bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i‡cvjx BÝ¨y‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjøwLZ);

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

‡h‡nZz, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ÍZKZ Avw_©K weeiYx Bm¨y K‡i‡Q hv †gmvm© Lvb Iqvwn` kwdK iingvb GÛ †Kvs, PvUvW© GKvD›U¨v›Um (wbixÿK) KZ©K wbixwÿZ n‡q‡Q Ges D³ wbixÿv cÖwZ‡e`b, wbixÿv msµvš— Kvh©vw` m¤úv`b c~e©K GZ`msµvš— wbixÿv cÖwZ‡e`b Bm¨y K‡i‡Q;

‡h‡nZz, Av‡jvP¨ wbixÿK GZ`msµvš— wbixÿv cÖwZ‡e`‡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."

‡h‡nZz, AwWU‡ii Dc‡iv³ AwfgZ Qvov I D³ Avw_©K weeiYx‡Z Kwgkb KZ©K wbæwjwLZ AmsMwZ cwijwÿZ nq:

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

‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_©K weeiYx IAS Abhvqx c¯ÍZ Ki‡Z e¨_© n‡q‡Q weavq D³ Avw_©K weeiYx‡Z Bm¨yqv‡ii ev¯Íe Ae¯'v mwVK I ¯^"Q (true and fair) fv‡e cÖwZdwjZ nqwb Z_v D³ i‡c KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi mswkøó weavb j•Nb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó j•Nb;

‡h‡nZz, Bm¨yqv‡ii Dc‡iv³ e¨_©Zvi Rb¨ Kwgkb KZ©K cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZz, cieZx©‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZ©K cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K cbivq KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ **ZwiLt A‡±vei 05, 2008 Bs**

‡h‡nZ, †de«qvix 14, 2008 Bs Zvwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

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

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwReRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, i|cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi †Pqvig¨vb/cwiPvjK Rbve †gv¯dv †Mvjvg KÏm Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WªdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve Rbve †gv¯dv †Mvjvg KÏm, †Pqvig¨vb/cwiPvjK
i|cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
i|cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i/cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

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

> "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, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Aw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijw¶Z nq:

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i/c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZwiL b‡f¤i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ **ZwiLt A‡±vei 05, 2008 Bs**

‡h‡nZ, †de"qvix 14, 2008 Bs Zwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve AvjnvR †gvnv¤§` Avjx Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

<u>weZibt</u>
Rbve AvjnvR †gvnv¤§` Avjx, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i/cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

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

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‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i/c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi msw¯kó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/Bs **ZvwiLt A‡±vei 05, 2008**

‡h‡nZ, †de"qvix 14, 2008 Bs Zvwi‡L AbwôZ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZvwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZvwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³i¦c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, i¨cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gvt kvgmj û`v Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve ‡gvt kvgmj û`v, cwiPvjK
i¨cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
i¨cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨y‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjwLZ);

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

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

> "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, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Awv_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijwÿZ nq:

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Awv_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Awv_K weeiYx‡Z Bm¨yqv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨vc KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨yqv‡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¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/Bs **ZwiLt A‡±vei 05, 2008**

‡h‡nZ, †de“qvix 14, 2008 Bs Zvwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡švlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³i¦c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^”QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, i¨cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve gwRei ingvb Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WªdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

wеZibt
Rbve gwRei ingvb, cwiPvjK
i¨cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
i¨cvjx evgv feb, 7, ivRDK GwfwbD, XvKv- 1000

c\Z\-2/2

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZwiLt A‡±vei 05, 2008**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤i 31, 2006 Bs Zwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

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

> "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, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Aw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijw¶Z nq:

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡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¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZwiL b‡f¤i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rwi Kiv nq Ges †de"qvix 14, 2008 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš †gvZv‡eK Kwgkb KZK cÎ mÎ bs-SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rwi Kiv nq Ges Rb 30, 2008 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ ZwiLt A‡±vei 05, 2008 Bs

‡h‡nZ, †de"qvix 14, 2008 Bs Zwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡švlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

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

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, i|cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gvt bwRg DwÏb Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve ‡gvt bwRg DwÏb, cwiPvjK
i|cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
i|cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcv‡jv BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yviÕ e‡j DwjøwLZ);

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‡h‡nZ, Av‡jvP¨ wbix¶K GZ`msw¯ó wbix¶v cwZ‡e`‡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."

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

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨yv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨vc KgKv‡Ûi gva¨‡g Bm¨yvi Av‡jvP¨ Rules Gi msw¯ó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨yv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨yvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨yvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/633/2007/Bs **ZvwiLt A‡±vei 05, 2008**

‡h‡nZ, †de«qvix 14, 2008 Bs Zvwi‡L AbwôZ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZvwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZvwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^”QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gvt Avjx Avn‡g` Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve ‡gvt Avjx Avn‡g`, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

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

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‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZviL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ Bs **ZwiLt A‡±vei 05, 2008**

‡h‡nZ, †de«qvix 14, 2008 Bs Zwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨q‡ii cÎ ZwiL b‡f¤^i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨q‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^”QZv Ges Rb¯^v‡_ D³ Bm¨q‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gvt BDbm Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WªdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

<u>weZibt</u>
Rbve ‡gvt BDbm, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZwiLt A‡±vei 05, 2008**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

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

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡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¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZwiL b‡f¤i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rwi Kiv nq Ges †de"qvix 14, 2008 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rwi Kiv nq Ges Rb 30, 2008 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/Bs **ZvwiLt A‡±vei 05, 2008**

‡h‡nZ, †de«qvix 14, 2008 Bs Zvwi‡L AbywôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL b‡f¤^i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Acivï; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwReRv‡ii ksLjv, ¯^”QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡K. Gg. dvi"L Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‚‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve ‡K. Gg. dvi"L, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨y‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjøwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¨ZKZ Awb_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbixÿK) KZK wbixÿK n‡q‡Q Ges D³ wbixÿv cwZ‡ÔvËb, wbixÿv msµvšÍ Kvhw` m¤úv`b ceK GZ`msµvšÍ wbixÿv cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZ, Av‡jvP¨ wbixÿK GZ`msµvšÍ wbixÿv cwZ‡e`‡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."

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

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Awb_K weeiYx IAS Abhvqx c¨Z Ki‡Z e¨_ n‡q‡Q weavq D³ Awb_K weeiYx‡Z Bm¨yqv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨vc KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi msµvšÍ weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨yqv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×všÍ †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZviL Rb 15, 2008 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ ZwiLt A‡±vei 05, 2008 Bs

‡h‡nZ, †de“qvix 14, 2008 Bs Zwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨y‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨y‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš· †h e¨vL¨v c`vb Kiv nq Zv m‡švIRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

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

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš· AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwReviRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨y‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq wel q we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, i¦cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gvt wgRvbi ingvb Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

weZibt

Rbve ‡gvt wgRvbi ingvb, cwiPvjK
i¦cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
i¦cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZwiLt A‡±vei 05, 2008 Bs**

<u>Av‡`k</u>

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i/cvjx BÝy¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

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

‡h‡nZz, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewaex wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš— Kvhw` m¤úv`b ceK GZ`msiwkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Av‡jvP¨ wbix¶K GZ`msiwkó wbix¶v cwZ‡e`‡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."

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

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

‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³i/c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi msiwkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZz, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ **ZwiLt A‡±vei 05, 2008 Bs**

‡h‡nZ, †de"qvix 14, 2008 Bs Zwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡švIRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³i|c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, i|cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve Ave †nbv Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

<u>weZibt</u>
Rbve Ave †nbv, cwiPvjK
i|cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
i|cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

<u>Av‡`k</u>

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨cvjx BÝ¨y‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBmy¨qviÕ e‡j DwjøwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bmy¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bmy¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvU©vW© GKvD›U¨v›Um (wewae× wbixÿK) KZK wbixÿ¶xZ n‡q‡Q Ges D³ wbixÿ¶v cwZ‡ôvb, wbixÿ¶v msµvš— Kvhw` m¤úv`b ceK GZ`msw¶ó wbixÿ¶v cwZ‡e`b Bmy¨ K‡i‡Q;

‡h‡nZ, Av‡jvP¨ wbixÿ¶K GZ`msw¶ó wbixÿ¶v cwZ‡e`‡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."

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

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bmy¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bmy¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bmy¨qvi Av‡jvP¨ Rules Gi msw¶ó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bmy¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bmy¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bmy¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `k©v‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

bs- GmBwm/Gb‡dvm©g›U/633/2007/ **ZwiLt A‡±vei 05, 2008 Bs**

‡h‡nZ, †de«qvix 14, 2008 Bs Zvwi‡L Abyôvb ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZvwiL b‡f¤^i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZvwiL RyjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_¨ wbwqvb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯‡hvM¨ Acivai; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve KvRx gwbi"¾vgvb Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb' Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve KvRx gwbi"¾vgvb, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i|cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjwLZ);

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

‡h‡nZz, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbixÿK) KZK wbixÿZ n‡q‡Q Ges D³ wbixÿv cwZôvb, wbixÿv msµvš Kvhwv` m¤úv`b ceK GZ`mswkó wbixÿv cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Av‡jvP¨ wbixÿK GZ`mswkó wbixÿv cwZ‡e`‡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."

‡h‡nZz, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Avw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijwÿZ nq:

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

‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨yqv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i|c KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨yqv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZz, cieZx‡Z Kwgk‡bi wm×vš †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm‡g›U/633/2007/ **ZwiLt A‡±vei 05, 2008 Bs**

‡h‡nZ, †de«qvix 14, 2008 Bs Zwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbvev wRbvZ Avjx wgqv Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

<u>**weZibt**</u>
Rbve wRbvZ Avjx wgqv, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZvwiLt A‡±vei 05, 2008**

<u>Av‡`k</u>

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨y‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjwLZ);

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

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

> "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."

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

‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯'Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨yq‡ii ev¯'e Ae¯'v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨yq‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZz, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZwiLt A‡±vei 05, 2008**

‡h‡nZ, †de"qvix 14, 2008 Bs Zwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbvev i"bv nvq`vi, Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WªvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbvev i"bv nvq`vi, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/Bs **ZvwiLt A‡±vei 05, 2008**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjwLZ);

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‡h‡nZ, Av‡jvP¨ wbix¶K GZ`mswkó wbix¶v cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, wb‡¤œv³ AwfgZ e¨³ K‡i‡Q:

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‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yqvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Awb_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Awb_K weeiYx‡Z Bm¨yq‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨vc KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨yq‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K cbivq KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZvwiLt A‡±vei 05, 2008**

‡h‡nZ, †de«qvix 14, 2008 Bs Zvwi‡L AbywôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯—‡hvM¨ Acivag; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^”QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbvev dRjZb †bmv Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‚‡j Bm¨KZ e¨vsK WªdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

<u>weZibt</u>
Rbvev dRjZb †bmv, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZwiLt A‡±vei 05, 2008**

<u>Av‡`k</u>

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨z‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÒBm¨qviÓ e‡j DwjøwLZ);

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

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‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

‡h‡nZz, cieZx©‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `k©v‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbywôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008**
Bs

‡h‡nZ, †de"qvix 14, 2008 Bs Zvwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL b‡f¤^i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯Í‡hvM¨ Acivi; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwReviRv‡ii ksLjv, ¯^”QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gv¯Ídv Kvgi“m †mvenvb Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve ‡gv¯Ídv Kvgi“m †mvenvb, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/Bs **ZwiLt A‡±vei 05, 2008**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i/cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤i 31, 2006 Bs Zwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbixÿK) KZK wbixÿxZ n‡q‡Q Ges D³ wbixÿv cwZôvb, wbixÿv msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbixÿv cwZ‡e`b Bm¨ K‡i‡Q;

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

> "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, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Aw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijwÿZ nq:

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡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¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i/c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZwiL b‡f¤i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rwi Kiv nq Ges †de"qvix 14, 2008 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rwi Kiv nq Ges Rb 30, 2008 Bs Zwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ ZwiLt A‡±vei 05, 2008
Bs

‡h‡nZ, †de"qvix 14, 2008 Bs Zvwi‡L Abyôv‡Z ïbvbx‡Z `vwLjKZ Bm¨yv‡ii cÖ ZvwiL b‡f¤^i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `vwLjKZ Bm¨yv‡ii cÖ ZvwiL RyjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnY‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨yvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Aciva; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_© D³ Bm¨yv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvcyeK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝy¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gv¯—dv †Mvjvg Avigvb Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ KwgkbÕ Gi AbK‚‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

<u>weZibt</u>
Rbve ‡gv¯—dv †Mvjvg Avigvb, cwiPvjK
iƒcvjx BÝy¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZwiLt A‡±vei 05, 2008**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÒBm¨qviÓ e‡j DwjøwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš— Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

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

> "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, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Aw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijw¶Z nq:

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008**
Bs

‡h‡nZ, †de«qvix 14, 2008 Bs Zvwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨¨qv‡ii cÎ ZvwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯—‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwReviv‡ii ksLjv, ¯^”QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gv¯—dv †Mvjvg mi¸qvi, Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Ô Gi AbK‡j Bm¨KZ e¨vsK WªvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi“K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve ‡gv¯—dv †Mvjvg mi¸qvi, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZvwiLt A‡±vei 05, 2008**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Invwe kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewaex× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvš Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

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

> "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, AwWU‡ii Dc‡iv³ AwfgZ QvovI D³ Aw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijw¶Z nq:

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/Bs **ZvwiLt A‡±vei 05, 2008**

‡h‡nZ, †de"qvix 14, 2008 Bs Zvwi‡L AbyôZ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZvwiL b‡f¤^i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx©‡Z `vwLjKZ Bm¨qv‡ii cÎ ZvwiL RvbæqvwiB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jøwLZ e¨_Zv Z_¨ weeiYx jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU MÖnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯Í‡hvM¨ Acivi; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjøwLZ B"QvKZ e¨_Zvi Rb¨, cwiPvjK‡`i ksLjv, ¯^"QZv Ges Rb¯^v‡_© D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjøwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨y‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve AvdZve Avn‡g` Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÒwmwKDwiwUR I G·‡PÄ Kwgkb© Gi AbK‡j Bm¨KZ e¨vsK WªvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbve AvdZve Avn‡g`, cwiPvjK
iƒcvjx BÝ¨y‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZvwiLt A‡±vei 05, 2008**

Av‡`k

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨vcvjx BÝy¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨yqviÕ e‡j DwjwLZ);

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

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

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

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

‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨yqvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨yq‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³ i¨c KgKv‡Ûi gva¨‡g Bm¨yqvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨yq‡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¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZz, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨yqvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZwiLt A‡±vei 05, 2008 Bs**

‡h‡nZ, †de"qvix 14, 2008 Bs Zvwi‡L AbyôZ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡švlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³i¦c e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯—‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯"QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, i¨cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbve ‡gvt wmivRj nK Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Õ Gi AbK‚‡j Bm¨KZ e¨vsK WvdU/†c-AW©v‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

<u>weZibt</u>
Rbve ‡gvt wmivRj nK, cwiPvjK
i¨cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
i¨cvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

Av‡`k

‡h‡nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i¨cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjwLZ);

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

‡h‡nZ, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Aw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZôvb, wbix¶v msµvšÍ Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

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

> "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, AwWU‡ii Dc‡iv³ AwfgZ Qvov I D³ Aw_K weeiYx‡Z Kwgkb KZK wbæwjwLZ AmsMwZ cwijw¶Z nq:

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

‡h‡nZ, Dc‡iv³ welqmg‡ni djk«wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Aw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Aw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯”Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³i¦c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZ, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges †de«qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZ, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bvwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/Bs **ZvwiLt A‡±vei 05, 2008**

‡h‡nZ, †de"qvix 14, 2008 Bs Zvwi‡L AbwôZ ïbvbx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `wLjKZ Bm¨qv‡ii cÎ ZvwiL RvbyqvwiB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvš— †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kvw¯—‡hvM¨ Acivi; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvš— AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B"QvKZ e¨_Zvi Rb¨, cwRevRv‡ii ksLjv, ¯^"QZv Ges Rb¯^v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq wel‡q we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi cwiPvjK Rbvev ‡dŠwRqv Kvgivb Zvwbqv Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkb Õ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

weZibt
Rbvev ‡dŠwRqv Kvgivb Zvwbqv, cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx exgv feb, 7, ivRDK GwfwbD, XvKv- 1000

cvZv-2/2

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ **ZvwiLt A‡±vei 05, 2008 Bs**

<u>Av‡`k</u>

‡h‡nZz, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) ‡gvZv‡eK i/cvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW 'issuer' wnmv‡e AwfwnZ (AZtci ÔBm¨qviÕ e‡j DwjøwLZ);

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

‡h‡nZz, Securities and Exchange Rules, 1987 Gi rule 12 Abhvqx Bm¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Rb¨ c¯ZKZ Avw_K weeiYx Bm¨ K‡i‡Q hv †gmvm Lvb Inve kwdK ingvb GÛ †Kvs, PvUvW GKvD›U¨v›Um (wewae× wbix¶K) KZK wbix¶xZ n‡q‡Q Ges D³ wbix¶v cwZ‡eb, wbix¶v msµvš— Kvhw` m¤úv`b ceK GZ`mswkó wbix¶v cwZ‡e`b Bm¨ K‡i‡Q;

‡h‡nZz, Av‡jvP¨ wbix¶K GZ`mswkó wbix¶v cwZ‡e`‡b, Ab¨v‡b¨i g‡a¨, wb‡¤œv³ 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."

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

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

‡h‡nZz, Dc‡iv³ welqmg‡ni djk"wZ‡Z †`Lv hvq †h, Bm¨qvi wW‡m¤^i 31, 2006 Bs Zvwi‡L mgvß erm‡ii Avw_K weeiYx IAS Abhvqx c¯Z Ki‡Z e¨_ n‡q‡Q weavq D³ Avw_K weeiYx‡Z Bm¨qv‡ii ev¯e Ae¯v mwVK I ¯"Q (true and fair) fv‡e cwZdwjZ nqwb Z_v D³i/c KgKv‡Ûi gva¨‡g Bm¨qvi Av‡jvP¨ Rules Gi mswkó weavb jsNb K‡i‡Q, hv Av‡jvP¨ Ordinance Gi section 18 Gi m¯úó jsNb;

‡h‡nZz, Bm¨qv‡ii Dc‡iv³ e¨_Zvi Rb¨ Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/1187 ZvwiL b‡f¤^i 15, 2007 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges †de"qvix 14, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

‡h‡nZz, cieZx‡Z Kwgk‡bi wm×vš— †gvZv‡eK Kwgkb KZK cÎ mÎ bs- SEC/Enforcement/633/2007/750 ZvwiL Rb 15, 2008 Bs Gi gva¨‡g Bm¨qvi I Dnvi cwiPvjKMY‡K cbivq KviY `kv‡bv I ïbvbxi †bwUk Rvwi Kiv nq Ges Rb 30, 2008 Bs Zvwi‡L D³ ïbvbx AbwôZ nq;

bs- GmBwm/Gb‡dvm©‡g›U/633/2007/ Bs **ZwiLt A‡±vei 05, 2008**

‡h‡nZ, †de"qvix 14, 2008 Bs Zvwi‡L AbywôZ ïbvbx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZwiL b‡f¤i 28, 2007 Bs Gi gva¨‡g c`Ë wjwLZ e³e¨ Ges cieZx‡Z `vwLjKZ Bm¨qv‡ii cÎ ZwiL RjvB 09, 2008 Bs Gi gva¨‡g c`Ë wjwLZ e³‡e¨ D‡jwLZ e¨_Zv Z_v weavb jsNb msµvšÍ †h e¨vL¨v c`vb Kiv nq Zv m‡šÍvlRbK bv nIqvq Kwgk‡bi wbKU Mnb‡hvM¨ e‡j we‡ewPZ nqwb;

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

‡h‡nZ, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b D³ Bm¨qvi Gi mKj cwiPvj‡Ki D³iƒc e¨_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw¯‡hvM¨ Acivа; Ges

‡h‡nZ, Kwgk‡bi we‡ePbvq, wmwKDwiwUR msµvšÍ AvBb I Dnvi wewa-weavb cwicvj‡b DwjwLZ B”QvKZ e¨_Zvi Rb¨, cwReviRv‡ii ksLjv, ¯”QZv Ges Rb¯v‡_ D³ Bm¨qv‡ii c‡Z¨K cwiPvjK‡K Rwigvbv Kiv c‡qvRb I mgxPxb;

AZGe, †m‡nZ, Kwgkb, DwjwLZ hveZxq welq we‡ePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv ms‡kvwaZ] ‡Z c`Ë ¶gZve‡j, iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW Gi e¨e¯vcbv cwiPvjK Rbve wc. †K. ivq Gi Dci 2 (`B) j¶ UvKv Rwigvbv avh¨ Kij hv AÎ Av‡`‡ki 15 (c‡bi) w`‡bi g‡a¨ ÔwmwKDwiwUR I G·‡PÄ Kwgkbİ Gi AbK‡j Bm¨KZ e¨vsK WvdU/†c-AWv‡ii gva¨‡g Kwgk‡b Rgv Ki‡Z n‡e|

wmwKDwiwUR I G·‡PÄ Kwgk‡bi c‡¶-

dvi"K Avng` wmwÏKx
‡Pqvig¨vb

<u>weZibt</u>
Rbve wc. †K. ivq, e¨e¯vcbv cwiPvjK
iƒcvjx BÝ¨‡iÝ †Kv¤úvbx wjwg‡UW
iƒcvjx evgv feb, 7, ivRDK GwfwbD, XvKv- 1000