

bs- GmBwm/GbtclmfgU/579/2007/1007
tmtp=† 06, 2007 Bs

tiwR÷wGwW
d'v : 88-02-8826868

Rbve tgrI tgvnt AvLZvi %vgvb (Aet), tPqvi g' b/e'e'vcbv cui Pj K
MipnvUv G'itKivKij Pvi dvgfi wj t
ewi avi v tmUij cwr (5g Zj v)
87, mi l qwr GwFibD
ewi avi v, XvKv-1212

wel q: Avt`k

gtnv`q,

Kvgk†bi tmtp=† 06, 2007 Bs Zwi tLi Avt`k bs GmBwm/GbtclmfgU/579/2007/1003 Gi mZ'wqZ
Abyj wc Avcbvi AeMwZ l c'qvRbxq e'e'v Mbt†bi Rb` GZ` instM mshy' Kiv ntj v|

wmwKDwi wJR l G. tPA Kvgk†bi c†¶

(tgrt gbmj ingvb)
Dc-cui Pj K

bs- GmBwm/GbtdvmfjU/579/2007/1008
tmtdpaf 06, 2007 Bs

tiwR ÷ wGwW
d'v : 88-02-8826868

wgtmm mvj gv Rvgvb, cui Pj K
MipnvUv G'itKivvKij Pvi dvgfi wj t
ewi avi v tmUlj cWRv (5g Zj v)
87, mi l qwi GwFibD
ewi avi v, XvKv-1212

welq: Avf`k

gtnv`q,

Kvgkibi tmtdpaf 06, 2007 Bs Zwi tLi Avf`k bs GmBwm/GbtdvmfjU/579/2007/1004 Gi mZ'wqZ
Abyj wv Avcbvi AeMwZ l c'qvRbxq e'e'v Mb'ibi Rb' GZ`'ns'tM mshy' Kiv n'tj v|

wmwKDwi wJR l G' tPA Kvgkibi c'tf]

(tgrt gbmj i ngvb)
Dc-cui Pj K

bs- GmBwm/GbtdvmfgU/579/2007/1009
tmtdpaf 06, 2007 Bs

tiwR ÷ wGwW
d'v : 88-02-8826868

Rbve tgvv kwnwi qvi Rvgvb, cwi Pj K
MipnvUv G'vKvqvKvj Pvi dvgfi wj t
ewi avi v tmUvj cwr (5g Zj v)
87, mi l qwi GwFvbD
ewi avi v, XvKv-1212

wel q: Avf`k

gtnv`q,

Kvgk`bi tmtdpaf 06, 2007 Bs Zwi tLi Avf`k bs GmBwm/GbtdvmfgU/579/2007/1005 Gi mZ`wqZ
Abyj wv Avcbvi AeMwZ l c`qvRbxq e`v Mbt`bi Rb` GZ` nstM mshy` Kiv ntj v|

wmwKDwi wJR l G. tPA Kvgk`bi c`q|

(tgvv gbmj i ngvb)
Dc-cwi Pj K

bs- GmBwm/GbtdvmfgU/579/2007/1010
tmtdpaf 06, 2007 Bs

tiwR ÷ wGwW
d'v : 88-02-8826868

Rbve tgv mweyi Rvgvb, cui Pj K
MipnvUv G'vKvqvKvj Pvi dvgfi wj t
ewi avi v tmUvj cwr (5g Zj v)
87, mi l qwi GwFvbD
ewi avi v, XvKv-1212

wel q: Avf`k

gtnv`q,

Kvgk`bi tmtdpaf 06, 2007 Bs Zwi tLi Avf`k bs GmBwm/GbtdvmfgU/579/2007/1006 Gi mZ`wqZ
Abyj wv Avcbvi AeMwZ l c`qvRbxq e`v Mbtbi Rb` GZ` instM mshy` Kiv ntj v|

wmwKDwi wJR l G. tPA Kvgk`bi c`q|

(tgv gbmj ingvb)
Dc-cui Pj K

bs- GmBwm/GbtdvmfU/579/2007/1007-1010
tmtdpaf 06, 2007 Bs

tiwR ÷ wGw
d'v : 88-02-8826868

Rbve tgrI tgvnt AvLZvi %vqvb (Aet), tPqvi g' b/e' e' tcvb cwi Pvj K
vgtmm mvj gv Rvqvb, cwi Pvj K
Rbve tgrt kvnwii qvi Rvqvb, cwi Pvj K
Rbve tgrt mweyi Rvqvb, cwi Pvj K
MipnvUv G'vKvqvKvj Pvi dvgfi wj t
ewi avi v tmUj cwr (5g Zj v)
87, mi l qwi Gwfi bD
ewi avi v, XvKv-1212

wel q: Avf` k

gtnv` q,

Kvgkabi tmtdpaf 06, 2007 Bs Zwi tLi Avf` k bs GmBwm/GbtdvmfU/579/2007/1003-1006 Gi
mZ'wqZ Abvj wv Avcbvi AeMwZ I c'qvRbxq e'e'v Mb'abi Rb' GZ` nstM mshy' Kiv ntj v|

wmKDwi wUR I G. tPA Kvgkabi c't

(tgrt gbmj i ngvb)
Dc-cwi Pvj K

wZi bt

c'vb wbe'fx KgRZ', XvKv óK G. tPA wj wgtUW
c'vb wbe'fx KgRZ', P'EMq óK G. tPA wj wgtUW

AeMwZi Rb' Abvj wct

1. wbe'fx cwi Pvj K (Avi GÜ wV), GmBwm
2. wbe'fx cwi Pvj K (wAvB), GmBwm
3. wbe'fx cwi Pvj K (wGdW), GmBwm
4. cwi Pvj K (AvBb), GmBwm
5. cwi Pvj K (GgAvBGm), GmBwm
6. cvej K ti dvti Y' i'g, GmBwm
7. tPqvi g'vb gtnv` tqi `Bi, GmBwm

Av`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgyZvteK Mipnvlv GvftKvqvKvj Pvi dvgmij t 'issuer' wnmvte AwfinZ (AZtci 0Bmjqvi 0 etj Dvj wEZ);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states "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.";

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvqx Bmjpi Rb 30, 2006 Bs Zwi tL mgvB ermjii Rb" c0ZKZ Aw_R weeiYi Bmj Kti tQ hv tgmvmR. wKewiqv GU tKvs, PvlwW GKvDvUvUm&(weae x wbi xK) KZR wbi xK n tqtQ;

thtnZi Avtj vP" wbi xK wbi xK mspvS-Kvh m=uv`b ceR GZ` tnsuk0-wbi xKv c0Zte`tb, Abv`tb`i gta", wbtav3 AwfgZ e`3 Kti tQ:

- “1. The Company had significant deficiency in internal control including the lack of detailed record of fisheries, fixed assets and growth of biological assets.
2. Physical verification of current and non-current assets together with valuation thereof as on June 30, 2006 were done by the management. As a result we are unable to make any comment as to its existence, condition, location and necessary provision, if any.
3. We observed that recognition, measurement and presentation of Biological Assets of the company amounting to Tk. 31,050,053/- shown in the Balance sheet do not comply with the requirements of IAS-41.
4. We observed that physical changes of Biological Assets could not be verified due to the fact as mentioned in our note No. 1 to 3 above.
5. We observed that certain supporting documents and data in relation to abnormal loss of Tk. 76,661,882/- during the year 2004-2005 could not be made available to the last year's auditor. No further follow up was made available to us for our verification.
6. No double entry Cash book has been maintained by the Company.”;

thtnZi Dctiv3 AwfgZmgjni dj k0vZtZ t`Lv hvq th, Bmjpi Rb 30, 2006 Bs Zwi tL mgvB ermjii Aw_R weeiYi IAS Abhvqx c0Z Ki tZ e`_ntqtQ weavq D3 Aw_R weeiYi tZ Bmjpi tii ev`e Ae`v true

weZi bt

Rbve tgRi tgnvt AvLZvi 3/4vub (Aet), #Pqvi g"b/e"e"vcbv cui Pj K
MnPvUv G"vKvqvKij Pvi dvgn ij t

ciZv-2/2

Av`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgyZvteK MhPnvUv G`vfkVqvKvj Pvi dvgmij t `issuer' wnmvte AwfwnZ (AZtci 0Bmjqvi 0 etj Dvj w-Z);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states “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.”;

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvx Bm`pvi Rb 30, 2006 Bs Zwi tL mgvB erm`ii Rb` c0ZKZ Aw_R weeiYi Bm`y Kti tQ hv tgmvmR. wKewiqv GU tKvs, PvUwG GKvD:U`vUm&(weae x wbi x`K) KZR wbi x`KZ ntqtQ;

thtnZi Avtj vP` wbi x`K wbi x`K mspvS-Kvh` m`uv` b ceR GZ` tnsuk0-wbi x`Kv c0Zte` tb, Ab`v`i gta`, wbtæv³ AwfgZ e³ Kti tQ:

- “1. The Company had significant deficiency in internal control including the lack of detailed record of fisheries, fixed assets and growth of biological assets.
- 2. Physical verification of current and non-current assets together with valuation thereof as on June 30, 2006 were done by the management. As a result we are unable to make any comment as to its existence, condition, location and necessary provision, if any.
- 3. We observed that recognition, measurement and presentation of Biological Assets of the company amounting to Tk. 31,050,053/- shown in the Balance sheet do not comply with the requirements of IAS-41.
- 4. We observed that physical changes of Biological Assets could not be verified due to the fact as mentioned in our note No. 1 to 3 above.
- 5. We observed that certain supporting documents and data in relation to abnormal loss of Tk. 76,661,882/- during the year 2004-2005 could not be made available to the last year’s auditor. No further follow up was made available to us for our verification.
- 6. No double entry Cash book has been maintained by the Company.”;

thtnZi Dctiv³ AwfgZmg`ni dj k0vZtZ t`Lv hvq th, Bm`pvi Rb 30, 2006 Bs Zwi tL mgvB erm`ii Aw_R weeiYi IAS Abhvx c0Z Ki tZ e`_ntqtQ weavq D³ Aw_R weeiYtZ Bm`pvti i ev`e Ae`v true

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK MmPnvUv G`vtKvqvKvj Pvi dvgm wj t 'issuer' wnmvte AwfwnZ (AZtci 0Bmjqvi 0 etj Dvj w-Z);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states "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.";

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvx Bm`pvi Rp 30, 2006 Bs Zwi tL mgvB erm`ii Rb` c0ZKZ Aw_R weeiYx Bm`j Kti tQ hv tgmvm`wR. wKewiqv GU tKvs, PvUw` GKvD>U`vUm&(wewax wbi x`K) KZR wbi x`xZ ntqtQ;

thtnZi AvtjvP` wbi x`K wbi x`v mspvS-Kvh` m`uv` b ceR GZ` tnsuk6-wbi x`v c0Zte` tb, Ab`tb`i gta`, wbtæv³ AwfgZ e`³ Kti tQ:

- “1. The Company had significant deficiency in internal control including the lack of detailed record of fisheries, fixed assets and growth of biological assets.
2. Physical verification of current and non-current assets together with valuation thereof as on June 30, 2006 were done by the management. As a result we are unable to make any comment as to its existence, condition, location and necessary provision, if any.
3. We observed that recognition, measurement and presentation of Biological Assets of the company amounting to Tk. 31,050,053/- shown in the Balance sheet do not comply with the requirements of IAS-41.
4. We observed that physical changes of Biological Assets could not be verified due to the fact as mentioned in our note No. 1 to 3 above.
5. We observed that certain supporting documents and data in relation to abnormal loss of Tk. 76,661,882/- during the year 2004-2005 could not be made available to the last year's auditor. No further follow up was made available to us for our verification.
6. No double entry Cash book has been maintained by the Company.”;

thtnZi Dctiv³ AwfgZmgfni dj k0vZtZ t`Lv hvq th, Bm`pvi Rp 30, 2006 Bs Zwi tL mgvB erm`ii Aw_R weeiYx IAS Abhvx c0Z Kti tZ e`_`ntqtQ weavq D³ Aw_R weeiYxZ Bm`pvti i ev`e Ae`v true

Rbve tgvv kwnwi qvi Rvgvb, cui Pvj K
MlPnuUv GvKvqvKvj Pvi dvgfi vj t

ciZv-2/2

Av`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgyZvteK MhPnvUv GvftKvqvKvj Pvi dvgmij t 'issuer' wnmvte AwfwnZ (AZtci 0Bmjqvi 0 etj Dvj w-Z);

thtnZi sub-rule (2) of rule 12 of the Securities and Exchange Rules, 1987, states "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.";

thtnZi rule 12 of the Securities and Exchange Rules, 1987, Abhvx Bm'pvi Rb 30, 2006 Bs Zwi tL mgvB ermjii Rb' c0ZKZ Aw_R weeiYi Bm'y Kti tQ hv tgmvmR. wKewiqv GU tKvs, PvUwG GKvDvU'vUm&(weae x wbi xK) KZR wbi xK n'tqtQ;

thtnZi Avtj vP' wbi xK wbi xK mspvS-Kvh m'uv` b ceR GZ` tnsuké-wbi xKv c0Zte` tb, Ab'vbi`i gta', wbtæv³ AwfgZ e³ Kti tQ:

- “1. The Company had significant deficiency in internal control including the lack of detailed record of fisheries, fixed assets and growth of biological assets.
- 2. Physical verification of current and non-current assets together with valuation thereof as on June 30, 2006 were done by the management. As a result we are unable to make any comment as to its existence, condition, location and necessary provision, if any.
- 3. We observed that recognition, measurement and presentation of Biological Assets of the company amounting to Tk. 31,050,053/- shown in the Balance sheet do not comply with the requirements of IAS-41.
- 4. We observed that physical changes of Biological Assets could not be verified due to the fact as mentioned in our note No. 1 to 3 above.
- 5. We observed that certain supporting documents and data in relation to abnormal loss of Tk. 76,661,882/- during the year 2004-2005 could not be made available to the last year's auditor. No further follow up was made available to us for our verification.
- 6. No double entry Cash book has been maintained by the Company.”;

thtnZi Dctiv³ AwfgZmg#ni dj k0vZtZ t`Lv hvq th, Bm'pvi Rb 30, 2006 Bs Zwi tL mgvB ermjii Aw_R weeiYi IAS Abhvx c0Z Ki tZ e`_n'tqtQ weavq D³ Aw_R weeiYtZ Bm'pvti i ev`e Ae`v true

thtnZi Bmjvfti i Dctiv³ e³ _Zvi Rb³ Kvgkb KZR cI m³ bs- SEC/Enforcement/579/2007/664 Zwi L Rp 05, 2007 Bs Gi gva³tg Bmjvfti I Dnvi cwi Pvj K³ i³ K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y³ `k³ b³ I i³ b³ v³ b³ i³ t³ b³ w³ J³ K³ R³ w³ i³ Kiv nq Ges Rp 21, 2007 Bs Zwi tL D³ i³ b³ v³ b³ A³ b³ j³ nq;

thtnZi D³ i³ b³ v³ b³ t³ AskM³ h³ b³ K³ v³ i³ Bmjvfti i e³ e³ v³ c³ b³ v³ cwi Pvj K Rbve tgrI (Aet) tgrvnt AvLZvi³ 3/4v³ g³ v³ b³ KZR `wLj KZ Bmjvfti i cI m³ f³ bs Gm.B.w/R.G.Gd.Gj/2007/05 Zwi L Rp 21, 2007 Bs Gi gva³tg D³ w³ e³ _Zv Z³ v³ weavb j sNb mspvš-th e³ v³ L³ v³ c³ 0³ v³ b³ Kiv nq Zv m³ t³ s³ w³ R³ b³ K³ b³ v³ n³ l³ q³ v³ Kvgk³ t³ b³ i³ w³ b³ K³ M³ h³ t³ h³ v³ M³ e³ t³ j³ w³ e³ t³ e³ w³ P³ Z³ nq;

thtnZi wmwKDwi wJR mspvš-AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj t³ b³ D³ Bmjvfti Gi e³ e³ v³ c³ b³ v³ cwi Pvj Km³ n³ m³ K³ j³ cwi Pvj KM³ t³ Y³ i³ D³ i³ f³ c³ e³ _Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw³ t³ h³ v³ M³ Aciva;

thtnZi Avtj vP³ Bmjvfti GKwJ cvevj K wj wgtUW tKv³ v³ b³ v³ b³ Ges Dnvi cwi Pvj KgEj xi m³ m³ MY tKv³ v³ b³ v³ b³ i³ c³ 0³ Z³ v³ b³ v³ b³ v³ i³ h³ v³ i³ wmwKDwi wJR mspvš-AvBb I Dnvi wea-weavb cwi cvj t³ b³ i³ Rb³ `vqx; Ges

thtnZi Kvgk³ t³ b³ i³ w³ e³ t³ e³ P³ b³ v³ q, wmwKDwi wJR mspvš-AvBb I Dnvi wea-weavb cwi cvj t³ b³ D³ w³ e³ _Zv Rb³, c³ w³ R³ v³ t³ i³ k³ s³ L³ j³ v, `^QZv Ges Rb³ t³ e³ D³ Bmjvfti i c³ 0³ Z³ K³ cwi Pvj K I e³ e³ v³ c³ b³ v³ cwi Pvj t³ K³ R³ w³ i³ g³ v³ b³ v³ Kiv c³ 0³ q³ R³ b³ I m³ g³ x³ P³ x³ b³;

AZGe, thtnZi Kvgkb, D³ w³ e³ Z³ hveZxq w³ e³ l³ q³ w³ e³ t³ e³ P³ b³ v³ c³ e³ K, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0³ v³ i³ v³ m³ s³ t³ k³ w³ a³ Z³] t³ Z³ c³ 0³ E³ t³ l³ g³ Z³ v³ e³ t³ j³ :-

- (1) MwPnvUv G³ v³ t³ K³ v³ q³ v³ K³ v³ j³ P³ v³ d³ v³ g³ t³ w³ j³ t³ Gi cwi Pvj K Rbve tgrt mweYi Rv³ g³ v³ b³ Gi Dci 1 (GK) j³ t³ U³ v³ K³ v³ n³ t³ i³ R³ w³ i³ g³ v³ b³ v³ av³ h³ K³ i³ j³ hv A³ t³ v³ t³ k³ i³ 15 (c³ t³ b³ i³) w³ t³ b³ i³ g³ t³ a³ 0³ wmwKDwi wJR I G³ t³ P³ A³ Kvgkb³ 0³ Gi Ab³ k³ t³ j³ Bmjvfti e³ v³ s³ K³ W³ d³ U³ /t³ c³ -A³ W³ t³ i³ i³ gva³tg Kvgk³ t³ b³ R³ g³ v³ Ki³ t³ Z³ n³ t³ e³; Ges
- (2) G Av³ t³ k³ R³ v³ i³ xi Zwi L n³ t³ Z³ D³ c³ t³ i³ D³ w³ e³ Z³ wmwKDwi wJR mspvš-AvBb I Dnvi wea-weavb j sNb hZ³ v³ b³ P³ j³ t³ e³ Z³ v³ i³ c³ 0³ Z³ w³ t³ b³ i³ Rb³ D³ Bmjvfti i cwi Pvj K Rbve tgrt mweYi Rv³ g³ v³ b³ Gi Dci `k³ n³ v³ R³ v³ i³ (10,000/-) U³ v³ K³ v³ n³ t³ i³ Av³ Z³ w³ i³ 3³ R³ w³ i³ g³ v³ b³ v³ i³ av³ h³ K³ i³ j³ hv D³ c³ t³ i³ (1) G D³ w³ e³ Z³ c³ x³ w³ Z³ t³ Z³ Kvgk³ t³ b³ R³ g³ v³ Ki³ t³ Z³ n³ t³ e³ |

wmwKDwi wJR I G³ t³ P³ A³ Kvgk³ t³ b³ i³ c³ t³ t³ l³ -

dvi 'K Ang³ wmw³ K³ x³
t³ P³ q³ v³ i³ g³ v³ b³

w³ e³ Z³ i³ b³ t³

Rbve tgv mweŷi Rvgvb, cwi Pvj K
MŲmUv G'vKvqvKvj Pvi dvgŷi ŷj t

ciZv-2/2