

Av±`k

thñZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK i/cv jx BÝ`tiÝ tKvúvbx wjwg±UW ‘issuer’ wnmvte AwfinZ (AZtci ôBm`qviô e±j DñjLZ);

thñZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DñjL 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.”;

thñZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi wW±m±i 31, 2006 Bs Zwi±L mgvß erm±ii Rb` c`ZKZ Aw\_K weeiYx Bm` K±i±Q hv tgmvm Lvb Inve kñdK ingvb GÛ tKvs, PvUW GKvDvU`vUm (weae× wibx¶K) KZK wibx¶xZ n±q±Q Ges D³ wibx¶v cñZôvb, wibx¶v msµvš Kvhw` m±úv`b ceK GZ`msñkó wibx¶v cñZte`b Bm` K±i±Q;

thñZ, Av±jvP` wibx¶K GZ`msñkó wibx¶v cñZte`b, Ab`v±b`i g±a`, wb±æv³ AwfgZ e`³ K±i±Q:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

thñZ, AwWU±ii Dc±iv³ AwfgZ Qvovl D³ Aw_K weeiYx±Z Kñgkb KZK wb±æjLZ AmsMwZ cñi j¶¶Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

thñZ, Dc±iv³ welqmg±ni djK`wZ±Z t`Lv hvq th, Bm`qvi wW±m±i 31, 2006 Bs Zwi±L mgvß erm±ii Aw\_K weeiYx IAS Abhvqx c`Z K±i±Z e` n±q±Q weavq D³ Aw\_K weeiYx±Z Bm`qvi e`v`e Ae`v mñVK I`Q (true and fair) fvte cñZdñjZ nqwb Z_v D³ i/c KgKv±Ûi gva`tg Bm`qvi Av±jvP` Rules Gi msñkó weavb jsNb K±i±Q, hv Av±jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thñZ, Bm`qvi Dc±iv³ e`_Zvi Rb` Kñgkb KZK cñ mñ bs- SEC/Enforcement/633/2007/1187 ZwiL b±f±i 15, 2007 Bs Gi gva`tg Bm`qvi I Dñvi cñiPvjKMY±K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kv±bv I ïbvbxi tbwUk Rñi Kiv nq Ges tde`qvix 14, 2008 Bs Zwi±L D³ ïbvbxi AbñôZ nq;

thñZ, cieZ±Z Kñgk±bi wmxvš tgvZteK Kñgkb KZK cñ mñ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dñvi cñiPvjKMY±K cbivq KviY`kv±bv I ïbvbxi tbwUk Rñi Kiv nq Ges Rb 30, 2008 Bs Zwi±L D³ ïbvbxi AbñôZ nq;

#h#nZ, tde"qvix 14, 2008 Bs Zwi#L Ab#ôZ i#vbx#Z `wLjKZ Bm"qv#i c# ZwiL b#f#i 28, 2007 Bs Gi gva"tg c`E #j#LZ e³e" Ges cieZ#Z `wLjKZ Bm"qv#i c# ZwiL RjvB 09, 2008 Bs Gi gva"tg c`E #j#LZ e³e" D#j#LZ e"Zv Zv weavb jsNb ms#vš th e"vL"v c`vb Kiv nq Zv m#švIRbK bv nIqvq K#gk#bi #bKU Mnb#hvM" e#j we#e#PZ nq#b;

#h#nZ, Av#jvP" Bm"qvi GK#U cve#jK #j#g#UW tKv#úvbx Ges Dnvi c#iPvjKgÊjxi m`m"MY tKv#úvbx i c#Zib#ZKvix hviv #m#KD#i#UR ms#vš AvBb I Dnvi Aaxb RvixKZ we#a-weavb c#icvj#bi Rb" `vqx;

#h#nZ, #m#KD#i#UR ms#vš AvBb I Dnvi we#a-weavb c#icvj#b D³ Bm"qvi Gi mKj c#iPvj#Ki D³i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#v#hvM" Aciva; Ges

#h#nZ, K#gk#bi we#ePbvq, #m#KD#i#UR ms#vš AvBb I Dnvi we#a-weavb c#icvj#b D#j#LZ B"QvKZ e"Zv Rb", c#RevRv#i ksLjv, "QZv Ges Rb"v# D³ Bm"qv#i c#Z"K c#iPvjK#K R#igbv Kiv c#qvRb I mg#Pxb;

AZGe, t#n#nZ, K#gkb, D#j#LZ hveZxq weiq we#ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#k#waZ] #Z c`E #lgZve#j, i/cvjx BÝ"iÝ tKv#úvbx #j#g#UW Gi tPqvig"vb/c#iPvjK Rbve tgv"dv tMvjvg K#m Gi Dci 2 (`B) j#UvKv R#igbv avh" Kij hv A# Av#`#ki 15 (c#bi) #`#bi g#a" Øm#KD#i#UR I G·#PÄ K#gkb# Gi AbK#j Bm"KZ e"vsk WvdU/tc-AW#i i gva"tg K#gk#b Rgv Ki#Z n#e|

#m#KD#i#UR I G·#PÄ K#gk#bi c#U-

dvi"K Avg` #m#Kx
#Pqvig"vb

weZibt

Rbve Rbve tgv"dv tMvjvg K#m, tPqvig"vb/c#iPvjK
i/cvjx BÝ"iÝ tKv#úvbx #j#g#UW
i/cvjx exgv feb, 7, ivRDK G#f#bD, XvKv- 1000

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZv#eK i/cv#x BÝ`#iÝ #Kv#úvbx #j#g#UW ‘issuer’ #nmv#e A#f#nZ (AZtc i #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 #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i Rb` c`ZKZ A#\_K #eeiYx Bm` K#i#Q hv #gmvm Lvb Inve k#dK ingvb G# #K#s, PvUW GKvD#U`vUm (#e#ae# #bix#K) KZK #bix#xZ n#q#Q Ges D<sup>3</sup> #bix#v c#Z#b, #bix#v ms#vš K#h#` m#úv`b ceK GZ`ms#kó #bix#v c#Z#e`b Bm` K#i#Q;

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

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

#h#nZ, A#WU#i i Dc#iv³ A#fgZ Qvov I D³ A#_K #eeiYx#Z K#gkb KZK #b#j#LZ AmsM#Z c#i j# #Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

#h#nZ, Dc#iv³ #elqmg#ni dj#`#Z#Z #`Lv hvq th, Bm`qvi #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i A#\_K #eeiYx IAS Abhvqx c`Z K#i#Z e` n#q#Q #eavq D<sup>3</sup> A#\_K #eeiYx#Z Bm`q#i i e#`e Ae`v m#VK I `”Q (true and fair) f#v#e c#Zd#jZ nq#b Z\_v D<sup>3</sup> i/c KgKv#Úi gva`#g Bm`qvi Av#jvP` Rules Gi ms#kó #eavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

#h#nZ, Bm`q#i i Dc#iv<sup>3</sup> e`_Z#i Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi gva`#g Bm`qvi I Dnvi c#i PvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges #de`qvix 14, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

#h#nZ, cieZ#Z K#gk#bi #m#vš #gvZv#eK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`#g Bm`qvi I Dnvi c#i PvjKMY#K cbivq KviY `kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

thtnZ, tde"qvix 14, 2008 Bs Zwilt AbiôZ ibvbxZ `wljKZ Bm"qviii cî Zwilt btfai 28, 2007 Bs Gi gva"tg c`Ë jLZ e³e" Ges cieZxZ `wljKZ Bm"qviii cî Zwilt RjvB 09, 2008 Bs Gi gva"tg c`Ë jLZ e³e" D+jLZ e_Zv Z_v weav jsNb msuvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bv nIqq Klgk#bi wBKU MnbthvM" e+j we"ePZ nqib;

thtnZ, Av+jvP" Bm"qvi GKU cvejk jlg#UW tKvóvbx Ges Dnvi cwiPvjKgÊjxi m`m"MY tKvóvbx cZibiaZKvix hviv wmkDiiUR msuvš AvBb I Dnvi Aaxb RvixKZ wea-weav cwi cvj#bi Rb" `vqx;

thtnZ, wmkDiiUR msuvš AvBb I Dnvi wea-weav cwi cvj#b D³ Bm"qvi Gi mKj cwiPvj#Ki D³ i/c e_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw"thvM" Aciva; Ges

thtnZ, Klgk#bi we"ePbvq, wmkDiiUR msuvš AvBb I Dnvi wea-weav cwi cvj#b D+jLZ B"QvKZ e_Zvi Rb", cirevrviii ksljv, "QZv Ges Rb"v#_ D³ Bm"qviii cZ"K cwiPvjK#K Rwigbv Kiv c#qrb I mgxPxb;

AZGe, tmtnZ, Klgkb, D+jLZ hveZxq weiq we"ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ] #Z c`Ë jlgZve+j, i/cvjx BÝ"iÝ tKvóvbx jlg#UW Gi cwiPvjK Rbve AvjnvR tgvnvš` Avjx Gi Dci 2 (`B) j¶ UvKv Rwigbv avh" Kij hv AÎ Av#`#ki 15 (c#bi) w`#bi g#a" ØwmkDiiUR I G·#PÄ Klgkb Gi AbK+j Bm"KZ e"vsk Wvdu/c-AWviii gva"tg Klgk#b Rgv KiZ nte|

wmkDiiUR I G·#PÄ Klgk#bi c#¶-

dvi"K Avg` wmiKx
#Pqvigvb

weZibt

Rbve AvjnvR tgvnvš` Avjx, cwiPvjK
i/cvjx BÝ"iÝ tKvóvbx jlg#UW
i/cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK i/cv jx BÝ`#iÝ #Kv#úvbx #j#g#UW ‘issuer’ #nmv#e A#f#nZ (AZtc i #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 #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i Rb` c`ZKZ A#\_K #eeiYx Bm` K#i#Q hv #gmvm Lvb Inve k#dK ingvb G# #K#s, PvUW GKvD#U`vUm (#e#ae# #bix#K) KZK #bix#xZ n#q#Q Ges D<sup>3</sup> #bix#v c#Z#b, #bix#v ms#vš K#h#` m#úv`b ceK GZ`ms#kó #bix#v c#Z#e`b Bm` K#i#Q;

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

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

#h#nZ, A#WU#i i Dc#iv³ A#fgZ Qvov I D³ A#_K #eeiYx#Z K#gkb KZK #b#j#LZ AmsM#Z c#i j# #Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

#h#nZ, Dc#iv³ #elqmg#ni dj k#Z#Z #`Lv hvq th, Bm`qvi #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i A#_K #eeiYx IAS Abhvqx c`Z K#i#Z e`_ n#q#Q #eavq D³ A#_K #eeiYx#Z Bm`q#i i e#`e Ae`v m#VK I `Q (true and fair) f#e c#Zd#jZ nq#b Z_v D³ i/c KgKv#Úi gva`tg Bm`qvi Av#jvP` Rules Gi ms#kó #eavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

#h#nZ, Bm`q#i i Dc#iv<sup>3</sup> e`_Z#i Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi gva`tg Bm`qvi I Dnvi c#i PvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb K#iY `kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges #de`qvix 14, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

#h#nZ, cieZ#Z K#gk#bi #m#vš #gvZ#eK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dnvi c#i PvjKMY#K cbivq K#iY `kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

bs- GmBim/Gbtdm#gU/633/2007/

ZwiLt A±wei 05, 2008

Bs

thtnZ, tde"qvix 14, 2008 Bs ZwiL AbiôZ ibvbxZ `wLjKZ Bm"qviii cÎ ZwiL btfai 28, 2007 Bs Gi gva"tg c`Ë wjwLZ e³e" Ges cieZxZ `wLjKZ Bm"qviii cÎ ZwiL RjvB 09, 2008 Bs Gi gva"tg c`Ë wjwLZ e³te" D†jwLZ e"Zv Z_v weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bv nIqvq Kwgk†bi wBKU MnbthvM" e†j we†ePZ nqwb;

thtnZ, Av†jvP" Bm"qvi GKwU cvevjK wjwg†UW †Kvauvbx Ges Dnvi cwiPvjKgÊjxi m`m"MY †Kvauvbxci cwiZibiaZKvix hviv wmwKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwiicvj†bi Rb" `vqx;

thtnZ, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwiicvj†b D³ Bm"qvi Gi mKj cwiPvj†Ki D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw†hvm" Aciva; Ges

thtnZ, Kwgk†bi we†ePbvq, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwiicvj†b D†jwLZ B"QvKZ e"Zvi Rb", ciRevRv†ii ksLjv, "QZv Ges Rb†_ D³ Bm"qviii c†Z"K cwiPvjK†K Riigvbn Kiv c†qvRb I mgxPxb;

AZGe, tmtnZ, Kwgkb, D†jwLZ hveZxq weIq we†ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mškwiaZ] †Z c`Ë ¶Igzve†j, i|cvjx BÝ"†iÝ †Kvauvbx wjwg†UW Gi cwiPvjK Rbve †gtv kvgmj û`v Gi Dci 2 (`B) j¶ UvKv Riigvbn avh" Ki j hv AÎ Av†`†ki 15 (c†bi) w`†bi g†a" ØmwKDwiUR I G·†PÄ Kwgkb Gi AbK†j Bm"KZ e"vsK Wwdu†c-AW††ii gva"tg Kwgk†b Rgv KiZ n†e|

wmwKDwiUR I G·†PÄ Kwgk†bi c†¶-

dvi"K Avng` wmwIKx
†Pqvig`vb

weZibt

Rbve †gtv kvgmj û`v, cwiPvjK
i|cvjx BÝ"†iÝ †Kvauvbx wjwg†UW
i|cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

Av±`k

thñZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK i/cv jx BÝ`tiÝ tKvúvbx wjwg±UW ‘issuer’ wnmvte AwfinZ (AZtci ôBm`qviô e±j DñjLZ);

thñZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DñjL 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.”;

thñZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi W±m±i 31, 2006 Bs Zwi±L mgvß erm±ii Rb` c`ZKZ Aw\_K weeiYx Bm` K±i±Q hv tgmvm Lvb Inve kñdK ingvb GÛ tKvs, PvUW GKvDvU`vUm (weae× wibx¶K) KZK wibx¶xZ n±q±Q Ges D³ wibx¶v cñZôvb, wibx¶v msµvš Kvhw` m±úv`b ceK GZ`msñkó wibx¶v cñZte`b Bm` K±i±Q;

thñZ, Av±jvP` wibx¶K GZ`msñkó wibx¶v cñZte`b, Ab`v±b`i g±a`, wb±æv³ AwfgZ e`³ K±i±Q:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

thñZ, AwWU±ii Dc±iv³ AwfgZ Qvovl D³ Aw_K weeiYx±Z Kñgkb KZK wb±æjLZ AmsMwZ cñi j¶Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

thñZ, Dc±iv³ welqmg±ni djK`vZ±Z t`Lv hvq th, Bm`qvi W±m±i 31, 2006 Bs Zwi±L mgvß erm±ii Aw\_K weeiYx IAS Abhvqx c`Z K±i±Z e`\_ n±q±Q weavq D³ Aw\_K weeiYx±Z Bm`qvi±i e`v`e Ae`v mñVK I`Q (true and fair) f±te cñZdñjZ nqwb Z_v D³ i/c KgKv±Ûi gva`tg Bm`qvi Av±jvP` Rules Gi msñkó weavb jsNb K±i±Q, hv Av±jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thñZ, Bm`qvi±i Dc±iv³ e`_Zvi Rb` Kñgkb KZK cñ mñ bs- SEC/Enforcement/633/2007/1187 ZwiL b±f±i 15, 2007 Bs Gi gva`tg Bm`qvi I Dñvi cñiPvjKMY±K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kv±bv I ïbvbxi tbwUk Rñi Kiv nq Ges tde`qvix 14, 2008 Bs Zwi±L D³ ïbvbxi AbñôZ nq;

thñZ, cieZ±Z Kñgk±bi wmxvš tgvZteK Kñgkb KZK cñ mñ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dñvi cñiPvjKMY±K cbivq KviY`kv±bv I ïbvbxi tbwUk Rñi Kiv nq Ges Rb 30, 2008 Bs Zwi±L D³ ïbvbxi AbñôZ nq;

bs- GmBim/Gbtdm#gU/633/2007/

ZwiLt A±wei 05, 2008

Bs

hñZ, tde“qvix 14, 2008 Bs ZwiL AbiôZ ïbvxZ `wLjKZ Bm“qvïi cÎ ZwiL btfai 28, 2007 Bs Gi gva“tg c`Ë wjwLZ e³e“ Ges cieZxZ `wLjKZ Bm“qvïi cÎ ZwiL RjvB 09, 2008 Bs Gi gva“tg c`Ë wjwLZ e³e“ D†jwLZ e“_Zv Z_v weavb jsNb msµvš th e“vL“v c`vb Kiv nq Zv mšvIRbK bv nIqvq Kwgk†bi wBKU MnbthvM“ e†j we†ePZ nqwb;

hñZ, Av†jvP“ Bm“qvï GKwU cvevjK wjwg†UW †Kvauvbx Ges Dnvi cwiPvjKgÊjxi m`mMY †Kvauvbxï ciZibiaZKvix hviv wmiKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciicvj†bi Rb“ `vqx;

hñZ, wmiKDwiUR msµvš AvBb I Dnvi wea-weavb ciicvj†b D³ Bm“qvï Gi mKj cwiPvj†Ki D³ i/c e“_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw†hvm“ Aciva; Ges

hñZ, Kwgk†bi we†ePbvq, wmiKDwiUR msµvš AvBb I Dnvi wea-weavb ciicvj†b D†jwLZ B“QvKZ e“_Zvi Rb“, ciRevRv†ii ksLjv, “QZv Ges Rb“†_ D³ Bm“qvïi c†Z“K cwiPvjK†K Rwigvbn Kiv c†qvRb I mgxPxb;

AZGe, tmñZ, Kwgkb, D†jwLZ hveZxq weIq we†ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms†kwaZ] †Z c`Ë ¶lgZve†j, i/cvjx BÝ“†iÝ †Kvauvbx wjwg†UW Gi cwiPvjK Rbve gwRei ingvb Gi Dci 2 (`B) j¶ UvKv Rwigvbn avh“ Kij hv AÎ Av†`†ki 15 (c†bi) w`†bi g†a“ ÔwmiKDwiUR I G· †PÄ Kwgkbô Gi AbK†j Bm“KZ e“vsK WdU/†c-AW†ii gva“g Kwgk†b Rgv Ki†Z n†e|

wmiKDwiUR I G· †PÄ Kwgk†bi c†¶-

dvi“K Avng` wmiKx
†Pqvigvb

weZibt

Rbve gwRei ingvb, cwiPvjK
i/cvjx BÝ“†iÝ †Kvauvbx wjwg†UW
i/cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

c\Zv-2/2

Av`k

þhþnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) þgvZvþeK i|cvjx BÝ`tiÝ þKvþúvbx wjwgþUW ‘issuer’ wnmvþe AwwfnZ (AZtci ÔBm`qvîÔ eþj DwiLZ);

þhþnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DþjL iþqþQ þ, “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`qvî wWþmþi 31, 2006 Bs ZwiL mgvß ermþii Rb` c`ZKZ Aww\_K weeiYx Bm` KþiþQ hv tgmvm Lvb Inve kwdK ingvb GÛ þKvs, PvwW GKvDU`vUm (weæx wbx¶K) KZK wbx¶xZ nþqþQ Ges D³ wbx¶v cizôvb, wbx¶v msµvš Kvhw` mþúv`b ceK GZ`mswkó wbx¶v cizþe`b Bm` KþiþQ;

þhþnZ, AvþjvP` wbx¶K GZ`mswkó wbx¶v cizþe`þb, Ab`vþb`i gþa`, wbæv³ AwwfgZ e`³ KþiþQ:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

þhþnZ, AwwUþii Dcþiv³ AwwfgZ Qvovl D³ Aww_K weeiYxþZ Kwgkb KZK wbæwjwLZ AmsmwZ cwiþ¶Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

þhþnZ, Dcþiv³ welqmgþni djkwZþZ þ`Lv hvq þ, Bm`qvî wWþmþi 31, 2006 Bs ZwiL mgvß ermþii Aww_K weeiYx IAS Abhvqx c`Z KiþZ e`_ nþqþQ weavq D³ Aww_K weeiYxþZ Bm`qvþii ev`e Ae`v mwVK I`”Q (true and fair) fvþe cizdwwjZ nqwb Z_v D³ i|c KgKvþÛi gva`þg Bm`qvî AvþjvP` Rules Gi msikó weavb jsNb KþiþQ, hv AvþjvP` Ordinance Gi section 18 Gi m`úó jsNb;

þhþnZ, Bm`qvþii Dcþiv³ e`_Zvi Rb` Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/1187 ZwiL bþfþi 15, 2007 Bs Gi gva`þg Bm`qvî I Dnvi cwiþvjKMYþK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvîY`kvþbv I þbvbx iþwUk Rwi Kiv nq Ges tde`qvix 14, 2008 Bs ZwiL D³ þbvbx AbwôZ nq;

þhþnZ, cieZþZ Kwgkþbi wmxvš þgvZvþeK Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`þg Bm`qvî I Dnvi cwiþvjKMYþK cbivq KvîY`kvþbv I þbvbx iþwUk Rwi Kiv nq Ges Rb 30, 2008 Bs ZwiL D³ þbvbx AbwôZ nq;

#h#nZ, #de"qvix 14, 2008 Bs Zwi#L Ab#ôZ #bvb#Z `wLjKZ Bm"qv#i c# ZwiL b#f#i 28, 2007 Bs Gi gva"tg c`E #j#LZ e³e" Ges cieZ#Z `wLjKZ Bm"qv#i c# ZwiL RjvB 09, 2008 Bs Gi gva"tg c`E #j#LZ e³e" D#j#LZ e"Zv Z_v weav jsNb m#vš th e"vL"v c`vb Kiv nq Zv m#švIRbK bv nIqyq K#gk#bi #bKU Mnb#hvM" e#j we#e#PZ nq#b;

#h#nZ, Av#jvP" Bm"qvi GK#U cve#jK #j#g#UW #Kv#úvbx Ges Dnvi c#iPvjKgÊjxi m`m"MY #Kv#úvbx i c#Z#b#ZKvix hviv #m#KD#i#UR m#vš AvBb I Dnvi Aaxb RvixKZ we#a-weavb c#icvj#bi Rb" `vqx;

#h#nZ, #m#KD#i#UR m#vš AvBb I Dnvi we#a-weavb c#icvj#b D³ Bm"qvi Gi mKj c#iPvj#Ki D³i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#v#hvM" Aciva; Ges

#h#nZ, K#gk#bi we#ePbvq, #m#KD#i#UR m#vš AvBb I Dnvi we#a-weavb c#icvj#b D#j#LZ B"QvKZ e"Zvi Rb", c#RevRv#i ksLjv, "QZv Ges Rb"v# D³ Bm"qv#i c#Z"K c#iPvjK#K R#igbv Kiv c#qvRb I mg#Pxb;

AZGe, #m#nZ, K#gkb, D#j#LZ hveZxq we#q we#ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#k#aZ] #Z c`E #lgZve#j, i/cvjx BÝ"iY #Kv#úvbx #j#g#UW Gi c#iPvjK Rbve #gt b#Rg D#İb Gi Dci 2 (`B) j#UvKv R#igbv avh" Kij hv AÎ Av#`#ki 15 (c#bi) #`#bi g#a" Øm#KD#i#UR I G·#PÄ K#gkb# Gi AbK#j Bm"KZ e"vK W#dU/#c-AW#i i gva"tg K#gk#b Rgv Ki#Z n#e|

#m#KD#i#UR I G·#PÄ K#gk#bi c#ŋ-

dvi"K Avg` #m#İKx
#Pqvigvb

weZibt

Rbve #gt b#Rg D#İb, c#iPvjK
i/cvjx BÝ"iY #Kv#úvbx #j#g#UW
i/cvjx exgv feb, 7, ivRDK G#f#bD, XvKv- 1000

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK i/cv jx BÝ`#iÝ #Kv#úvbx #j#g#UW ‘issuer’ #nmv#e A#finZ (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 #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i Rb` c`ZKZ A#\_K #eeiYx Bm` K#i#Q hv #gmvm Lvb Inve k#dK ingvb G# #K#s, PvUW GKvD#U`vUm (#e#ae# #bix#K) KZK #bix#xZ n#q#Q Ges D<sup>3</sup> #bix#v c#Z#b, #bix#v ms#vš K#h#` m#úv`b ceK GZ`ms#kó #bix#v c#Z#e`b Bm` K#i#Q;

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

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

#h#nZ, A#WU#i#i Dc#iv³ A#fgZ Q#v#l D³ A#_K #eeiYx#Z K#gkb KZK #b#j#LZ AmsM#Z c#i j#j#Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

#h#nZ, Dc#iv³ #elqmg#ni djk`#Z#Z #`Lv hvq th, Bm`qvi #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i A#\_K #eeiYx IAS Abhvqx c`Z K#i#Z e`\_ n#q#Q #eavq D<sup>3</sup> A#\_K #eeiYx#Z Bm`q#i#i 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 g#a`#g Bm`qvi Av#jvP` Rules Gi ms#kó #eavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

#h#nZ, Bm`q#i#i Dc#iv<sup>3</sup> e`_Z#i Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi g#a`#g Bm`qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb K#iY`kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges #de`qvix 14, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

#h#nZ, cieZ#Z K#gk#bi #m#vš #gvZ#eK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi g#a`#g Bm`qvi I Dnvi c#iPvjKMY#K cbivq K#iY`kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

bs- GmBim/Gbtdm#gU/633/2007/

ZwiLt A±vei 05, 2008

Bs

thtnZ, tde"qvix 14, 2008 Bs ZwiL AbiôZ ibvbxZ `wLjKZ Bm"qviii cÎ ZwiL btfai 28, 2007 Bs Gi gva"tg c`Ë jLZ e³e" Ges cieZxZ `wLjKZ Bm"qviii cÎ ZwiL RjvB 09, 2008 Bs Gi gva"tg c`Ë jLZ e³te" D†jLZ e"Zv Zv weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bv nIqvq Kigk†bi kbKU MnbthvM" e†j we†ePZ nqib;

thtnZ, Av†jvP" Bm"qvi GKU cve†jK j†g†UW †Kvauvbx Ges Dnvi c†iPvjKgÊjxi m`m"MY †Kvauvbxci c†ZibiaZKvix hviv m†KD†iUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb c†icvj†bi Rb" `vqx;

thtnZ, m†KD†iUR msµvš AvBb I Dnvi wea-weavb c†icvj†b D³ Bm"qvi Gi mKj c†iPvj†Ki D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwi†hvm" Aciva; Ges

thtnZ, Kigk†bi we†ePbvq, m†KD†iUR msµvš AvBb I Dnvi wea-weavb c†icvj†b D†jLZ B"QvKZ e"Zvi Rb", c†RevRv†ii ksLjv, "QZv Ges Rb"†_ D³ Bm"qviii c†Z"K c†iPvjK†K R†igvbn Kiv c†qvRb I mgxPxb;

AZGe, tmtnZ, Kigkb, D†jLZ hveZxq we†q we†ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m†kwaZ] †Z c`Ë ††gZve†j, i/cvjx BÝ"†iY †Kvauvbx j†g†UW Gi c†iPvjK Rbve †gt Avjx Avn†g` Gi Dci 2 (`B) j†† UvKv R†igvbn avh" Ki j hv A† Av†`†ki 15 (c†bi) `†bi g†a" Øm†KD†iUR I G·†PÄ Kigkb† Gi AbK†j Bm"KZ e"vsK W†dU†c-AW††ii gva"tg Kigk†b Rgv KiZ n†e|

m†KD†iUR I G·†PÄ Kigk†bi c†††-

dvi"K Avng` m††Kx
†Pqv†g`vb

weZibt

Rbve †gt Avjx Avn†g`, c†iPvjK
i/cvjx BÝ"†iY †Kvauvbx j†g†UW
i/cvjx exgv feb, 7, ivRDK G†f†bD, XvKv- 1000

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK i/cv jx BÝ#iÝ #Kv#úvbx #j#g#UW ‘issuer’ #nmv#e A#finZ (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 #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i Rb# c#ZKZ A#_K #eeiYx Bm# K#i#Q hv #gmvm Lvb Inve k#dK ingvb G# #K#s, PvUW GKvD#U#vUm (#e#ae# #bix#K) KZK #bix#xZ n#q#Q Ges D# #bix#v c#Z#b, #bix#v ms#v# K#h#v# m#úv#b ceK GZ#ms#k# #bix#v c#Z#e#b Bm# K#i#Q;

#h#nZ, Av#jvP# #bix#K GZ#ms#k# #bix#v c#Z#e#b, Ab#v#b#i g#a#, #b#æv# A#fgZ e# K#i#Q:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

#h#nZ, A#WU#i#i Dc#iv# A#fgZ Q#v#I D# A#_K #eeiYx#Z K#gkb KZK #b#j#LZ AmsM#Z c#i j#Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

#h#nZ, Dc#iv# #elqmg#ni djk#Z#Z #`Lv hvq th, Bm#qvi #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i A#_K #eeiYx IAS Abhvqx c#Z K#i#Z e# n#q#Q #eavq D# A#_K #eeiYx#Z Bm#q#i#i e#e Ae#v m#VK I #Q (true and fair) f#te c#Zd#jZ nq#b Z#v D# i#c KgKv#Úi 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#q#i#i Dc#iv# e#_Z#i Rb# K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi gva#tg Bm#qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb K#iY #kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges #de#qvix 14, 2008 Bs Zwi#L D# #b#bxi Ab#Z nq;

#h#nZ, cieZ#Z K#gk#bi #m#v# #gvZ#eK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva#tg Bm#qvi I Dnvi c#iPvjKMY#K cbivq K#iY #kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D# #b#bxi Ab#Z nq;

bs- GmBim/Gbtdm#gU/633/2007/

ZwiLt A±wei 05, 2008

Bs

thtnZ, tde"qvix 14, 2008 Bs ZwiL AbiôZ ibvbxZ `wLjKZ Bm"qviii cÎ ZwiL btfai 28, 2007 Bs Gi gva"tg c`Ë wjwLZ e³e" Ges cieZxZ `wLjKZ Bm"qviii cÎ ZwiL RjvB 09, 2008 Bs Gi gva"tg c`Ë wjwLZ e³e" D†jwLZ e"Zv Z_v weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bv nIqvq Kwgk†bi wBKU MnbthvM" e†j we†ePZ nqwb;

thtnZ, Av†jvP" Bm"qvi GKwU cvevjK wjwg†UW †Kvauvbx Ges Dnvi cwiPvjKgÊjxi m`m"MY †Kvauvbx ciZibiaZKvix hviv wmwKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj†bi Rb" `vqx;

thtnZ, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvj†b D³ Bm"qvi Gi mKj cwiPvj†Ki D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw†hvm" Aciva; Ges

thtnZ, Kwgk†bi we†ePbvq, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvj†b D†jwLZ B"QvKZ e"Zvi Rb", ciRevRv†ii ksLjv, "QZv Ges Rb†_ D³ Bm"qviii c†Z"K cwiPvjK†K Rwigvbn Kiv c†qvRb I mgxPxb;

AZGe, tmtnZ, Kwgkb, D†jwLZ hveZxq weIq we†ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms†kwaZ] †Z c`Ë †Igzve†j, i/cvjx BÝ"†iÝ †Kvauvbx wjwg†UW Gi cwiPvjK Rbve †gvt BDbm Gi Dci 2 (`B) j† UvKv Rwigvbn avh" Kij hv A† Av†`†ki 15 (c†bi) w`†bi g†a" ØmwKDwiUR I G · †PÄ Kwgkb† Gi AbK†j Bm"KZ e"vsK WdU/†c-AW†ii gva"tg Kwgk†b Rgv Ki†Z n†e|

wmwKDwiUR I G · †PÄ Kwgk†bi c††-

dvi"K Avng` wmwIKx
†Pqvig`vb

weZibt

Rbve †gvt BDbm, cwiPvjK
i/cvjx BÝ"†iÝ †Kvauvbx wjwg†UW
i/cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

Av`k

h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK i|cvjx BÝ`tiÝ tKv#úvbx #j#g#UW ‘issuer’ #nmv#e A#finZ (AZtci ÔBm`qviÔ 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 #W#m#i 31, 2006 Bs Zm#i#L mgv# erm#i Rb` c`ZKZ A#\_K #eeiYx Bm` K#i#Q hv tgmvm Lvb Inve k#dK ingvb GÜ tKvs, P#UW GKvD#U`vUm (#e#e#x #bix#K) KZK #bix#xZ n#q#Q Ges D<sup>3</sup> #bix#v c#Z#b, #bix#v ms#vš K#h#v` m#úv`b ceK GZ`ms#kó #bix#v c#Z#e`b Bm` K#i#Q;

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

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

h#nZ, A#WU#i Dc#iv³ A#fgZ Qvovl D³ A#_K #eeiYx#Z K#gkb KZK #b#æ#j#LZ AmsM#Z c#i#j#Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

h#nZ, Dc#iv³ #elqmg#ni djK#Z#Z t`Lv hvq th, Bm`qvi #W#m#i 31, 2006 Bs Zm#i#L mgv# erm#i A#_K #eeiYx IAS Abhvqx c`Z K#i#Z e`_ n#q#Q #eavq D³ A#_K #eeiYx#Z Bm`qv#i i ev`e Ae`v m#VK I`”Q (true and fair) fv#e c#Zd#jZ nq#b Z_v D³ i#c KgKv#Üi gva`tg Bm`qvi Av#jvP` Rules Gi ms#kó #eavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

h#nZ, Bm`qv#i Dc#iv<sup>3</sup> e`_Zvi Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 Zm#iL b#f#i 15, 2007 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY` kv#bv I #b#vxi t#v#Uk R#i Kiv nq Ges t#e#qvix 14, 2008 Bs Zm#i#L D³ #b#vxi Ab#ôZ nq;

h#nZ, cieZ#Z K#gk#bi #m#vš #gvZ#eK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 Zm#iL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K cbivq KvY` kv#bv I #b#vxi t#v#Uk R#i Kiv nq Ges Rb 30, 2008 Bs Zm#i#L D³ #b#vxi Ab#ôZ nq;

bs- GmBmm/Gbtdm#g:U/633/2007/
Bs

ZwiLt A±vei 05, 2008

thnZ, tde"qvix 14, 2008 Bs ZwiL AbiôZ ibvbxZ `vLjKZ Bm"qviii cÎ ZwiL btfai 28, 2007 Bs Gi gva"tg c`Ë jLZ e³e" Ges cieZxZ `vLjKZ Bm"qviii cÎ ZwiL RjvB 09, 2008 Bs Gi gva"tg c`Ë jLZ e³te" D+jLZ e"Zv Zv weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bnIqvq Kvgkþbi wBKU MnbthvM" e+j weþePZ nqwb;

thnZ, Av+jvP" Bm"qvi GKU cvejk jvg#UW tKvauvbx Ges Dnvi cwiPvjKgÊjxi m`mMY tKvauvbx ciZbraZKvix hviv wmkDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciicvjþbi Rb" `vqx;

thnZ, wmkDwiUR msµvš AvBb I Dnvi wea-weavb ciicvjþb D³ Bm"qvi Gi mKj cwiPvjþKi D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwi"thvM" Aciva; Ges

thnZ, Kvgkþbi weþePbvq, wmkDwiUR msµvš AvBb I Dnvi wea-weavb ciicvjþb D+jLZ B"QvKZ e"Zvi Rb", ciRevRvþii ksLjv, "QZv Ges Rb"v#_ D³ Bm"qviii cþZ"K cwiPvjKþK Riigvbn Kiv cþqvRb I mgxPxb;

AZGe, thnZ, Kvgkb, D+jLZ hveZxq weIq weþePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msþkwaZ] þZ c`Ë jLZveþj, i/cvjx BÝ"þiÝ tKvauvbx jvg#UW Gi cwiPvjK Rbve þK. Gg. dvi"L Gi Dci 2 (`B) j¶ UvKv Riigvbn avh" Kij hv AÎ Avþ`þki 15 (cþbi) w`þbi gþa" wmkDwiUR I G · þPÄ Kvgkbô Gi AbKþj Bm"KZ e"vK Wwdu/c-AWvþii gva"tg Kvgkþb Rgv KiþZ nþe|

wmkDwiUR I G · þPÄ Kvgkþbi cþ¶-

dvi"K Avg` wmiKx
þPqvig"vb

weZibt

Rbve þK. Gg. dvi"L, cwiPvjK
i/cvjx BÝ"þiÝ tKvauvbx jvg#UW
i/cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

Avtdk

thtnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK i/cvjx BÝtdiÝ tKvduvbx wjwgtdUW ‘issuer’ wnmvte AwfinZ (AZtci ÔBmqviô eþj DñjLZ);

thtnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DþjL itqtQ 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.”;

thtnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmqvi wtmþi 31, 2006 Bs ZwiLt mgvß ermþii Rb cZKZ Aw_K weeiYx Bm KitiQ hv tgmvm Lvb Inve kldK ingvb GÜ tKvs, PvUW GKvDvUvUm (weae× wbxqK) KZK wbxqxZ ntqtQ Ges D³ wbxqv cizôvb, wbxqv msµvš Kvhw mduv`b ceK GZ`msikó wbxqv cizte`b Bm KitiQ;

thtnZ, AvþjvP wbxqK GZ`msikó wbxqv cizte`b, Abvtdbi gta, wtdæv³ AwfgZ e³ KitiQ:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

thtnZ, AwWUþii Dcþiv³ AwfgZ Qvovl D³ Aw_K weeiYxþZ Kvgkb KZK wbdjLZ AmsMwZ cwi jwq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

thtnZ, Dcþiv³ welqmgtni djktZtZ tLv hvq th, Bmqvi wtmþi 31, 2006 Bs ZwiLt mgvß ermþii Aw_K weeiYx IAS Abhvqx cZ KitiQ e` ntqtQ weavq D³ Aw\_K weeiYxþZ Bmqvþii ev`e Ae`v mVK I`Q (true and fair) fvtte cizdñjZ nqwb Z_v D³ ic KgKvtdi gva`tg Bmqvi AvþjvP Rules Gi msikó weavb jsNb KitiQ, hv AvþjvP Ordinance Gi section 18 Gi m`úó jsNb;

thtnZ, Bmqvþii Dcþiv³ e`Zvi Rb Kvgkb KZK cî mî bs- SEC/Enforcement/633/2007/1187 ZwiL btfþi 15, 2007 Bs Gi gva`tg Bmqvi I Dnvi cwiPvjKMYþK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kvþv I ibvbx tbtUk Rwi Kiv nq Ges tde`qvix 14, 2008 Bs ZwiLt D³ ibvbx AbtdZ nq;

thtnZ, cieZtZ Kvgktbi wmvš tgvZteK Kvgkb KZK cî mî bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bmqvi I Dnvi cwiPvjKMYþK cbivq KviY`kvþv I ibvbx tbtUk Rwi Kiv nq Ges Rb 30, 2008 Bs ZwiLt D³ ibvbx AbtdZ nq;

thtnZ, tde“qvix 14, 2008 Bs ZwiL AbiôZ ïbvxZ `wLjKZ Bm“qvii cÎ ZwiL btfai 28, 2007 Bs Gi gva“tg c`Ë wjwLZ e³e“ Ges cieZxZ `wLjKZ Bm“qvii cÎ ZwiL RjvB 09, 2008 Bs Gi gva“tg c`Ë wjwLZ e³e“ D†jwLZ e“_Zv Z_v weav jsNb msµvš th e“vL“v c`vb Kiv nq Zv mššvIRbK bv nIqq Kwgk†bi wBKU MnbthvM“ e†j we†ePZ nqib;

thtnZ, Av†jvP“ Bm“qvi GKwU cve†jK wjwg†UW †Kvauvbx Ges Dnvi cwiPvjKgÊjxi m`m“MY †Kvauvbx cwiZibiaZKvix hviv wmwKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj†bi Rb“ `vqx;

thtnZ, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvj†b D³ Bm“qvi Gi mKj cwiPvj†Ki D³ i/c e“_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw†hvm“ Aciva; Ges

thtnZ, Kwgk†bi we†ePbvq, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvj†b D†jwLZ B“QvKZ e“_Zvi Rb“, c†RevRv†ii ksLjv, “QZv Ges Rb“_† D³ Bm“qvii c†Z“K cwiPvjK†K Rwigbv Kiv c†qvRb I mgxPxb;

AZGe, tmtnZ, Kwgkb, D†jwLZ hveZxq we†ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mškwiaZ] †Z c`Ë ¶lgZve†j, i/cvjx BÝ“†iÝ †Kvauvbx wjwg†UW Gi cwiPvjK Rbve †gvt wgrvbi ingvb Gi Dci 2 (`B) j¶ UvKv Rwigbv avh“ Ki j hv A† Av†`†ki 15 (c†bi) w†bi g†a“ ØmwKDwiUR I G·†PÄ Kwgkb Gi AbK†j Bm“KZ e“vK Wwdu/c-AWv†ii gva“tg Kwgk†b Rgv Ki†Z n†el

wmwKDwiUR I G·†PÄ Kwgk†bi c†¶-

dvi“K Avng` wmwIKx
†Pqvigvb

weZibt

Rbve †gvt wgrvbi ingvb, cwiPvjK
i/cvjx BÝ“†iÝ †Kvauvbx wjwg†UW
i/cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZv#eK i/cv#x BÝ`#iÝ #Kv#úvbx #j#g#UW ‘issuer’ #nmv#e A#f#nZ (AZtc i #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 #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i Rb` c`ZKZ A#\_K #eeiYx Bm` K#i#Q hv #gmvm Lvb Inve k#dK ingvb G# #K#s, PvUW GKvD#U`vUm (#e#ae# #bix#K) KZK #bix#xZ n#q#Q Ges D<sup>3</sup> #bix#v c#Z#b, #bix#v ms#vš K#h#` m#úv`b ceK GZ`ms#kó #bix#v c#Z#e`b Bm` K#i#Q;

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

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

#h#nZ, A#WU#i i Dc#iv³ A#fgZ Qvov I D³ A#_K #eeiYx#Z K#gkb KZK #b#j#LZ AmsM#Z c#i j# #Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

#h#nZ, Dc#iv³ #elqmg#ni dj#`#Z#Z #`Lv hvq th, Bm`qvi #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i A#\_K #eeiYx IAS Abhvqx c`Z K#i#Z e` n#q#Q #eavq D<sup>3</sup> A#\_K #eeiYx#Z Bm`q#i i e#`e Ae`v m#VK I `”Q (true and fair) f#v#e c#Zd#jZ nq#b Z\_v D<sup>3</sup> i/c KgKv#Úi gva`#g Bm`qvi Av#jvP` Rules Gi ms#kó #eavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

#h#nZ, Bm`q#i i Dc#iv<sup>3</sup> e`_Z#i Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi gva`#g Bm`qvi I Dnvi c#i PvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb K#iY `kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges #de`qvix 14, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

#h#nZ, cieZ#Z K#gk#bi #m#vš #gvZv#eK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`#g Bm`qvi I Dnvi c#i PvjKMY#K cbivq K#iY `kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

#h#nZ, #de"qvix 14, 2008 Bs Zwi#L Ab#ôZ #bvx#Z `wLjKZ Bm"qv#i c# ZwiL b#f#i 28, 2007 Bs Gi gva#g c`E #j#LZ e³e" Ges cieZ#Z `wLjKZ Bm"qv#i c# ZwiL RjvB 09, 2008 Bs Gi gva#g c`E #j#LZ e³e" D#j#LZ e`\_Zv Z\_v weav jsNb m#vš th e`vL`v c`vb Kiv nq Zv m#švIRbK bv nIqq K#gk#bi #bKU Mnb#h#M" e#j we#e#PZ nq#b;

#h#nZ, Av#jvP" Bm"qvi GK#U cve#jK #j#g#UW #Kv#úvbx Ges Dnvi c#iPvjKgÊjxi m`m"MY #Kv#úvbx i c#Zib#ZKvix hviv #m#KD#i#UR m#vš AvBb I Dnvi Aaxb RvixKZ we#a-weavb c#icvj#bi Rb" `vqx;

#h#nZ, #m#KD#i#UR m#vš AvBb I Dnvi we#a-weavb c#icvj#b D³ Bm"qvi Gi mKj c#iPvj#Ki D³ i#c e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#h#M" Aciva; Ges

#h#nZ, K#gk#bi we#ePbvq, #m#KD#i#UR m#vš AvBb I Dnvi we#a-weavb c#icvj#b D#j#LZ B"QvKZ e`\_Zvi Rb", c#RevRv#i ksLjv, "QZv Ges Rb`_# D³ Bm"qv#i c#Z"K c#iPvjK#K R#igbv Kiv c#qvRb I mg#Pxb;

AZGe, #m#nZ, K#gkb, D#j#LZ hveZxq we#q we#ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#k#waZ] #Z c`E #lgZve#j, i#c#jx BÝ"iÝ #Kv#úvbx #j#g#UW Gi c#iPvjK Rbve Ave #nbv Gi Dci 2 (`B) j#UvKv R#igbv avh" Kij hv A# Av#`#ki 15 (c#bi) #`#bi g#a" Øm#KD#i#UR I G·#PÄ K#gkbØ Gi AbK#j Bm"KZ e`vsK WdU/#c-AW#i i gva#g K#gk#b Rgv Ki#Z #e|

#m#KD#i#UR I G·#PÄ K#gk#bi c#¶-

dvi"K Avg` #m#Kx
#Pqv#g`vb

weZibt

Rbve Ave #nbv, c#iPvjK
i#c#jx BÝ"iÝ #Kv#úvbx #j#g#UW
i#c#jx exgv feb, 7, ivRDK G#f#bD, XvKv- 1000

Avtdk

thtnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK i/cvjx BYtdiY tKvduvbx wjwgtUW 'issuer' wnmvte AwfinZ (AZtci dtm"qvi dt j DtdjLZ);

thtnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DtdjL itqtQ 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.";

thtnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm"qvi Wtdmtdi 31, 2006 Bs ZwiL mgvB ermtdi Rb" cZKZ Aw_K weeiYx Bm" KtdiQ hv tgmvm Lvb Inve ktdK ingvb GU tKvs, PvUW GKvDU"vUm (weae x wbtqK) KZK wbtqxZ ntdqQ Ges D³ wbtqv ctdZvb, wbtqv msmdŠ Kvhw" mduv`b ceK GZ`mskdt wbtqv ctdte`b Bm" KtdiQ;

thtnZ, AvtdjvP" wbtqK GZ`mskdt wbtqv ctdte`b, Abvtd"i gtd", wtdv³ AwfgZ e" KtdiQ:

"As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery."

thtnZ, AwWUtdi Dctiv³ AwfgZ Qvovl D³ Aw_K weeiYxZ Ktgkb KZK wtdjLZ AmsmZ ctdjwZ nq:

"It appears that the said company has not made accounting for deferred taxation as required under BAS-12."

thtnZ, Dctiv³ welqmgtni djktZtd tLvd hvq th, Bm"qvi Wtdmtdi 31, 2006 Bs ZwiL mgvB ermtdi Aw_K weeiYx IAS Abhvqx cZ KtdiQ e" ntdqQ weavq D³ Aw_K weeiYxZ Bm"qtdi e" Ae"v mtdVK I "Q (true and fair) ftd ctdZtdjZ nqwb Z_v D³ ic KgKvtdi gva"tg Bm"qvi AvtdjvP" Rules Gi mskdt weavb jsNb KtdiQ, hv AvtdjvP" Ordinance Gi section 18 Gi mduo jsNb;

thtnZ, Bm"qtdi Dctiv³ e_Zvi Rb" Ktgkb KZK ctd mtd bs- SEC/Enforcement/633/2007/1187 ZwiL btdtdi 15, 2007 Bs Gi gva"tg Bm"qvi l Dnvi ctdPvjKMYtdK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY`kvtdv l tdbvxi tbdUk Rvi Kiv nq Ges tde"qvix 14, 2008 Bs ZwiL D³ tdbvxi AbtdZ nq;

thtnZ, ctdZtd Ktgktdi wmdvŠ tgvZteK Ktgkb KZK ctd mtd bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva"tg Bm"qvi l Dnvi ctdPvjKMYtdK cbivq KvY`kvtdv l tdbvxi tbdUk Rvi Kiv nq Ges Rb 30, 2008 Bs ZwiL D³ tdbvxi AbtdZ nq;

#h#nZ, #de"qvix 14, 2008 Bs Zwi#L Ab#ôZ #bvx#Z `wLjKZ Bm"qv#i c# ZwiL b#f#i 28, 2007 Bs Gi gva"tg c`Ê #j#LZ e³e" Ges cieZ#Z `wLjKZ Bm"qv#i c# ZwiL RjvB 09, 2008 Bs Gi gva"tg c`Ê #j#LZ e³e" D#j#LZ e_Zv Z_v weavb jsNb m#µvš th e"vL"v c`vb Kiv nq Zv m#švIRbK bv nIqyq K#gk#bi #bKU Mnb#hvM" e#j we#e#PZ nq#b;

#h#nZ, Av#jvP" Bm"qvi GK#U cve#jK #j#g#UW #Kv#úvbx Ges Dnvi c#iPvjKgÊjxi m`m"MY #Kv#úvbx i c#Z#b#ZKvix hviv #m#KD#i#UR m#µvš AvBb I Dnvi Aaxb RvixKZ we#a-weavb c#icvj#bi Rb" `vqx;

#h#nZ, #m#KD#i#UR m#µvš AvBb I Dnvi we#a-weavb c#icvj#b D³ Bm"qvi Gi mKj c#iPvj#Ki D³i#c e_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#v#hvM" Aciva; Ges

#h#nZ, K#gk#bi we#ePbvq, #m#KD#i#UR m#µvš AvBb I Dnvi we#a-weavb c#icvj#b D#j#LZ B"QvKZ e_Zvi Rb", c#RevRv#i ksLjv, "QZv Ges Rb#_# D³ Bm"qv#i c#Z"K c#iPvjK#K R#igbv Kiv c#qvRb I mg#Pxb;

AZGe, #m#nZ, K#gkb, D#j#LZ hveZxq weiq we#ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#k#aZ] #Z c`Ê #lgZve#j, i#cvjx BÝ"iY #Kv#úvbx #j#g#UW Gi c#iPvjK Rbve KvRx g#bi"3/4vgvb Gi Dci 2 (`B) j#UvKv R#igbv avh" Kij hv A# Av#`#ki 15 (c#bi) #`#bi g#a" Øm#KD#i#UR I G·#PÄ K#gkb# Gi AbK#j Bm"KZ e"vK W#dU/#c-AW#i i gva"tg K#gk#b Rgv Ki#Z n#e|

#m#KD#i#UR I G·#PÄ K#gk#bi c#¶-

dvi"K Avg` #m#IKx
#Pqvigvb

weZibt

Rbve KvRx g#bi"3/4vgvb, c#iPvjK
i#cvjx BÝ"iY #Kv#úvbx #j#g#UW
i#cvjx exgv feb, 7, ivRDK G#f#bD, XvKv- 1000

Avtdk

thtnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK i/cvjx BYtdiY tKvduvbx wjwgtUW 'issuer' wnmvte AwfinZ (AZtci dtm"qvi dt j DtdjLZ);

thtnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DtdjL itqtQ 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.";

thtnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm"qvi Wtdmtdi 31, 2006 Bs ZwiL mgvB ermtdi Rb" cZKZ Aw_K weeiYx Bm" KtdiQ hv tgmvm Lvb Inve ktdK ingvb GU tKvs, PvUW GKvDU"vUm (weae x wbtqK) KZK wbtqxZ ntdqQ Ges D³ wbtqv ctdZvb, wbtqv msmdŠ Kvhw" mduv`b ceK GZ`mskdt wbtqv ctdte`b Bm" KtdiQ;

thtnZ, AvtdjvP" wbtqK GZ`mskdt wbtqv ctdte`b, Abvtd"i gtd", wtdv³ AwfgZ e" KtdiQ:

"As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery."

thtnZ, AwWUtdi Dctiv³ AwfgZ Qvovl D³ Aw_K weeiYxZ Ktgkb KZK wtdjLZ AmsmZ ctdjwZ nq:

"It appears that the said company has not made accounting for deferred taxation as required under BAS-12."

thtnZ, Dctiv³ welqmgtni djktZtd tLvd hvq th, Bm"qvi Wtdmtdi 31, 2006 Bs ZwiL mgvB ermtdi Aw_K weeiYx IAS Abhvqx cZ KtdiQ e" ntdqQ weavq D³ Aw_K weeiYxZ Bm"qtdi e" Ae"v mtdVK I "Q (true and fair) ftdte ctdZtdjZ nqwb Z_v D³ ic KgKvtdi gva"tg Bm"qvi AvtdjvP" Rules Gi mskdt weavb jsNb KtdiQ, hv AvtdjvP" Ordinance Gi section 18 Gi mduo jsNb;

thtnZ, Bm"qtdi Dctiv³ e"Zvi Rb" Ktgkb KZK ctd mtd bs- SEC/Enforcement/633/2007/1187 ZwiL btdtdi 15, 2007 Bs Gi gva"tg Bm"qvi l Dnvi ctdiPvjKMYtdK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY`kvtdv l tdvbx tdvUk Rvi Kiv nq Ges tde"qvix 14, 2008 Bs ZwiL D³ tdvbx AbtdZ nq;

thtnZ, ctdZtd Ktgktdi wmdvŠ tgvZteK Ktgkb KZK ctd mtd bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva"tg Bm"qvi l Dnvi ctdiPvjKMYtdK cbivq KvY`kvtdv l tdvbx tdvUk Rvi Kiv nq Ges Rb 30, 2008 Bs ZwiL D³ tdvbx AbtdZ nq;

thtnZ, tde"qvix 14, 2008 Bs ZwiltL AbiôZ ibvbxZ `wLjKZ Bm"qviii cÎ Zwilt btfai 28, 2007 Bs Gi gva"tg c`Ë jwLZ e³e" Ges cieZxZ `wLjKZ Bm"qviii cÎ Zwilt RjvB 09, 2008 Bs Gi gva"tg c`Ë jwLZ e³e" D†jwLZ e_Zv Z_v weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mššvIRbK bv nIqq Kwgk†bi wBKU MnbthvM" e†j we†ePZ nqib;

thtnZ, Av†jvP" Bm"qvi GKU cve†jK wjwg†UW †Kvauvbx Ges Dnvi cwiPvjKgÊjxi m`m"MY †Kvauvbx cwiZibiaZKvix hviv wmwKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj†bi Rb" `vqx;

thtnZ, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvj†b D³ Bm"qvi Gi mKj cwiPvj†Ki D³ i/c e_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw†thvM" Aciva; Ges

thtnZ, Kwgk†bi we†ePbvq, wmwKDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvj†b D†jwLZ B"QvKZ e_Zvi Rb", c†RevRv†ii ksLjv, "QZv Ges Rb†_ D³ Bm"qviii c†Z"K cwiPvjK†K Rwigbv Kiv c†qvRb I mgxPxb;

AZGe, tmtnZ, Kwgkb, D†jwLZ hveZxq we†ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mš†kwaZ] †Z c`Ë †lgZve†j, i/cvjx BÝ†iÝ †Kvauvbx wjwg†UW Gi cwiPvjK Rbvev wRbvZ Avjx wgvv Gi Dci 2 (`B) j†† UvKv Rwigbv avh" Kij hv A† Av††ki 15 (c†bi) w†bi g†a" ØmwKDwiUR I G·†PÄ Kwgkb Gi AbK†j Bm"KZ e"vsk Wwdu†c-AW†ii gva"tg Kwgk†b Rgv Ki†Z n†el

wmwKDwiUR I G·†PÄ Kwgk†bi c††-

dvi"K Avg` wmwIKx
†Pqvigvb

weZibt

Rbve wRbvZ Avjx wgvv, cwiPvjK
i/cvjx BÝ†iÝ †Kvauvbx wjwg†UW
i/cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

Av`k

þhþnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) þgvZvþeK i|cvjx BÝ`tiÝ þKvþúvbx wjwgþUW ‘issuer’ wnmvþe AwwfnZ (AZtci ÔBm`qviÔ eþj DwiLZ);

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 wWþmþi 31, 2006 Bs ZwiþL mgvß ermþii Rb` c`ZKZ Aww\_K weeiYx Bm` KþiþQ hv tgmvm Lvb Inve kwdK ingvb GÜ þKvs, PvwW GKvDU`vUm (weæx wbxþK) KZK wbxþxZ nþqþQ Ges D³ wbxþv cizôvb, wbxþv msþvš Kvhv` mþúv`b ceK GZ`mswkó wbxþv cizþe`b Bm` KþiþQ;

þhþnZ, AvþjvP` wbxþK GZ`mswkó wbxþv cizþe`þb, Ab`vþb`i gþa`, wbþæ³ AwwfgZ e`³ KþiþQ:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

þhþnZ, AwwUþii Dcþiv³ AwwfgZ Qvovl D³ Aww_K weeiYxþZ Kwgkb KZK wbxþjwLZ AmsmwZ cwiþjwLZ nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

þhþnZ, Dcþiv³ welqmgþni djkwZþZ þ`Lv hvq þh, Bm`qvi wWþmþi 31, 2006 Bs ZwiþL mgvß ermþii Aww_K weeiYx IAS Abhvqx c`Z KiþZ e`_ nþqþQ weavq D³ Aww_K weeiYxþZ Bm`qvþii ev`e Ae`v mwVK I`”Q (true and fair) fvþe cizdþjZ nqwb Z_v D³ i|c KgKvþûi gva`þg Bm`qvi AvþjvP` Rules Gi msikó weavb jsNb KþiþQ, hv AvþjvP` Ordinance Gi section 18 Gi m`úó jsNb;

þhþnZ, Bm`qvþii Dcþiv³ e`_Zvi Rb` Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/1187 ZwiL bþfþi 15, 2007 Bs Gi gva`þg Bm`qvi I Dnvi cwiþvjKMYþK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kvþbv I þbvbx iþbwUk Rwi Kiv nq Ges tde`qvix 14, 2008 Bs ZwiþL D³ þbvbx AbwôZ nq;

þhþnZ, cieZþZ Kwgkþbi wmxvš þgvZvþeK Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`þg Bm`qvi I Dnvi cwiþvjKMYþK cbivq KviY`kvþbv I þbvbx iþbwUk Rwi Kiv nq Ges Rb 30, 2008 Bs ZwiþL D³ þbvbx AbwôZ nq;

#h#nZ, tde"qvix 14, 2008 Bs Zwilt Ab#ôZ ibvbx#Z `wLjKZ Bm"qv#ii cÎ Zwilt b#f#i 28, 2007 Bs Gi gva#g c`Ë #j#LZ e³e" Ges cieZ#Z `wLjKZ Bm"qv#ii cÎ Zwilt RjvB 09, 2008 Bs Gi gva#g c`Ë #j#LZ e³e" D#j#LZ e" _Zv Z_v weavb jsNb ms#vš th e"vL"v c`vb Kiv nq Zv m#švIRbK bv nIqvq K#gk#bi #bKU Mnb#hvM" e#j we#e#PZ nq#b;

#h#nZ, Av#jvP" Bm"qvi GK#U c#v#jK #j#g#UW tKv#úvbx Ges Dnvi c#iPvjKgÊjxi m`m"MY tKv#úvbx i c#Z#braZKvix hviv #m#KD#i#UR ms#vš AvBb I Dnvi Aaxb RvixKZ wea-weavb c#icvj#bi Rb" `vqx;

#h#nZ, #m#KD#i#UR ms#vš AvBb I Dnvi wea-weavb c#icvj#b D³ Bm"qvi Gi mKj c#iPvj#Ki D³ i/c e" _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#v#hvM" Aciva; Ges

#h#nZ, K#gk#bi we#ePbvq, #m#KD#i#UR ms#vš AvBb I Dnvi wea-weavb c#icvj#b D#j#LZ B"QvKZ e" _Zvi Rb", c#RevRv#ii ksLjv, "QZv Ges Rb"v# _ D³ Bm"qv#ii c#Z"K c#iPvjK#K R#igbv Kiv c#qvRb I mgxPxb;

AZGe, #m#nZ, K#gkb, D#j#LZ h#eZxq we#ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#tkwaZ] #Z c`Ë #lgZve#j, i/cvjx BÝ"iÝ tKv#úvbx #j#g#UW Gi c#iPvjK Rb#ev i"bv nvq`vi Gi Dci 2 (`B) j#UvKv R#igbv avh" Kij hv AÎ Av#`#ki 15 (c#bi) #`#bi g#a" Øm#KD#i#UR I G · #PÄ K#gkbØ Gi AbK#j Bm"KZ e"vsk WdU#tc-AWv#ii gva#g K#gk#b Rgv Ki#Z n#e|

#m#KD#i#UR I G · #PÄ K#gk#bi c#f#-

dvi"K Avg` #m#iKx
#Pqvig"vb

weZibt

Rb#ev i"bv nvq`vi, c#iPvjK
i/cvjx BÝ"iÝ tKv#úvbx #j#g#UW
i/cvjx exgv feb, 7, i#vRDK G#f#bD, XvKv- 1000

Av`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK i|cvjx BÝ`tiÝ tKvúvbx wjwg#UW ‘issuer’ wnmvte A#finZ (AZtci ÔBm`qviÔ e#j D#j#LZ);

thnZ, 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.”;

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi W#m#i 31, 2006 Bs Zwi#L mgvß erm#i Rb` c`ZKZ A#\_K weeiYx Bm` K#i#Q hv tgmvm Lvb Inve k#dK ingvb GÜ tKvs, P#UW GKvD#U`vUm (weae# wbx#K) KZK wbx#xZ n#q#Q Ges D<sup>3</sup> wbx#v c#Zôvb, wbx#v msµvš K#h#` m#úv`b ceK GZ`ms#kó wbx#v c#Zte`b Bm` K#i#Q;

thnZ, Av#jvP` wbx#K GZ`ms#kó wbx#v c#Zte`b, Ab`v#b`i g#a`, w#æ#³ A#fgZ e`³ K#i#Q:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

thnZ, A#WU#i Dc#iv³ A#fgZ Qvovl D³ A#_K weeiYx#Z K#gkb KZK w#æ#j#LZ AmsM#Z c#i j#j#Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

thnZ, Dc#iv³ weiqmg#ni djK#Z#Z t`Lv hvq th, Bm`qvi W#m#i 31, 2006 Bs Zwi#L mgvß erm#i A#_K weeiYx IAS Abhvqx c`Z K#i#Z e`_ n#q#Q weavq D³ A#_K weeiYx#Z Bm`qv#i i ev`e Ae`v m#VK I`”Q (true and fair) fvte c#Zd#jZ nq#b Z_v D³ i#c KgKv#Üi gva`tg Bm`qvi Av#jvP` Rules Gi ms#kó weavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thnZ, Bm`qv#i Dc#iv<sup>3</sup> e`_Zvi Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY`kv#bv I #b#vxi t#v#K R#i Kiv nq Ges t#e`qvix 14, 2008 Bs Zwi#L D³ #b#vxi Ab#ôZ nq;

thnZ, cieZ#Z K#gk#bi w#xvš tgvZteK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K cbivq KvY`kv#bv I #b#vxi t#v#K R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D³ #b#vxi Ab#ôZ nq;

bs- GmBm/Gbtdm#g:U/633/2007/
Bs

ZwiLt A±vei 05, 2008

thnZ, tde"qvix 14, 2008 Bs ZwiL AbiôZ ibvbxZ `vLjKZ Bm"qvii cÎ ZwiL btfai 28, 2007 Bs Gi gva"tg c`Ê jLZ e³e" Ges cieZxZ `vLjKZ Bm"qvii cÎ ZwiL RjvB 09, 2008 Bs Gi gva"tg c`Ê jLZ e³te" D+jLZ e"Zv Zv weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bnIqq Kigkþbi wBKU MnbthvM" e+j weþePZ nqwb;

thnZ, Av+jvP" Bm"qvi GKU cvevjk jvgtUW tKvauvbx Ges Dnvi cwiPvjKgÊjxi m`mMY tKvauvbx ciZibrazKvix hviv wmkDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvjþbi Rb" `vqx;

thnZ, wmkDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvjþb D³ Bm"qvi Gi mKj cwiPvjþKi D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwi"thvM" Aciva; Ges

thnZ, Kigkþbi weþePbvq, wmkDwiUR msµvš AvBb I Dnvi wea-weavb cwi cvjþb D+jLZ B"QvKZ e"Zvi Rb", ciRevRvþii ksLjv, "QZv Ges Rb"vþ_ D³ Bm"qvii cþZ"K cwiPvjKþK Riigvbn Kiv cþqvRb I mgxPxb;

AZGe, thnZ, Kigkb, D+jLZ hveZxq weIq weþePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msþkwaZ] þZ c`Ê jgZveþj, i/cvjx BÝ"þiÝ tKvauvbx jvgtUW Gi cwiPvjK Rbvev dRjZb þbm v Gi Dci 2 (`B) j j UvKv Riigvbn avh" Kij hv AÎ Avþ`þki 15 (cþbi) w`þbi gþa" ØwmkDwiUR I G · þPÄ Kigkbô Gi AbKþj Bm"KZ e"vK Wwdu/c-AWvþii gva"tg Kigkþb Rgv KiþZ nþe|

wmkDwiUR I G · þPÄ Kigkþbi cþj-

dvi"K Avg` wmiKx
þPqvig"vb

weZibt

Rbvev dRjZb þbm v, cwiPvjK
i/cvjx BÝ"þiÝ tKvauvbx jvgtUW
i/cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

Av`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZveK i|cvjx BÝ`tiÝ tKvóvbx wjwg#UW ‘issuer’ wnmvte A#finZ (AZtci ôBm`qviô e#j D#j#LZ);

thnZ, 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.”;

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi wW#m#i 31, 2006 Bs Zwi#L mgvß erm#i Rb` c`ZKZ A#\_K weeiYx Bm` K#i#Q hv tgmvm Lvb Inve k#dK ingvb GÛ tKvs, P#UW GKvD#U`vUm (weae# wbx#K) KZK wbx#xZ n#q#Q Ges D<sup>3</sup> wbx#v c#Zôvb, wbx#v msµvš K#h#` m#óv`b ceK GZ`ms#kó wbx#v c#Z#e`b Bm` K#i#Q;

thnZ, Av#jvP` wbx#K GZ`ms#kó wbx#v c#Z#e`b, Ab`v#b`i g#a`, w#æ#³ A#fgZ e`³ K#i#Q:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

thnZ, A#WU#i Dc#iv³ A#fgZ Qvovl D³ A#_K weeiYx#Z K#gkb KZK w#æ#j#LZ AmsM#Z c#i#j#Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

thnZ, Dc#iv³ weiqmg#ni djK#Z#Z t`Lv hvq th, Bm`qvi wW#m#i 31, 2006 Bs Zwi#L mgvß erm#i A#_K weeiYx IAS Abhvqx c`Z K#i#Z e`_ n#q#Q weavq D³ A#_K weeiYx#Z Bm`qv#i i ev`e Ae`v m#VK I`”Q (true and fair) fvte c#Zd#jZ nq#b Z_v D³ i#c KgKv#Ûi gva`tg Bm`qvi Av#jvP` Rules Gi ms#kó weavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thnZ, Bm`qv#i Dc#iv<sup>3</sup> e`_Zvi Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY `kv#bv I #b#vxi t#v#K R#i Kiv nq Ges t#e#qvix 14, 2008 Bs Zwi#L D³ #b#vxi Ab#ôZ nq;

thnZ, cieZ#Z K#gk#bi w#xvš tgvZveK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K cbivq KvY `kv#bv I #b#vxi t#v#K R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D³ #b#vxi Ab#ôZ nq;

#h#nZ, tde"qvix 14, 2008 Bs Zwi#L Ab#ôZ #bvx#Z `vLjKZ Bm"qv#i cÎ ZwiL b#f#i 28, 2007 Bs Gi gva#g c`Ê #j#LZ e³e" Ges cieZ#Z `vLjKZ Bm"qv#i cÎ ZwiL RjvB 09, 2008 Bs Gi gva#g c`Ê #j#LZ e³e" D#j#LZ e" _Zv Z_v weavb jsNb ms#vš th e"vL"v c`vb Kiv nq Zv m#švIRbK bv nIqvq K#gk#bi #bKU Mnb#hvM" e#j we#e#PZ nq#b;

#h#nZ, Av#jvP" Bm"qvi GK#U cve#jK #j#g#UW #Kv#úvbx Ges Dnvi c#iPvjKgÊjxi m`m"MY #Kv#úvbx i c#Z#braZKvix hviv #m#KD#i#UR ms#vš AvBb I Dnvi Aaxb RvixKZ wea-weavb c#icvj#bi Rb" `vqx;

#h#nZ, #m#KD#i#UR ms#vš AvBb I Dnvi wea-weavb c#icvj#b D³ Bm"qvi Gi mKj c#iPvj#Ki D³ i/c e" _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwi#hvM" Aciva; Ges

#h#nZ, K#gk#bi we#ePbvq, #m#KD#i#UR ms#vš AvBb I Dnvi wea-weavb c#icvj#b D#j#LZ B"QvKZ e" _Zvi Rb", c#RevRv#i i ksLjv, "QZv Ges Rb"v#_ D³ Bm"qv#i c#Z"K c#iPvjK#K R#igbv Kiv c#qvRb I mgxPxb;

AZGe, #m#nZ, K#gkb, D#j#LZ h#eZxq we#ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#tkwaZ] #Z c`Ê #gZve#j, i/cvjx BÝ"iY #Kv#úvbx #j#g#UW Gi c#iPvjK Rbve #gv"dv Kvgi"m #mvenvb Gi Dci 2 (B) j#UvKv R#igbv avh" Kij hv AÎ Av#`#ki 15 (c#bi) #`#bi g#a" Øm#KD#i#UR I G·#PÄ K#gkb Gi AbK#j Bm"KZ e"vsk W#dU/tc-AWv#i i gva#g K#gk#b Rgv Ki#Z n#e|

#m#KD#i#UR I G·#PÄ K#gk#bi c#¶-

dvi"K Avg` #m#iKx
#Pqvig"vb

weZibt

Rbve #gv"dv Kvgi"m #mvenvb, c#iPvjK
i/cvjx BÝ"iY #Kv#úvbx #j#g#UW
i/cvjx exgv feb, 7, ivRDK G#f#bD, XvKv- 1000

Av`k

þhþnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) þgvZvþeK i|cvjx BÝ`tiÝ þKvþúvbx wjwgþUW ‘issuer’ wnmvþe AwwfnZ (AZtci ÔBm`qviÔ eþj DwiLZ);

þhþnZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DþjL iþqþQ þ, “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 wWþmþi 31, 2006 Bs ZwiþL mgvß ermþii Rb` c`ZKZ Aww\_K weeiYx Bm` KþiþQ hv tgmvm Lvb Inve kwdK ingvb GÜ þKvs, PvwW GKvDU`vUm (weæx wbx¶K) KZK wbx¶xZ nþqþQ Ges D³ wbx¶v cizôvb, wbx¶v msµvš Kvhv` mþúv`b ceK GZ`mswkó wbx¶v cizþe`b Bm` KþiþQ;

þhþnZ, AvþjvP` wbx¶K GZ`mswkó wbx¶v cizþe`þb, Ab`vþb`i gþa`, wbæv³ AwwfgZ e`³ KþiþQ:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

þhþnZ, AwwUþii Dcþiv³ AwwfgZ Qvovl D³ Aww_K weeiYxþZ Kwgkb KZK wbæwjwLZ AmsmwZ cwiþ¶Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

þhþnZ, Dcþiv³ welqmgþni djkwZþZ þ`Lv hvq þ, Bm`qvi wWþmþi 31, 2006 Bs ZwiþL mgvß ermþii Aww_K weeiYx IAS Abhvqx c`Z KiþZ e`_ nþqþQ weavq D³ Aww_K weeiYxþZ Bm`qvþii ev`e Ae`v mwVK I`”Q (true and fair) fvþe cizdwwjZ nqwb Z_v D³ i|c KgKvþûi gva`þg Bm`qvi AvþjvP` Rules Gi msikó weavb jsNb KþiþQ, hv AvþjvP` Ordinance Gi section 18 Gi m`úó jsNb;

þhþnZ, Bm`qvþii Dcþiv³ e`_Zvi Rb` Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/1187 ZwiL bþfþi 15, 2007 Bs Gi gva`þg Bm`qvi I Dnvi cwiþvjKMYþK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kvþbv I þbvbx iþwUk Rwi Kiv nq Ges tde`qvix 14, 2008 Bs ZwiþL D³ þbvbx AbwôZ nq;

þhþnZ, cieZþZ Kwgkþbi wmxvš þgvZvþeK Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`þg Bm`qvi I Dnvi cwiþvjKMYþK cbivq KviY`kvþbv I þbvbx iþwUk Rwi Kiv nq Ges Rb 30, 2008 Bs ZwiþL D³ þbvbx AbwôZ nq;

#h#nZ, tde"qvix 14, 2008 Bs Zwi#L Ab#ôZ #bvx#Z `vLjKZ Bm"qv#i cÎ ZwiL b#f#i 28, 2007 Bs Gi gva#g c`Ë #j#LZ e³e" Ges cieZ#Z `vLjKZ Bm"qv#i cÎ ZwiL RjvB 09, 2008 Bs Gi gva#g c`Ë #j#LZ e³e" D#j#LZ e" _Zv Z_v weavb jsNb ms#vš th e"vL"v c`vb Kiv nq Zv m#švIRbK bv nIqvq K#gk#bi #bKU Mnb#hvM" e#j we#e#PZ nq#b;

#h#nZ, Av#jvP" Bm"qvi GK#U cve#jK #j#g#UW #Kv#úvbx Ges Dnvi c#iPvjKgÊjxi m`m"MY #Kv#úvbx i c#Z#braZKvix hviv #m#KD#i#UR ms#vš AvBb I Dnvi Aaxb RvixKZ wea-weavb c#icvj#bi Rb" `vqx;

#h#nZ, #m#KD#i#UR ms#vš AvBb I Dnvi wea-weavb c#icvj#b D³ Bm"qvi Gi mKj c#iPvj#Ki D³ i/c e" _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#v#hvM" Aciva; Ges

#h#nZ, K#gk#bi we#ePbvq, #m#KD#i#UR ms#vš AvBb I Dnvi wea-weavb c#icvj#b D#j#LZ B"QvKZ e" _Zvi Rb", c#RevRv#i i ksLjv, "QZv Ges Rb"v# _ D³ Bm"qv#i c#Z"K c#iPvjK#K R#igbv Kiv c#qvRb I mgxPxb;

AZGe, #m#nZ, K#gkb, D#j#LZ h#eZxq we#ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#tkwaZ] #Z c`Ë #gZve#j, i/cvjx BÝ"iÝ #Kv#úvbx #j#g#UW Gi c#iPvjK Rbve #gv"dv #Mvjvg Avigvb Gi Dci 2 (`B) j #UvKv R#igbv avh" Kij hv AÎ Av#`#ki 15 (c#bi) #`#bi g#a" Øm#KD#i#UR I G · #PÄ K#gkb Gi AbK#j Bm"KZ e"vsk W#dU/tc-AWv#i i gva#g K#gk#b Rgv Ki#Z n#e|

#m#KD#i#UR I G · #PÄ K#gk#bi c# # -

dvi"K Avg` #m#iKx
#Pqvig"vb

weZibt

Rbve #gv"dv #Mvjvg Avigvb, c#iPvjK
i/cvjx BÝ"iÝ #Kv#úvbx #j#g#UW
i/cvjx exgv feb, 7, i#vRDK G#f#bD, XvKv- 1000

Av±`k

thñZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK i|cvjx BÝ`tiÝ tKvóvbx wjwg±UW ‘issuer’ wnmvte AwwñZ (AZtci ôBm`qvîô e±j DwiLZ);

thñZ, 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.”;

thñZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvî wW±m±i 31, 2006 Bs Zwi±L mgvß erm±ii Rb` c`ZKZ Aww\_K weeiYx Bm` K±i±Q hv tgmvm Lvb Inve kwdK ingvb GÛ tKvs, PvwW GKvDU`vUm (weae× wbx¶K) KZK wbx¶xZ n±q±Q Ges D³ wbx¶v cizôvb, wbx¶v msµvš Kvhv` m±úv`b ceK GZ`mswkó wbx¶v cizte`b Bm` K±i±Q;

thñZ, Av±jvP` wbx¶K GZ`mswkó wbx¶v cizte`b, Ab`v±b`i g±a`, wb±æ³ AwwfgZ e`³ K±i±Q:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

thñZ, AwwU±ii Dc±iv³ AwwfgZ Qvovl D³ Aww_K weeiYx±Z Kwgkb KZK wbx¶jwLZ AmsMwZ cwi jw¶Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

thñZ, Dc±iv³ welqmg±ni djkwZ±Z t`Lv hvq th, Bm`qvî wW±m±i 31, 2006 Bs Zwi±L mgvß erm±ii Aww_K weeiYx IAS Abhvqx c`Z Ki±Z e`_ n±q±Q weavq D³ Aww_K weeiYx±Z Bm`qv±ii ev`e Ae`v mwVK I`”Q (true and fair) fvte cizd±jZ nqwb Z_v D³ i|c KgKv±ûi gva`tg Bm`qvî Av±jvP` Rules Gi msikó weavb jsNb K±i±Q, hv Av±jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thñZ, Bm`qv±ii Dc±iv³ e`_Zvi Rb` Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/1187 ZwiL b±f±i 15, 2007 Bs Gi gva`tg Bm`qvî I Dnvi cwiPvjKMY±K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kv±bv I ïbvbxî tbwUk Rwi Kiv nq Ges tde`qvix 14, 2008 Bs Zwi±L D³ ïbvbx AbwôZ nq;

thñZ, cieZ±Z Kwgk±bi wmxvš tgvZvteK Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvî I Dnvi cwiPvjKMY±K cbivq KviY`kv±bv I ïbvbxî tbwUk Rwi Kiv nq Ges Rb 30, 2008 Bs Zwi±L D³ ïbvbx AbwôZ nq;

#h#nZ, tde"qvix 14, 2008 Bs Zwi#L Ab#ôZ ïbvb#Z `vLjKZ Bm"qv#i cÎ ZwiL b#f#i 28, 2007 Bs Gi gva#g c`Ë #j#LZ e³e" Ges cieZ#Z `vLjKZ Bm"qv#i cÎ ZwiL RjvB 09, 2008 Bs Gi gva#g c`Ë #j#LZ e³e" D#j#LZ e" _Zv Z_v weavb jsNb m#vš th e"vL"v c`vb Kiv nq Zv m#švIRbK bv nIqvq K#gk#bi #bKU Mnb#hvM" e#j we#e#PZ nq#b;

#h#nZ, Av#jvP" Bm"qvi GK#U cve#jK #j#g#UW #Kv#úvbx Ges Dnvi c#iPvjKgÊjxi m`m"MY #Kv#úvbx i c#Z#braZKvix hviv #m#KD#i#UR m#vš AvBb I Dnvi Aaxb RvixKZ wea-weavb c#icvj#bi Rb" `vqx;

#h#nZ, #m#KD#i#UR m#vš AvBb I Dnvi wea-weavb c#icvj#b D³ Bm"qvi Gi mKj c#iPvj#Ki D³ i/c e" _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb k#v#hvM" Aciva; Ges

#h#nZ, K#gk#bi we#ePbvq, #m#KD#i#UR m#vš AvBb I Dnvi wea-weavb c#icvj#b D#j#LZ B"QvKZ e" _Zvi Rb", c#RevRv#i i ksLjv, "QZv Ges Rb"v# _ D³ Bm"qv#i c#Z"K c#iPvjK#K R#igbv Kiv c#qvRb I mgxPxb;

AZGe, #m#nZ, K#gkb, D#j#LZ h#eZxq we#ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv m#tkwaZ] #Z c`Ë #gZve#j, i/cvjx BÝ"iÝ #Kv#úvbx #j#g#UW Gi c#iPvjK Rbve #gv"dv #Mvjvg mi lqvi Gi Dci 2 (B) j #UvKv R#igbv avh" Kij hv AÎ Av#`#ki 15 (c#bi) #`#bi g#a" Øm#KD#i#UR I G·#PÄ K#gkb Gi AbK#j Bm"KZ e"vsk W#dU/tc-AWv#i i gva#g K#gk#b Rgv Ki#Z n#e|

#m#KD#i#UR I G·#PÄ K#gk#bi c#f#-

dvi"K Avg` #m#iKx
#Pqvig"vb

weZibt

Rbve #gv"dv #Mvjvg mi lqvi, c#iPvjK
i/cvjx BÝ"iÝ #Kv#úvbx #j#g#UW
i/cvjx exgv feb, 7, i#vRDK G#f#bD, X#Kv- 1000

Av`k

thnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZveK i|cvjx BÝ`tiÝ tKvúvbx wjwg#UW ‘issuer’ wnmvte A#finZ (AZtci ÔBm`qviÔ e#j D#j#LZ);

thnZ, 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.”;

thnZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi W#m#i 31, 2006 Bs Zwi#L mgvß erm#i Rb` c`ZKZ A#\_K weeiYx Bm` K#i#Q hv tgmvm Lvb Inve k#dK ingvb GÜ tKvs, P#UW GKvD#U`vUm (weae# wbx#K) KZK wbx#xZ n#q#Q Ges D<sup>3</sup> wbx#v c#Zôvb, wbx#v msµvš K#h#` m#úv`b ceK GZ`ms#kó wbx#v c#Z#e`b Bm` K#i#Q;

thnZ, Av#jvP` wbx#K GZ`ms#kó wbx#v c#Z#e`b, Ab`v#b`i g#a`, w#æv³ A#fgZ e`³ K#i#Q:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

thnZ, A#WU#i Dc#iv³ A#fgZ Qvovl D³ A#_K weeiYx#Z K#gkb KZK w#æj#LZ AmsM#Z c#i j#j#Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

thnZ, Dc#iv³ weiqmg#ni djK#Z#Z t`Lv hvq th, Bm`qvi W#m#i 31, 2006 Bs Zwi#L mgvß erm#i A#_K weeiYx IAS Abhvqx c`Z K#i#Z e`_ n#q#Q weavq D³ A#_K weeiYx#Z Bm`qv#i i ev`e Ae`v m#VK I`”Q (true and fair) fvte c#Zd#jZ nq#b Z_v D³ i#c KgKv#Üi gva`tg Bm`qvi Av#jvP` Rules Gi ms#kó weavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thnZ, Bm`qv#i Dc#iv<sup>3</sup> e`_Zvi Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kv#bv I #bvbxi t#v#K R#i Kiv nq Ges t#e#qvix 14, 2008 Bs Zwi#L D³ #bvbxi Ab#ôZ nq;

thnZ, cieZ#Z K#gkb#i w#xvš tgvZveK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K cbivq KviY`kv#bv I #bvbxi t#v#K R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D³ #bvbxi Ab#ôZ nq;

bs- GmBm/GbtdmfgU/633/2007/

ZwiLt A±vei 05, 2008

Bs

thnZ, tdeqvix 14, 2008 Bs ZwiL AbôZ ibvbxZ `vLjKZ Bmqvii cÎ ZwiL btfai 28, 2007 Bs Gi gva'tg c`Ê jLZ e³e" Ges cieZxZ `vLjKZ Bmqvii cÎ ZwiL RjvB 09, 2008 Bs Gi gva'tg c`Ê jLZ e³te" D+jLZ e" _Zv Z_v weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bv nIqvq Kvgkþbi wBKU MnbthvM" e+j weþePZ nqwb;

thnZ, Av+jvP" Bmqvi GKU cvejk jvgtUW tKvóvbx Ges Dnvi cwiPvjKgÊjxi m`mMY tKvóvbx ciZibrazKvix hviv wmkDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb ciicvjþbi Rb" `vqx;

thnZ, wmkDwiUR msµvš AvBb I Dnvi wea-weavb ciicvjþb D³ Bmqvi Gi mKj cwiPvjþKi D³ i/c e" _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwiþhvM" Aciva; Ges

thnZ, Kvgkþbi weþePbvq, wmkDwiUR msµvš AvBb I Dnvi wea-weavb ciicvjþb D+jLZ B"QvKZ e" _Zvi Rb", ciRevRvþii ksLjv, "QZv Ges Rb"vþ_ D³ Bmqvii cþZ"K cwiPvjKþK Riigvbn Kiv cþqvRb I mgvPxb;

AZGe, thnZ, Kvgkb, D+jLZ hveZxq weIq weþePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msþkwaZ] þZ c`Ê gZveþj, i/cvjx BÝþiÝ tKvóvbx jvgtUW Gi cwiPvjK Rbve AvdZve Avnþg` Gi Dci 2 (`B) j¶ UvKv Riigvbn avh" Ki j hv AÎ Avþ`þki 15 (cþbi) wþbi gþa" ØwmkDwiUR I G · þPÄ Kvgkbû Gi AbKþj Bm"KZ e"vsK WdU/tc-AWvþii gva'tg Kvgkþb Rgv KiþZ nþe|

wmkDwiUR I G · þPÄ Kvgkþbi cþ¶-

dvi"K Avg` wmiKx

þPqvig"vb

weZibt

Rbve AvdZve Avnþg`, cwiPvjK

i/cvjx BÝþiÝ tKvóvbx jvgtUW

i/cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

Av`k

þhþnZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) þgvZvþeK i|cvjx BÝ`tiÝ þKvþúvbx wjwgþUW ‘issuer’ wnmvþe AwwfnZ (AZtci ÔBm`qvîÔ eþj DwiLZ);

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`qvî wWþmþi 31, 2006 Bs ZwiþL mgvß ermþii Rb` c`ZKZ Aww\_K weeiYx Bm` KþiþQ hv tgmvm Lvb Inve kwdK ingvb GÜ þKvs, PvwW GKvDU`vUm (weæx wbx¶K) KZK wbx¶xZ nþqþQ Ges D³ wbx¶v cizôvb, wbx¶v msµvš Kvhw` mþúv`b ceK GZ`mswkó wbx¶v cizþe`b Bm` KþiþQ;

þhþnZ, AvþjvP` wbx¶K GZ`mswkó wbx¶v cizþe`þb, Ab`vþb`i gþa`, wbæv³ AwwfgZ e`³ KþiþQ:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

þhþnZ, AwwUþii Dcþiv³ AwwfgZ Qvovl D³ Aww_K weeiYxþZ Kwgkb KZK wbæwjwLZ AmsMwZ cwiþ¶Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

þhþnZ, Dcþiv³ welqmgþni djkwZþZ þ`Lv hvq þh, Bm`qvî wWþmþi 31, 2006 Bs ZwiþL mgvß ermþii Aww_K weeiYx IAS Abhvqx c`Z KiþZ e`_ nþqþQ weavq D³ Aww_K weeiYxþZ Bm`qvþii ev`e Ae`v mwVK I`”Q (true and fair) fvþe cizdwwjZ nqwb Z_v D³ i|c KgKvþûi gva`þg Bm`qvî AvþjvP` Rules Gi msikó weavb jsNb KþiþQ, hv AvþjvP` Ordinance Gi section 18 Gi m`úó jsNb;

þhþnZ, Bm`qvþii Dcþiv³ e`_Zvi Rb` Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/1187 ZwiL bþfþi 15, 2007 Bs Gi gva`þg Bm`qvî I Dnvi cwiþvjKMYþK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvîY`kvþbv I þbvbx iþwUk Rwi Kiv nq Ges tde`qvix 14, 2008 Bs ZwiþL D³ þbvbx AbwôZ nq;

þhþnZ, cieZþZ Kwgkþbi wmxvš þgvZvþeK Kwgkb KZK cî mî bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`þg Bm`qvî I Dnvi cwiþvjKMYþK cbivq KvîY`kvþbv I þbvbx iþwUk Rwi Kiv nq Ges Rb 30, 2008 Bs ZwiþL D³ þbvbx AbwôZ nq;

thñZ, tde“qvix 14, 2008 Bs ZwiL AbiôZ ïbvxZ `wLjKZ Bm“qvñi cÎ ZwiL bñfñi 28, 2007 Bs Gi gva“tg c`Ë wjwLZ e³e“ Ges cieZñZ `wLjKZ Bm“qvñi cÎ ZwiL RjvB 09, 2008 Bs Gi gva“tg c`Ë wjwLZ e³e“ DñjwLZ e“_Zv Z_v weav jsNb mšµvš th e“vL“v c`vb Kiv nq Zv mššvIRbK bv nIqq Kwgkñbi wBKU MnbñhvM“ eñj weñePZ nqwb;

thñZ, AvñjvP“ Bm“qvi GKwU cveñjK wjwgñUW tKvñvbx Ges Dñvi cwiPvjKgÊjxi m`m“MY tKvñvbxñi cñZñbñZKvix hviv wñwKDñiUR mšµvš AvBb I Dñvi Aaxb RvixKZ weñe-ñeavb cñicvññbi Rb“ `vqx;

thñZ, wñwKDñiUR mšµvš AvBb I Dñvi weñe-ñeavb cñicvññb D³ Bm“qvi Gi mKj cwiPvjñKi D³ i/c e“_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kwññhvM“ Aciva; Ges

thñZ, Kwgkñbi weñePbvq, wñwKDñiUR mšµvš AvBb I Dñvi weñe-ñeavb cñicvññb DñjwLZ B“QvKZ e“_Zvi Rb“, cñRevRvññi ksLjv, “QZv Ges Rbññ_ D³ Bm“qvññi cñZñK cwiPvjKñK Rñgñbv Kiv cñqvRb I mgñPxb;

AZGe, tmñZ, Kwgkb, DñjwLZ hñeZñq weiq weñePbvñeK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mññkñwñZ] ñZ c`Ë wñgZvññj, i/cvññ BÝññiÝ tKvñvbx wjwgñUW Gi cwiPvjK Rñve tñvt wñivRj nK Gi Dci 2 (`B) jññ UvKv Rñgñbv avññ Kij hv Añ Avñññki 15 (cñbi) wññbi gñññ ðwñwKDñiUR I G·ñPÄ Kwgkbñ Gi AbKññ Bm“KZ e“vñK WñdU/tc-AWñññi gva“tg Kwgkñb Rñv KiñZ nñññ

wñwKDñiUR I G·ñPÄ Kwgkñbi cñññ-

dvi“K Avng` wñwñKñ
ñPqvñgñvb

weZibt

Rñve tñvt wñivRj nK, cwiPvjK
i/cvññ BÝññiÝ tKvñvbx wjwgñUW
i/cvññ exgv feb, 7, ivRDK GñfñbD, XvKv- 1000

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZ#eK i/cv jx BÝ`#iÝ #Kv#úvbx #j#g#UW ‘issuer’ #nmv#e A#finZ (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 #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i Rb` c`ZKZ A#\_K #eeiYx Bm` K#i#Q hv #gmvm Lvb Inve k#dK ingvb G# #K#s, PvUW GKvD#U`vUm (#e#ae# #bix#K) KZK #bix#xZ n#q#Q Ges D<sup>3</sup> #bix#v c#Z#b, #bix#v ms#vš K#h#` m#úv`b ceK GZ`ms#kó #bix#v c#Z#e`b Bm` K#i#Q;

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

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

#h#nZ, A#WU#i Dc#iv³ A#fgZ Qvovl D³ A#_K #eeiYx#Z K#gkb KZK #b#j#LZ AmsM#Z c#i j#j#Z nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

#h#nZ, Dc#iv³ #elqmg#ni djk`#Z#Z #`Lv hvq th, Bm`qvi #W#m#i 31, 2006 Bs Zwi#L mgv# erm#i A#\_K #eeiYx IAS Abhvqx c`Z K#i#Z e`\_ n#q#Q #eavq D<sup>3</sup> A#\_K #eeiYx#Z Bm`q#i#i 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#jvP` Rules Gi ms#kó #eavb jsNb K#i#Q, hv Av#jvP` Ordinance Gi section 18 Gi m`úó jsNb;

#h#nZ, Bm`q#i#i Dc#iv<sup>3</sup> e`_Z#i Rb` K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/1187 ZwiL b#f#i 15, 2007 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY`kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges #de`qvix 14, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

#h#nZ, cieZ#Z K#gk#bi #m#vš #gvZ#eK K#gkb KZK c# m# bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dnvi c#iPvjKMY#K cbivq KviY`kv#bv I #b#bxi #b#Uk R#i Kiv nq Ges Rb 30, 2008 Bs Zwi#L D³ #b#bxi Ab#ôZ nq;

bs- GmBim/Gbtdm#gU/633/2007/

ZwiLt A±vei 05, 2008

Bs

thnZ, tde"qvix 14, 2008 Bs ZwiL AbiôZ ibvbxZ `wLjKZ Bm"qviii cÎ ZwiL btfai 28, 2007 Bs Gi gva"tg c`Ë wjwLZ e³e" Ges cieZxZ `wLjKZ Bm"qviii cÎ ZwiL RjvB 09, 2008 Bs Gi gva"tg c`Ë wjwLZ e³e" D†jwLZ e"Zv Zv weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bv nIqvq Kwgk†bi wBKU MnbthvM" e†j we†ePZ nqwb;

thnZ, Av†jvP" Bm"qvi GKU cvevK wjwg†UW †Kvauvbx Ges Dnvi cwiPvjKgÊjxi m`m"MY †Kvauvbxci cwiZibiaZKvix hviv wmiKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwiicvj†bi Rb" `vqx;

thnZ, wmiKDwiUR msµvš AvBb I Dnvi wea-weavb cwiicvj†b D³ Bm"qvi Gi mKj cwiPvj†Ki D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw†hvm" Aciva; Ges

thnZ, Kwgk†bi we†ePbvq, wmiKDwiUR msµvš AvBb I Dnvi wea-weavb cwiicvj†b D†jwLZ B"QvKZ e"Zvi Rb", ciRevRv†ii ksLjv, "QZv Ges Rb†_ D³ Bm"qviii c†Z"K cwiPvjK†K Rwigvbn Kiv c†qvRb I mgxPxb;

AZGe, tmnZ, Kwgkb, D†jwLZ hveZxq weiq we†ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms†kwaZ] †Z c`Ë ¶lgZve†j, i/cvix BÝ"†iÝ †Kvauvbx wjwg†UW Gi cwiPvjK Rbvev †dšRqv Kvgivb Zwbqv Gi Dci 2 (`B) j¶ UvKv Rwigvbn avh" Ki j hv AÎ Av†`†ki 15 (c†bi) w`†bi g†a" ØwmiKDwiUR I G·†PÄ Kwgkb Gi AbK†j Bm"KZ e"vsk Wwdu†c-AW†ii gva"tg Kwgk†b Rgv KiZ n†el

wmiKDwiUR I G·†PÄ Kwgk†bi c†¶-

dvi"K Avng` wmiKx
†Pqvigvb

weZibt

Rbvev †dšRqv Kvgivb Zwbqv, cwiPvjK

i/cvix BÝ"†iÝ †Kvauvbx wjwg†UW

i/cvix exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

c\Zv-2/2

Av±`k

thñZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZteK i/cv jx BÝ`tiÝ tKvúvbx wjwg±UW ‘issuer’ wnmvte AwfñZ (AZtci ôBm`qviô e±j DñjLZ);

thñZ, Securities and Exchange Rules, 1987 Gi rule 12(2) G DñjL 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.”;

thñZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm`qvi W±m±i 31, 2006 Bs Zwi±L mgvß erm±ii Rb` c`ZKZ Aw\_K weeiYx Bm` K±i±Q hv tgmvm Lvb Inve kñdK ingvb GÛ tKvs, PvUW GKvDvU`vUm (weae× wibx¶K) KZK wibx¶xZ n±q±Q Ges D³ wibx¶v cñZôvb, wibx¶v msµvš Kvhw` m±úv`b ceK GZ`msñkó wibx¶v cñZte`b Bm` K±i±Q;

thñZ, Av±jvP` wibx¶K GZ`msñkó wibx¶v cñZte`b, Ab`v±b`i g±a`, wb±æv³ AñfgZ e`³ K±i±Q:

“As disclosed in note 5 to the financial statements, Advance business expenses and other receivables of the amounts mentioned in the respective account are being carried forward to the account for long. Definite policy has not been yet adopted by the management to write off these amount which, in our opinion, being doubtful of recovery.”

thñZ, AwWU±ii Dc±iv³ AñfgZ QvovI D³ Aw_K weeiYx±Z Kñgkb KZK wb±æjLZ AmsMñZ cñi jñZ nq:

“It appears that the said company has not made accounting for deferred taxation as required under BAS-12.”

thñZ, Dc±iv³ welqmg±ni djK`ñZ±Z t`Lv hvq th, Bm`qvi W±m±i 31, 2006 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`q±ii e`\_e Ae`v mñVK I `Q (true and fair) fñte cñZdñjZ nqñb Z\_v D³ i/c KgKv±Ûi gva`tg Bm`qvi Av±jvP` Rules Gi msñkó weavb jsNb K±i±Q, hv Av±jvP` Ordinance Gi section 18 Gi m`úó jsNb;

thñZ, Bm`q±ii Dc±iv³ e`_Zvi Rb` Kñgkb KZK cñ mñ bs- SEC/Enforcement/633/2007/1187 ZwiL bñf±i 15, 2007 Bs Gi gva`tg Bm`qvi I Dñvi cñiPvjKMY±K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KvY `kv±bv I ïbvbxñ tñvñUk Rñi Kiv nq Ges tñe`qvix 14, 2008 Bs Zwi±L D³ ïbvbx AbñôZ nq;

thñZ, cieZ±Z Kñgk±bi wñ×vš tgvZteK Kñgkb KZK cñ mñ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva`tg Bm`qvi I Dñvi cñiPvjKMY±K cbivq KvY `kv±bv I ïbvbxñ tñvñUk Rñi Kiv nq Ges Rb 30, 2008 Bs Zwi±L D³ ïbvbx AbñôZ nq;

bs- GmBim/Gbtdm#gU/633/2007/

ZwiLt A±wei 05, 2008

Bs

thtnZ, tde"qvix 14, 2008 Bs ZwiL AbiôZ ibvbxZ `wLjKZ Bm"qviii cÎ ZwiL btfai 28, 2007 Bs Gi gva"tg c`Ë wjwLZ e³e" Ges cieZxZ `wLjKZ Bm"qviii cÎ ZwiL RjvB 09, 2008 Bs Gi gva"tg c`Ë wjwLZ e³e" D†jwLZ e"Zv Zv weavb jsNb msµvš th e"vL"v c`vb Kiv nq Zv mšvIRbK bv nIqvq Kwgk†bi wBKU MnbthvM" e†j we†ePZ nqwb;

thtnZ, Av†jvP" Bm"qvi GKU cvevjk wjwg†UW †Kvauvbx Ges Dnvi cwiPvjKgÊjxi m`m"MY †Kvauvbxci cwiZibiaZKvix hviv wmiKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwiicvj†bi Rb" `vqx;

thtnZ, wmiKDwiUR msµvš AvBb I Dnvi wea-weavb cwiicvj†b D³ Bm"qvi Gi mKj cwiPvj†Ki D³ i/c e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw†hvm" Aciva; Ges

thtnZ, Kwgk†bi we†ePbvq, wmiKDwiUR msµvš AvBb I Dnvi wea-weavb cwiicvj†b D†jwLZ B"QvKZ e"Zvi Rb", ciRevRv†ii ksLjv, "QZv Ges Rb†v†_ D³ Bm"qviii c†Z"K cwiPvjK†K Rwigvbn Kiv c†qvRb I mgxPxb;

AZGe, tmtnZ, Kwgkb, D†jwLZ hveZxq weIq we†ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms†kwaZ] †Z c`Ë †gZve†j, i|cvjx BÝ†iÝ †Kvauvbx wjwg†UW Gi e"e"vcbv cwiPvjK Rbve w. †K. ivq Gi Dci 2 (`B) j† UvKv Rwigvbn avh" Ki j hv AÎ Av†`†ki 15 (c†bi) w`†bi g†a" ØwmiKDwiUR I G· †PÄ Kwgkb Gi AbK†j Bm"KZ e"vsK Wwdu†c-AW†ii gva"tg Kwgk†b Rgv KiZ n†e|

wmiKDwiUR I G· †PÄ Kwgk†bi c††-

dvi"K Avng` wmi†Kx
†Pqvigvb

weZibt

Rbve w. †K. ivq, e"e"vcbv cwiPvjK
i|cvjx BÝ†iÝ †Kvauvbx wjwg†UW
i|cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000