

Av#`k

#h#nZ, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) #gvZv#eK evsjv#`k WvBs GÛ #dib#ks BÛwóR #j#g#UW ‘issuer’ #nmv#e A#f#nZ (AZtci òBm#qviò e#j D#j#LZ);

#h#nZ, sub-rule (3) of rule 12 of the Securities and Exchange Rules, 1987 requires that the financial statements of an issuer of a listed security shall be audited in accordance with the International Standards of Auditing applicable in Bangladesh and the report of the Auditors shall be in Form “B” annexed to the Schedule;

#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 #eeiY# Bm# K#i#Q hv #gmvm gvK GÛ #Kvs, PvUwW GKvD#U#U#Um (#eae# #bix#K) KZK #bix#K n#q#Q Ges D³ #bix#Kv c#Zòvb, #bix#Kv ms#vš Kvh#` m#ú#`b ceK GZ`ms#kó #bix#Kv c#Z#e#`b Bm# K#i#Q;

#h#nZ, D³ #bix#KZ A#_K #eeiY#Z, Ab#v#b#i g#a#, 36,53,87,314.00 (Q#Îk #K#U #Zàvb j# #mvZ#k nvRvi #ZbkZ #Pšİ) UvKv “Accounts Receivables” e#j D#jL Kiv n#q#Q hvi #Kvb Mnb#hvM# e#vL#v Bm#qvi K#gk#bi #b#`k #gvZv#eK c#`vb Ki#Z cv#i#b;

#h#nZ, cieZ#Z K#gkb KZK #bvx Mnb Kv#j Bm#qvi D#j#LZ mg`q A\_ #Kv#úvbx#i mn#hvM# c#Zòvb mg#ni Dbq#bi Rb# c#`vb Kiv n#q#Q e#j Rvbvq Ges G ms#vš GK#U Z#jKvI K#gkb#K c#`vb K#i hv#Z #`Lv hvq #h, D³ A_ c#`vb 1997 mvj #\_#K #i# n#q#Q Ges ZLb #\_#KB A#\_K c#Z#e#`b Zv “Accounts Receivables” e#j D#jL Kiv n#q#Q;

#h#nZ, Dc#iv³ #elq n#Z c#i j#KZ nq #h, Bm#qvi KZK D#j#LZ #ecj c#igvb A_ #Kvbi#c A#_K m#eav e#Z#B #Kv#úvbx#i LvZ #_#K #v#vš#i Kiv n#q#Q hvi m#VK I cY Z#_ A#_K #eeiY#Z h_#vbq#g c#Zd#jZ bv n#lqvq #Kv#úvbx#i mvaviY #kqvi#nv#i viMY c#qvRbxq Z#_ c#v# #_#K e#ÂZ Z_v Zviv e#vckfv#e #_#ZM# n#q#Q Ges Bm#qvi#i #eae# #bix#K #gmvm gvK GÛ #Kvs, PvUwW GKvD#U#U#Um, D³ “Accounts Receivables” m#ú#K #Kvb gš#` Zv#`i #bix#Kv c#Z#e#`b D#jL K#i#b;

#h#nZ, Dc#iv³ #elq QvovI Av#jvP# #bix#K D³ #nmve #eeiY#Z D#j#LZ 5,36,52,199 (cvP #K#U Q#Îk j# #evqv# nvRvi GKkZ #bivbe#B) UvKvi Inventory #Kvbi#c verification K#i#b Ges G e#vcv#i K#gkb KZK Rb 24, 2007Bs Zwi#Li c#Îi gva#g Zv#`i e#vL#v Pvlqv n#j D<sup>3</sup> #bix#K Zv#`i Rb 30, 2007Bs Zwi#Li c#Î, Ab#v#b#i g#a#, D#jL K#i #h, “.....However, had the physical verification been done, the quantum of inventory would be the same as at 31 December 2006”;

#h#nZ, Dc#iv³ #el#qi djk#Z#Z #`Lv hvq #h, Bm#qvi, W#m#i 31, 2006 Bs Zwi#L mgv# erm#i A#\_K #eeiY# IAS Abhvqx c#Z Ki#Z e#\_ n#lqvq D<sup>3</sup> A#\_K #eeiY#Z Bm#qvi#i e#e Ae#v m#VK I #`Q (true and fair) f#e c#Zd#jZ K#i#b Ges Bm#qvi#i #eae# #bix#K #gmvm gvK GÛ #Kvs, PvUwW GKvD#U#U#Um, D#j#LZ #el#q #Kvbi#c qualified opinion Zv#`i #bix#Kv c#Z#e#`b D#jL K#i#b Z_v #bix#K#i G ai#bi KgKvÛ sub-rule (3) of rule 12 of the Securities and Exchange Rules, 1987 Ges section 18 of the Securities and Exchange Ordinance, 1969 Gi m#úó jsNb;

bs- GmBm/Gb:dlm#g:U/651/2007/
Bs

Zwilt tmtPai 07, 2008

hñZ, wix¶Ki Dciv³ e"Zvi Rb" Kigkb KZK cÎ mÎ bs- SEC/Enforcement/210/2004/999
Ges SEC/Enforcement/651/2007/276 Zwilt h_vµtg tmtPai 06, 2007 Ges gvP 17, 2008 Bs Gi
gva"tg D³ wix¶K K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb KviY
`kvbv I ïbvxi tbwUk Rwi Kiv nq Ges A±vei 04, 2007Bs Ges Gwcj 16, 2008 Bs ZwiL D³ ïbvxi
AbiôZ nq;

hñZ, D³ ïbvxiZ `wLjKZ wix¶Ki cÎ Zwilt A±vei 04, 2007Bs Ges Gwcj 16, 2008 Bs Gi
gva"tg DñjwLZ e"Zv Z_v jsNb msµvš th e"vL"v c"vb Kiv nq Zv mšvIRbK bv nIqvq Kigkþbi wBU
MnbþhM" eþj weþePZ nqib;

hñZ, mwKDwiUR msµvš AvBb I Dnvi Aaxb RvixKZ wea-weavb cwcvjþb AvþjvP" weaex wix¶Ki D³
e"Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw"þhM" Aciva; Ges

hñZ, Kigkþbi weþePbvq, mwKDwiUR AvBb I Dnvi wea-weavb cwcvjþb DñjwLZ e"Zvi Rb",
cRvRvþi i ksLjv, "QZv Ges Rb"vþ_ D³ wix¶K K Rwigbv Kiv cþqvRb I mgxPxb;

AZGe, tñZ, Kigkb, DñjwLZ hveZxq wElq weþePbvceK, Securities and Exchange Ordinance,
1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv msþkwaZ]
þZ c`È ¶gZveþj tgmvm gvK GÛ þKvs, PvUwW GKvD>U"vUw (evsjvþ`k WvBs GÛ wdiþks BÛwóR ¶jgþUW Gi
weaex wix¶K) Gi Dci 1 (GK) j¶ UvKv Rwigbv avh" Kij hv AÎ Avþ`þki 15 (cþbi) wþbi gþa"
ÔmwKDwiUR I G· þPÄ Kigkbô Gi AbKþj Bm"KZ e"vsk Wwdu/þc-AWvþi i gva"tg Kigkþb Rgv KiþZ nþe|

mwKDwiUR I G· þPÄ Kigkþbi cþ¶-

dvi"K Avg` mwïKx
þPqvig"vb

weZibt
tgmvm gvK GÛ þKvs, PvUwW GKvD>U"vUw
98, KvKivBj (bxP Zjv)
XvKv-1000

c\Zv-2/2