvŋbvq ŋciY Kŋi, ŋKš Bm`qvŋi D³ ŋbvŋŋZ Dcŋ`Z nŋZ Z\_v ŋKvb e`vL`v `wLj KiŋZ e`_ nŋqŋQ;

ŋhŋnZ, cieZŋŋZ Kŋgkb , Dnvi cŋ mŋ bs- SEC/Enforcement/687/2008/1071 ZwiLt RjvB 28, 2008 Gi gva`ŋg AvMó 03, 2008 ZwiŋL ŋbvŋxi ZwiL cŋtŋbavib Kŋi, ŋKš Gŋŋŋŋŋ I Bm`qvŋi D³ ŋbvŋŋZ Dcŋ`Z nŋZ Z\_v ŋKvb e`vL`v `wLj KiŋZ e`\_ nŋqŋQ hv Kŋgkŋbi wŋKU B`QvKZ eŋj weŋeŋPZ nŋqŋQ;

ŋhŋnZ, wŋmKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cŋicvjŋb D³ Bm`qvŋi Gi e`e`vcbv cŋiPvjKmn mKj cŋiPvjŋKi D<sup>3</sup> iŋc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`ŋhvM` Aciva Ges ŋbvŋxi ŋbvŋUŋk, Ab`vŋb`i gŋa`, GK\_vl DŋjL Kiv nŋqŋQ ŋh, ŋbvŋŋZ Dcŋ`Z nŋZ e`\_ nŋj Kŋgkb G e`vcŋi GKZidv wŋxvš Mnb Kiŋe;

ŋhŋnZ, AvŋjvP` Bm`qvŋi GKŋU cveŋjK wjgŋUW ŋKvǎúvŋ Ges Dnvi e`e`vcbv cŋiPvjKmn cŋiPvjKgÊjxi m`m`MY ŋKvǎúvŋxi cŋZibŋaZKvix hviv wŋmKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cŋicvjŋbi Rb` `vqŋ;

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bs- GmBim/GbŋdmŋgU/687/2008/

ZwiLt,

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ŋhŋnZ, wŋmKDwiUR msµvš AvBb I Dnvi wea-weavb cŋicvjŋb D³ Bm`qvŋi Gi e`e`vcbv cŋiPvjKmn mKj cŋiPvjŋKi D<sup>3</sup> iŋc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`ŋhvM` Aciva; Ges

ŋhŋnZ, Kŋgkŋbi weŋePbvq, wŋmKDwiUR msµvš AvBb I Dnvi wea-weavb cŋicvjŋb DŋjwLZ e`\_Zvi Rb`, cŋRevRvŋii ksLjv, `ŋQZv Ges Rb`vŋŋ D³ Bm`qvŋii e`e`vcbv cŋiPvjKmn cŋZ`K cŋiPvjKŋK Rŋigvŋv Kiv cŋqvRb I mgxPxŋ;

AZGe, tm#nZ, Klgkb, DljLZ hveZxq weiq wePbveK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms#kwaZ] #Z c`E ¶lgZve#j, mRe bxUlq`vi GÜ Mv#gUm ¶j#g#UW Gi ciPvjK Rbve tgvkvi id tn#mb ev`j Gi Dci 1 (GK) j¶ UvKv Rwigvav avh` Ki j hv AÎ Av#`#ki 15 (c#bi) ¶`#bi g#a` ØmmKDiiUR I G·#PÄ Klgkb0 Gi AbK#j Bm`KZ e`vsK WdU/tc-AWv#ii gva#g Klgk#b Rgv Ki#Z n#e|

mmKDiiUR I G·#PÄ Klgk#bi Av#`kμ#g-

dvi`K Ang` mmIKx
#Pqig`vb

weZibt
Rbve tgvkvi id tn#mb ev`j, ciPvjK
mRe bxUlq`vi GÜ Mv#gUm ¶j#g#UW

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2009 Bs

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তহনZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) তগZতেK মRe bখUলিবি Gû MতগUম যjগতUW ‘issuer’ নমতে AলফনZ (AZtci ôBm“qviô eতj DলjলZ);

তহনZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DতjL iতqতQ ত, “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 Abহvq Bm“qvi Rb 30, 2007 ZমিL মগvß ermতii Rb“ cZKZ Aল_K weeiY Bm“ KতিতQ হv তgmvm G. Inve Gû তKvs, PvUvW GKvD>U“vUম (weae× wবixলK) KZK wবixলxZ নতqতQ Ges D³ wবixলv cিZôvb, wবixলv mসμvš Kহw` mাúv`b ceK GZ`msকó wবixলv cিZতে`b Bm“ KতিতQ;

তহনZ, AvতjvP“ wবixলK GZ`msকó wবixলv cিZতে`তb, Ab`তb“i gতা“, KলZcq AলfgZmgn (qualified opinion) e³ KতিতQ হvi djকলZতZ ত`Lv হvq ত, Rb 30, 2007 ZমিL মগvß ermতii Aল_K weeiYতZ Bm“qvতii e`e Ae`v mVK I “Q (true and fair) fতে cিZদিজ nqlb Z_v D³ i/c KgKvতûi gva`g Bm“qvi AvতjvP“ Rules Gi msকó weav jsNb KতিতQ, হv AvতjvP“ Ordinance Gi section 18 Gi m`úô jsNb;

তহনZ, Bm“qvতii Dcতিv³ e`\_Zvi Rb“ Kলgb KZK cÎ mÎ bs- SEC/Enforcement/687/2008/722 ZমিL Rb 08, 2008 Gi gva`g Bm“qvi I Dnvi cিPvjKMYতK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kvতb I তbvxi তbUk Rvi Kiv nq Ges তbvxi ZমিL wবমিZ nq RjvB 22, 2008, লKš Kলgbতি D³ তbUk “ Aলdm Zjv ত` Iqvô AলfgZmn Kলgbতি wBKU তdir Avতm;

তহনZ, AZtci Kলgb, Dnvi cÎ mÎ bs- SEC/Enforcement/687/2008/800 ZমিLt Rb 26, 2008 Bs Gi gva`g D³ তbUম Bm“qvতii d`ভিxi wKvবq তciY Kতি, লKš Bm“qvi D³ তbvতZ Dcল`Z নতZ Z\_v তKvb e`vL`v `vLj KতিZ e`_ নতqতQ;

তহনZ, cিZতZ Kলgb , Dnvi cÎ mÎ bs- SEC/Enforcement/687/2008/1071 ZমিLt RjvB 28, 2008 Gi gva`g AvMó 03, 2008 ZমিL তbvxi ZমিL cbtবাবি Kতি, লKš GতলতÎ Bm“qvi D³ তbvতZ Dcল`Z নতZ Z_v তKvb e`vL`v `vLj KতিZ e`_ নতqতQ হv Kলgbতি wBKU B“QvKZ eতj weতেPZ নতqতQ;

তহনZ, মমKDমিUR mসμvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cিcvjত D³ Bm“qvi Gi e`e`vcbv cিPvjKmn mKj cিPvjতKi D³ i/c e`\_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kল`তহM“ Aciva Ges তbvxi তbUতk, Ab`তb“i gতা“, GK\_vI DতjL Kiv নতqতQ ত, তbvতZ Dcল`Z নতZ e`\_ নতj Kলgb G e`vcvতি GKZidv মxvš Mnb Kিতে;

তহনZ, AvতjvP“ Bm“qvi GKU cveজK যjগতUW তKvাúv Ges Dnvi e`e`vcbv cিPvjKmn cিPvjKgÊjxi m`m“MY তKvাúvxi cিZবাকZKvix হvi মমKDমিUR mসμvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cিcvjতি Rb“ `vq;

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Zvilt

2009 Bs

hñZ, mKDmUR msµš AvBb I Dnvi eia-eavb cñcvjtb D³ Bm"qvī Gi e'e'vcbv cñiPvjKmn mKj cñiPvjtb Ki D³ i/c e'Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvñ hñM" Aciva; Ges

hñZ, Klgkþbi eþePbvq, mKDmUR msµš AvBb I Dnvi eia-eavb cñcvjtb DñjLZ e'Zvi Rb", cñRevRvþīī ksLjv, "QZv Ges Rb'vþ_ D³ Bm"qvþīī e'e'vcbv cñiPvjKmn cþZ"K cñiPvjKþK Rñigvþv Kiv cþqvRb I mgxPxb;

AZGe, hñZ, Klgkb, DñjLZ hñZxq eiq eþePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msþkñaz] þZ c`È ¶lgZveþj, mñRe bxUlq"vi GŪ MvþgUm ¶j¶gþUW Gi cñiPvjK Rbve tgvnvðš` kvgm¾vqvþ Gi Dci 1 (GK) j¶ UvKv Rñigvþv avh" Ki j hv AÎ Avþ`þki 15 (cþbi) ¶`þbi gþa" ŌmKDmUR I G · þPÄ KlgkbŌ Gi AbKþj Bm"KZ e"vsK WñdU/tc-AWþīī gva"tg Klgkþb Rgv KiþZ nþe|

mKDmUR I G · þPÄ Klgkþbi Avþ`kµþg-

dvī"K Avg` mñIKx

þPqvig"vb

eZibt

Rbve tgvnvðš` kvgm¾vqvþ, cñiPvjK mñRe bxUlq"vi GŪ MvþgUm ¶j¶gþUW

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Zwilt,

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Av`k

হতন, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK mRe bxUlqvi Gû MvgtUm wjgUW ‘issuer’ wnmvte AfwnZ (AZtci ôBmqviô e+j DjwLZ);

হতন, 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.”;

হতন, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmqvi Rb 30, 2007 ZwiltL mgvß erm+i Rb c-ZKZ Aw_K weeiYx Bm K+i+Q hv tgmvm G. Inve Gû tKvs, PvUw GKvD>U>v>Um (weiaex wbxqK) KZK wbxqZ n+q+Q Ges D³ wbxqv ciZôvb, wbxqv msµvš Kvhw` maw`b ceK GZ`mskó wbxqv ciZte`b Bm K+i+Q;

হতন, Av+jvP` wbxqK GZ`mskó wbxqv ciZte`b, Ab`v+b`i gta, KwZcq AfgZmgn (qualified opinion) e³ K+i+Q hvi djkwZ+z t`Lv hvq th, Rb 30, 2007 ZwiltL mgvß erm+i Aw_K weeiYxZ Bmqv+i ev`e Ae`v mVK I `”Q (true and fair) f+te ciZdijZ nqlb Z\_v D³ i/c KgKvôUi gva`tg Bmqvi Av+jvP` Rules Gi mskó weav jsNb K+i+Q, hv Av+jvP` Ordinance Gi section 18 Gi m`úó jsNb;

হতন, Bmqv+i Dc+i³ e`\_Zvi Rb Kwgkb KZK cî mî bs- SEC/Enforcement/687/2008/722 Zwilt Rb 08, 2008 Gi gva`tg Bmqvi I Dnvi ciPvjKMY+K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kv+bv I ibvxi tbwUk Rwi Kiv nq Ges ibvxi Zwilt wbauiZ nq RjvB 22, 2008, wKš Kwgk+bi D³ tbwUk “Awdm Zvjv t` Iqvô AfgZmn Kwgk+bi wBKU tdir Av+m;

হতন, AZtci Kwgkb, Dnvi cî mî bs- SEC/Enforcement/687/2008/800 Zwilt Rb 26, 2008 Bs Gi gva`tg D³ tbwUm Bmqv+i d`v±ixi wKvqvq tciY K+i, wKš Bmqvi D³ ibvxiZ Dcw`Z n+z Z\_v tKvb e`vL`v `wLj Ki+z e`_ n+q+Q;

হতন, cieZxZ Kwgkb, Dnvi cî mî bs- SEC/Enforcement/687/2008/1071 Zwilt RjvB 28, 2008 Gi gva`tg AvMó 03, 2008 ZwiltL ibvxi Zwilt cbtwbavib K+i, wKš G+q+î I Bmqvi D³ ibvxiZ Dcw`Z n+z Z_v tKvb e`vL`v `wLj Ki+z e`_ n+q+Q hv Kwgk+bi wBKU B”QvKZ e+j we+ePZ n+q+Q;

হতন, mmiKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciwcvj+D³ Bmqvi Gi e`vcbv ciPvjKmn mKj ciPvj+Ki D³ i/c e`_Zv Securities and Exchange Ordinance, 1969 Gi section

22 Gi Aaxb kw⁻⁻⁻thvM⁻⁻⁻ Aciva Ges ibvbxⁱ tbwU⁺k, Ab⁻⁻⁻v⁺tb⁻⁻⁻i g⁺a⁻⁻⁻, GK⁻⁻⁻v⁻⁻⁻l D⁺t⁺j⁻⁻⁻L Kiv n⁺q⁺t⁻⁻⁻Q th, ibvbx⁺t⁻⁻⁻Z Dc⁻⁻⁻w⁻⁻⁻Z n⁺t⁻⁻⁻Z e⁻⁻⁻_ n⁺t⁻⁻⁻j K⁻⁻⁻g⁻⁻⁻kb G e⁻⁻⁻v⁻⁻⁻c⁻⁻⁻v⁻⁻⁻t⁻⁻⁻i GKZid^v mw⁻⁻⁻x⁻⁻⁻v⁻⁻⁻š Mnb Ki⁺te;

th⁺n⁻⁻⁻Z, Av⁺t⁺j⁻⁻⁻v⁻⁻⁻P⁻⁻⁻ Bm⁻⁻⁻q⁻⁻⁻vi GK⁻⁻⁻U cve⁻⁻⁻w⁻⁻⁻j⁻⁻⁻K w⁻⁻⁻j⁻⁻⁻g⁻⁻⁻t⁻⁻⁻UW t⁺Kv⁻⁻⁻o⁻⁻⁻ub⁻⁻⁻x Ges Dnvi e⁻⁻⁻e⁻⁻⁻v⁻⁻⁻cb⁻⁻⁻v c⁻⁻⁻w⁻⁻⁻iP⁻⁻⁻v⁻⁻⁻j⁻⁻⁻Kmn c⁻⁻⁻w⁻⁻⁻iP⁻⁻⁻v⁻⁻⁻j⁻⁻⁻KgÊ⁻⁻⁻j⁻⁻⁻xi m⁻⁻⁻m⁻⁻⁻MY t⁺Kv⁻⁻⁻o⁻⁻⁻ub⁻⁻⁻xⁱ c⁻⁻⁻w⁻⁻⁻Zib⁻⁻⁻w⁻⁻⁻aZKvix hviv mw⁻⁻⁻iKD⁻⁻⁻w⁻⁻⁻i⁻⁻⁻UR msp⁻⁻⁻u⁻⁻⁻v⁻⁻⁻š AvBb I Dnvi Aaxb RvixKZ we⁻⁻⁻a⁻⁻⁻-weav⁻⁻⁻b c⁻⁻⁻w⁻⁻⁻i⁻⁻⁻c⁻⁻⁻v⁻⁻⁻j⁻⁻⁻t⁻⁻⁻bi Rb⁻⁻⁻ v⁻⁻⁻qx;

cvZv-1/2

bs- GmBim/Gb⁺t⁺d⁻⁻⁻vm⁻⁻⁻t⁻⁻⁻g⁻⁻⁻U/687/2008/

Zwilt

2009 Bs

th⁺n⁻⁻⁻Z, mw⁻⁻⁻iKD⁻⁻⁻w⁻⁻⁻i⁻⁻⁻UR msp⁻⁻⁻u⁻⁻⁻v⁻⁻⁻š AvBb I Dnvi we⁻⁻⁻a⁻⁻⁻-weav⁻⁻⁻b c⁻⁻⁻w⁻⁻⁻i⁻⁻⁻c⁻⁻⁻v⁻⁻⁻j⁻⁻⁻t⁻⁻⁻bi D³ Bm⁻⁻⁻q⁻⁻⁻vi Gi e⁻⁻⁻e⁻⁻⁻v⁻⁻⁻cb⁻⁻⁻v c⁻⁻⁻w⁻⁻⁻iP⁻⁻⁻v⁻⁻⁻j⁻⁻⁻Kmn mKj c⁻⁻⁻w⁻⁻⁻iP⁻⁻⁻v⁻⁻⁻j⁻⁻⁻t⁻⁻⁻Ki D³ i⁻⁻⁻c⁻⁻⁻ e⁻⁻⁻_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw⁻⁻⁻thvM⁻⁻⁻ Aciva; Ges

th⁺n⁻⁻⁻Z, K⁻⁻⁻g⁻⁻⁻k⁻⁻⁻t⁻⁻⁻bi we⁻⁻⁻tePb⁻⁻⁻vq, mw⁻⁻⁻iKD⁻⁻⁻w⁻⁻⁻i⁻⁻⁻UR msp⁻⁻⁻u⁻⁻⁻v⁻⁻⁻š AvBb I Dnvi we⁻⁻⁻a⁻⁻⁻-weav⁻⁻⁻b c⁻⁻⁻w⁻⁻⁻i⁻⁻⁻c⁻⁻⁻v⁻⁻⁻j⁻⁻⁻t⁻⁻⁻bi D⁻⁻⁻j⁻⁻⁻w⁻⁻⁻LZ e⁻⁻⁻_Zvi Rb⁻⁻⁻, c⁻⁻⁻w⁻⁻⁻RevRv⁻⁻⁻t⁻⁻⁻ii ksLjv, w⁻⁻⁻QZv Ges Rb⁻⁻⁻v⁻⁻⁻t⁻⁻⁻_ D³ Bm⁻⁻⁻q⁻⁻⁻t⁻⁻⁻ii e⁻⁻⁻e⁻⁻⁻v⁻⁻⁻cb⁻⁻⁻v c⁻⁻⁻w⁻⁻⁻iP⁻⁻⁻v⁻⁻⁻j⁻⁻⁻Kmn c⁻⁻⁻t⁻⁻⁻Z⁻⁻⁻K c⁻⁻⁻w⁻⁻⁻iP⁻⁻⁻v⁻⁻⁻j⁻⁻⁻K⁻⁻⁻t⁻⁻⁻K R⁻⁻⁻igv⁻⁻⁻bv Kiv c⁻⁻⁻t⁻⁻⁻q⁻⁻⁻v⁻⁻⁻Rb I mgxPxb;

AZGe, tm⁺n⁻⁻⁻Z, K⁻⁻⁻g⁻⁻⁻kb, D⁻⁻⁻j⁻⁻⁻w⁻⁻⁻LZ hveZxq we⁻⁻⁻lq we⁻⁻⁻tePb⁻⁻⁻vceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m⁻⁻⁻t⁻⁻⁻k⁻⁻⁻waZ] t⁻⁻⁻Z c⁻⁻⁻Ê⁻⁻⁻ flgZve⁻⁻⁻t⁻⁻⁻j, m⁻⁻⁻Re bxUlq⁻⁻⁻vi GÛ Mv⁻⁻⁻t⁻⁻⁻g⁻⁻⁻Um w⁻⁻⁻j⁻⁻⁻g⁻⁻⁻t⁻⁻⁻UW Gi c⁻⁻⁻w⁻⁻⁻iP⁻⁻⁻v⁻⁻⁻j⁻⁻⁻K Rbve tgvnv⁻⁻⁻š⁻⁻⁻ Avjx Gi Dci 1 (GK) j⁻⁻⁻fl UvKv R⁻⁻⁻igv⁻⁻⁻bv avh⁻⁻⁻ Ki j hv A⁻⁻⁻î Av⁻⁻⁻t⁻⁻⁻ki 15 (c⁻⁻⁻t⁻⁻⁻bi) w⁻⁻⁻t⁻⁻⁻bi g⁻⁻⁻a⁻⁻⁻ Ømw⁻⁻⁻iKD⁻⁻⁻w⁻⁻⁻i⁻⁻⁻UR I G⁻⁻⁻·t⁻⁻⁻PÄ K⁻⁻⁻g⁻⁻⁻kb⁻⁻⁻ Gi AbK⁻⁻⁻t⁻⁻⁻j Bm⁻⁻⁻KZ e⁻⁻⁻v⁻⁻⁻sK W⁻⁻⁻idU⁻⁻⁻/t⁻⁻⁻c-AW⁻⁻⁻t⁻⁻⁻ii gva⁻⁻⁻t⁻⁻⁻g K⁻⁻⁻g⁻⁻⁻kb Rgv Ki⁻⁻⁻t⁻⁻⁻Z n⁻⁻⁻te|

mw⁻⁻⁻iKD⁻⁻⁻w⁻⁻⁻i⁻⁻⁻UR I G⁻⁻⁻·t⁻⁻⁻PÄ K⁻⁻⁻g⁻⁻⁻kb⁻⁻⁻bi Av⁻⁻⁻t⁻⁻⁻k⁻⁻⁻u⁻⁻⁻t⁻⁻⁻g-

dvi⁻⁻⁻K Avg⁻⁻⁻` mw⁻⁻⁻iKx
t⁻⁻⁻Pqvig⁻⁻⁻vb

weZibt
Rbve tgvnv⁻⁻⁻š⁻⁻⁻ Avjx, c⁻⁻⁻w⁻⁻⁻iP⁻⁻⁻v⁻⁻⁻j⁻⁻⁻K
m⁻⁻⁻Re bxUlq⁻⁻⁻vi GÛ Mv⁻⁻⁻t⁻⁻⁻g⁻⁻⁻Um w⁻⁻⁻j⁻⁻⁻g⁻⁻⁻t⁻⁻⁻UW

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