

Avf`k

thfnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvfeK wPUvMs tfwRtUej Atqj BÜvóR wj wgtUW ‘issuer’ wnmvte AvfwvZ (AZtci ÖBmjvqi ó eþj Duj w-Z);

thfnZi 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.”;

thfnZi rule 12 of the Securities and Exchange Rules, 1987, Abjvqx Bm`gvi Rþ 30, 2006 Bs Zwi tL mgvß ermþi i Rb` cÜZKZ Aw_R weeiYx Bm`y KþiþQ hv tgmvm`bwmni tgvrv`\$ GÜ tkvs (wvæx wbi`vK) KZ`R wbi`vZ ntqtQ;

thfnZi Avtj vP` wbi`vK wbi`v v mspvS-Kvh` m`úv` b ceR GZ` msiké-wbi`v cÜZte`þ, Ab`vþ`i gta`, wbtæv`³ AvfgZ e`³ KþiþQ:

- “1. Note No. 2.03: No stock register was produced to the auditors for verification.
- 2. Note No. 2.05: No provision has been made as regard to employees leave pay and gratuity.”;

thfnZi AwWUþi i Dctiv`³ AvfgZ Qvovl D`³ Aw_R weeiYtZ wæwv wLZ AmsMwZmgv cwi j w`vZ nq:

“1. ‘Inventories’ as on June 30, 2006 was Tk. 49,752,030.00 when the same as on June 30, 2005 was Tk. 69,873,030.00 (Note No. 4.00, page 6 of the audited financial statements at page 223) i.e., there was a reduction of Tk. 20,121,000.00 in the value of the inventories between the said two dates. The reason (s) for reduction in value has not been disclosed in the said financial statements. The reduction in value has not also been reflected in the income statement for 2005-2006. Moreover, the accounting policies adopted in measuring the inventories, including the cost formula as required under Para 36 (a) of BAS-2 has not been disclosed.

2. The said Company was required to furnish compliance report under condition No. 5.00 of Commission’s Notification dated February 20, 2006.”;

thfnZi Dctiv`³ AvfgZmgþni dj kÜZtZ t`Lv hvq th, Bm`gvi Rþ 30, 2006 Bs Zwi tL mgvß ermþi i Aw_R weeiYx IAS Abjvqx cÜZ KiþZ e`_ntqtQ weavq D`³ Aw_R weeiYtZ Bm`gvti i ev`e Ae`v cÜZdij Z nqv Z_v D`³ ijc KgRv`Üi gva`tg Bm`gvi Avtj vP` Rules Gi msiké-weavb j sNb KþiþQ, hv Avtj vP` Ordinance Gi section 18 Gi m`úó j sNb;

thtnZi Bmjvfi i Dctiv³ e`Zvi Rb` Kvgkb KZR cT mF bs- SEC/Enforcement/566/2007/461 Zwi L tg 10, 2007 Bs Gi gva`tg Bmjvfi I Dnvi cwi Pvj Kf` iK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y`kfbv I` i bvbxi tbnUK Rwi Kiv nq Ges Rtp 17, 2007 Bs Zwi tL D³ i bvbv AbvDZ nq;

thtnZi D³ i bvbvZ AskMhbKvix Bmjvfi i e`e`vcbv cwi Pvj K Rbve G. GBP. Gg. nweej v Ges wbehx Rbve Avngv`j nK KZR`wLj KZ Bmjvfi i cT mF bs CVO/16-62 Zwi L Rtp 16, 2007 Bs Gi gva`tg th e`vL`v cDvb Kiv nq Zv mtSf RbK bn l qvq Kvgk`bi wBKU MhbthvM` etj wetePZ nqvb;

thtnZi wmwKDwi wJR mspvS-AvBb I Dnvi Aaxb RvixKZ weia-weavb cwi cvj tb D³ Bmjvfi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj KMfYi D³ ijc e`Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`#hvM` Aciva;

thtnZi Avtj vP` Bmjvfi GKwU cvevj K wj wgtUW tKv`uvbx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`uvbx cDZvwaZKvix hviv wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tbi Rb``vqx; Ges

thtnZi Kvgk`bi wetePbvq, wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tb Dvj wZ e`Zvi Rb`, cPRevRvfi i kslj v, `QZv Ges Rb`f`D³ Bmjvfi i cDZ`K cwi Pvj K I e`e`vcbv cwi Pvj tK Rwi gvbv Kiv cDqvRb I mgrPxb;

AZGe, thtnZi Kvgkb, Dvj wZ hveZiq wclq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0viv mstkwaZ] tZ cD E` fJgZvetj :-

- (1) wPvMs tfwRtUej Atqj BÜwöR wj wgtUW Gi tPqvi g`vb Rbve kvgmj Avj g kvgxg Gi Dci 1 (GK) j fJ UvKv nvfi Rwi gvbv avh`Kij hv AÎ Avt`tki 15 (c`bi) w`tbi gta` wmwKDwi wJR I G. tPÄ KvgkbD Gi AbKfj BmjKZ e`vsK WtdU/tc-AWf`i i gva`tg Kvgk`tb Rgv Ki tZ nte; Ges
- (2) G Avt`k Rvixi Zwi L n`Z Dcti Dvj wZ wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb j snb hZw`b Pj te Zvi cDZ w`tbi Rb` D³ Bmjvfi i tPqvi g`vb Rbve kvgmj Avj g kvgxg Gi Dci `k nvrvi (10,000/-) UvKv nvfi AvZwi³ Rwi gvbvI avh`Kij hv Dcti (1) G Dvj wZ c`vZtZ Kvgk`tb Rgv Ki tZ nte|

wmwKDwi wJR I G. tPÄ Kvgk`bi c`fJ-

dvi `K Avng` wmi` Kx
tPqvi g`vb

wEzi bt
Rbve kvgmj Avj g kvgxg, tPqvi g`vb
wPvMs tfwRtUej Atqj BÜwöR wj wgtUW, cDvb Kvhfj qt 37, KvUvj MÄ, PÆMÖg

Avt`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvteK wPUvMs tfrRtUej Atqj BÜwöR wj wgtUW ‘issuer’ wmwvte AwfwnZ (AZtci ÖBmjqvi ö etj Duj wLZ);

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thtnZi Avtj vP` wbi x`K wbi x`Kv mspuvS-Kvhw` m`uv` b ceR GZ` msuké-wbi x`Kv cÜZte`tb, Ab`v`b`i gta`, wbtæv` AwfGZ e` Kti tQ;

- “1. Note No. 2.03: No stock register was produced to the auditors for verification.
- 2. Note No. 2.05: No provision has been made as regard to employees leave pay and gratuity.”;

thtnZi AwWUt`i i Dctiv` AwfGZ Qvovl D` Aw`R weei YxtZ w`æwj wLZ AmsMwZmgR cwij w`KZ nq;

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2. The said Company was required to furnish compliance report under condition No. 5.00 of Commission’s Notification dated February 20, 2006.”;

thtnZi Dctiv` AwfGZmg`ni dj kÜZtZ t`Lv hvq th, Bm`jvi Rb 30, 2006 Bs Zwi tL mgvB erm`i i Aw`R weei Yx IAS Abhvqx cÜZ Kti tZ e` n`qtQ weavq D` Aw`R weei YxtZ Bm`jvt`i i ev`e Ae`v cÜZdij Z nqwb Z_v D` ijc KgRvt`Üi gva`tg Bm`jvi Avtj vP` Rules Gi msuké-weavb j sNb Kti tQ, hv Avtj vP` Ordinance Gi section 18 Gi m`y`úó j sNb;

thtnZi Bmjvfi i Dctiv³ e`_Zvi Rb` Kugkb KZR cT mF bs- SEC/Enforcement/566/2007/461 Zwi L tg 10, 2007 Bs Gi gra`tg Bmjvfi I Dnvi cwi Pvj Kf` i K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` kfbv I` i bvbxi tbnUK Rwi Kiv nq Ges Rtp 17, 2007 Bs Zwi tL D³ i bvbv AbvDZ nq;

thtnZi D³ i bvbvZ AskMhbKvix Bmjvfi i e`e`vcbv cwi Pvj K Rbve G. GBP. Gg. nweej v Ges wbehx Rbve Avngv` j nK KZR` wLj KZ Bmjvfi i cT mF bs CVO/16-62 Zwi L Rtp 16, 2007 Bs Gi gra`tg th e`vL`v cDvb Kiv nq Zv mtSf RbK bv nl qvq Kugktbi wBKU MhbthvM` etj wetePZ nqvb;

thtnZi wmkDwi wJR mspvS-AvBb I Dnvi Aaxb RvixKZ weia-weavb cwi cvj tb D³ Bmjvfi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj KMfYi D³ ifc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`#hvM` Aciva;

thtnZi Avtj vP` Bmjvfi GKwU cvevj K wj wgtUW tKv`uvbx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`uvbx cDZvwaZKvix hviv wmkDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tbi Rb``vqx; Ges

thtnZi Kugktbi wetePbvq, wmkDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tb Dvj wZ e`_Zvi Rb`, cvRevRvfi i kslj v, `^QZv Ges Rb`v`D³ Bmjvfi i cDZ`K cwi Pvj K I e`e`vcbv cwi Pvj tK Rwi gvbn Kiv cDqvRb I mgrPxb;

AZGe, thtnZi Kugkb, Dvj wZ hveZiq wclq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Dviv mstkwaZ] tZ cD E` gZvetj :-

- (1) wPUMs tfrRtUej Atqj BUmOR wj wgtUW Gi e`e`vcbv cwi Pvj K Rbve G. GBP. Gg. nweej v Gi Dci 1 (GK) j gUvKv nvti Rwi gvbn avh`Kij hv A` Avt` tki 15 (ctbi) w` tbi gta` UmkDwi wJR I G. tPA KugkbD Gi Abktj BmjKZ e`vsk WtdU/tc-AWfii gra`tg Kugktb Rgv Ki tZ nte; Ges
- (2) G Avt` k Rvixi Zwi L nZ Dcti Dvj wZ wmkDwi wJR mspvS-AvBb I Dnvi weia-weavb j snb hZw` b Pj te Zvi cDZ w` tbi Rb` D³ Bmjvfi i e`e`vcbv cwi Pvj K Rbve G. GBP. Gg. nweej v Gi Dci `k nvrvi (10,000/-) UvKv nvti AvZwi ³ Rwi gvbn avh`Kij hv Dcti (1) G Dvj wZ cxvZtZ Kugktb Rgv Ki tZ nte|

wmkDwi wJR I G. tPA Kugktbi ctg|-

dvi`K Avg` wmi` Kx
tPqvi g`vb

wEZi bt
Rbve G. GBP. Gg. nweej v, e`e`vcbv cwi Pvj K
wPUMs tfrRtUej Atqj BUmOR wj wgtUW, cDvb Kvhf qt 37, KvUvj MA, PAMog

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thtnZi Avtj vP` wbiX`K wbiX`v mspvS-Kvh` m`úv` b ceR GZ` msiké-wbiX`v cÜZte`tb, Ab`vTb`i gta`, wbtæv`³ AwfGZ e`³ KtiTQ:

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thtznZi Bm`yvti i Dctiv³ e`_Zvi Rb` Kugkb KZR cI mI bs- SEC/Enforcement/566/2007/461 Zwi L tg 10, 2007 Bs Gi gva`tg Bm`yvti I Dnvi cwi Pvj Kf` iK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` kfbv I i bvbxi tbnWk Rwi Kiv nq Ges Rb 17, 2007 Bs Zwi tL D³ i bvbv AbwZ nq;

thtznZi D³ i bvbvZ AskMhbKvix Bm`yvti i e`e`vcbv cwi Pvj K Rbve G. GBP. Gg. nweej w Ges wbehx Rbve Avngv`j nK KZR `wLj KZ Bm`yvti i cI mI bs CVO/16-62 Zwi L Rb 16, 2007 Bs Gi gva`tg th e`vL`v cI vb Kiv nq Zv mtSf RbK bv nI qvq Kugktbi wBKU MhbthvM` etj wetePZ nqib;

thtznZi wmwKDwi wJR mspvS-AvBb I Dnvi Aaxb RvixKZ wea-weavb cwi cvj tb D³ Bm`yvti Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj KMtYi D³ ijc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`thvM` Aciva;

thtznZi Avtj vP` Bm`yvti GKwU cvevj K wj wgtUW tKv`vubv Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`vubvxi cI ZwbvZKvix hviv wmwKDwi wJR mspvS-AvBb I Dnvi wea-weavb cwi cvj tbi Rb` `vqx; Ges

thtznZi Kugktbi wetePbvq, wmwKDwi wJR mspvS-AvBb I Dnvi wea-weavb cwi cvj tb Dwj wZ e`_Zvi Rb`, cPRevRvti i kslj v, `^QZv Ges Rb` t`_D³ Bm`yvti i cI Z`K cwi Pvj K I e`e`vcbv cwi Pvj tK Rwi gvbv Kiv cI qvRb I mgrPxb;

AZGe, tmtnZi Kugkb, Dwj wZ hveZxq wvq wetePbvceK, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Øviv mstkwaZ] tZ cI E` qIgzvetj :-

- (1) wPvMvS tfrtUej Atqj BÜwöR wj wgtUW Gi cwi Pvj K Rbve tgvv bj`j Avj g Gi Dci 1 (GK) j qI UvKv nvti Rwi gvbv avh`Kij hv AÍ Avt` tki 15 (cI tbi) w` tbi gta` ÖmwKDwi wJR I G` tPÁ Kugkb0 Gi Abk`tj Bm`yKZ e`vsK WtdU/tc-AWt`i i gva`tg Kugktb Rgv Ki tZ nte; Ges
- (2) G Avt` k Rvixi Zwi L nZ Dcti Dwj wZ wmwKDwi wJR mspvS-AvBb I Dnvi wea-weavb j sNb hZw` b Pj te Zvi cI Z w` tbi Rb` D³ Bm`yvti i cwi Pvj K Rbve tgvv bj`j Avj g Gi Dci `k nvRvi (10,000/-) UvKv nvti AwZwi³ Rwi gvbvI avh`Kij hv Dcti (1) G Dwj wZ c`wZtZ Kugktb Rgv Ki tZ nte|

wmwKDwi wJR I G` tPÁ Kugktbi cI qI-

**dvi`K Avg` wmi` Kx
tPqvi g`vb**

wEzi bt

Rbve tgvv bj`j Avj g, cwi Pvj K

wPvMvS tfrtUej Atqj BÜwöR wj wgtUW, cI avb Kvhtj qt 37, KvUvj MÄ, PÆMÖg

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thfnZi Avtj vP` wbiwTjK wbiwTjv mspvS-Kvhw` mæú` b ceR GZ` msiké-wbiwTjv cÜZte`tb, Abvfb`i gta`, wbtæv³ AwfGZ e³ KtitiQ:

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thtnZi wmwKDwi wJR mspvS-AvBb I Dnvi Aaxb RvixKZ weia-weavb cwi cvj tb D³ Bmjviti Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj KMtYi D³ ijc e`Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`#hvM` Aciva;

thtnZi Avtj vP` Bmjviti GKwU cvevj K wj wgtUW tKv`uvbx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`uvbx c0ZubvZKvix hviv wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tbi Rb``vqx; Ges

thtnZi Kugk`bi wetePbvq, wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tb Dvj wZ e`Zvi Rb`, cPRevRviti i kslj v, `^QZv Ges Rb`t`D³ Bmjviti i c0Z`K cwi Pvj K I e`e`vcbv cwi Pvj tK Rwi gvbn Kiv c0qvRb I mgxPxb;

AZGe, thtnZi Kugkb, Dvj wZ hveZiq wclq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0viv mstkwaZ] tZ c0 E` qjZvetj :-

- (1) wPUMs tfrtUej Atqj B0w0R wj wgtUW Gi cwi Pvj K Rbve tgrt Avgxb Gi Dci 1 (GK) j qj UvKv nvti Rwi gvbn avh`Kij hv At`Avt`tki 15 (c`bi) w`tbi gta`0mwKDwi wJR I G` tPA Kugkb0 Gi AbKtj BmjKZ e`vsk WtdU/tc-AWt`i i gra`tg Kugk`b Rgv KitZ nte; Ges
- (2) G Avt`k Rvixi Zwi L nZ Dcti Dvj wZ wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb j snb hZw`b Pj te Zvi c0Z w`tbi Rb` D³ Bmjviti i cwi Pvj K Rbve tgrt Avgxb Gi Dci `k nvRvi (10,000/-) UvKv nvti AwZwi³ Rwi gvbn avh`Kij hv Dcti (1) G Dvj wZ c`wZtZ Kugk`b Rgv KitZ nte|

wmwKDwi wJR I G` tPA Kugk`bi c`qj-

dvi`K Avg` wmi`Kx
tPqvi g`vb

wZi bt

Rbve tgrt Avgxb, cwi Pvj K

wPUMs tfrtUej Atqj B0w0R wj wgtUW, c0vb Kvhq qt 37, KvUvj MA, PÆM0g

Avf`k

thfnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvfeK wPUvMs tfwRtUej Atqj BÜvóR wj wgtUW ‘issuer’ wnmvte AwfwnZ (AZtci ÖBmjvqi ó eþj Duj w-Z);

thfnZi 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.”;

thfnZi rule 12 of the Securities and Exchange Rules, 1987, Abjvqx Bmjvvi Rþ 30, 2006 Bs Zwi tL mgvß ermþi i Rb` cÜZKZ Aw_R weeiYx Bmjvvi KþitQ hv tgmvm®bwmni tgvrv=§` GÜ tkvs (wewæx wbiwþK) KZR wbiwþxZ ntqtQ;

thfnZi Avtj vP` wbiwþK wbiwþv mspvS-Kvhw` mæú` b ceR GZ` msiké-wbiwþv cÜZte` þb, Abvþb`i gfa`, wbtæv³ AwfgZ e³ KþitQ:

- “1. Note No. 2.03: No stock register was produced to the auditors for verification.
- 2. Note No. 2.05: No provision has been made as regard to employees leave pay and gratuity.”;

thfnZi AwWUtii Dctiv³ AwfgZ Qvovl D³ Aw_R weeiYxtZ wæwþj wLZ AmsMwZmgñ cwij wþZ nq:

- “1. ‘Inventories’ as on June 30, 2006 was Tk. 49,752,030.00 when the same as on June 30, 2005 was Tk. 69,873,030.00 (Note No. 4.00, page 6 of the audited financial statements at page 223) i.e., there was a reduction of Tk. 20,121,000.00 in the value of the inventories between the said two dates. The reason (s) for reduction in value has not been disclosed in the said financial statements. The reduction in value has not also been reflected in the income statement for 2005-2006. Moreover, the accounting policies adopted in measuring the inventories, including the cost formula as required under Para 36 (a) of BAS-2 has not been disclosed.
- 2. The said Company was required to furnish compliance report under condition No. 5.00 of Commission’s Notification dated February 20, 2006.”;

thfnZi Dctiv³ AwfgZmgñi dj kÜZtZ t`Lv hvq th, Bmjvvi Rþ 30, 2006 Bs Zwi tL mgvß ermþi i Aw_R weeiYx IAS Abjvqx cÜZ KþitZ e`ntqtQ weavq D³ Aw_R weeiYxtZ Bmjvvtii ev`e Ae`v cÜZdij Z nqwb Z_v D³ ijc KgRvtÜi gva`tg Bmjvvi Avtj vP` Rules Gi msiké-weavb j sNb KþitQ, hv Avtj vP` Ordinance Gi section 18 Gi mý úó j sNb;

thtnZi Bmjvfi i Dctiv³ e`_Zvi Rb` Kugkb KZR cT mF bs- SEC/Enforcement/566/2007/461 Zwi L tg 10, 2007 Bs Gi gra`tg Bmjvfi I Dnvi cwi Pvj Kf` i K Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` kfbv I` i bvbxi tbnUK Rwi Kiv nq Ges Rtp 17, 2007 Bs Zwi tL D³ i bvbv AbjvZ nq;

thtnZi D³ i bvbvZ AskMhbKvix Bmjvfi i e`e`vcbv cwi Pvj K Rbve G. GBP. Gg. nweej v Ges wbehx Rbve Avngv` j nK KZR` wLj KZ Bmjvfi i cT mF bs CVO/16-62 Zwi L Rtp 16, 2007 Bs Gi gra`tg th e`vL`v cDvb Kiv nq Zv mtsh RbK bn l qvq Kugktbi wBKU MhbthvM` etj wetePZ nqvb;

thtnZi wmkDwi wJR mspvS-AvBb I Dnvi Aaxb RvixKZ weia-weavb cwi cvj tb D³ Bmjvfi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj KMtYi D³ ijc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`#hvM` Aciva;

thtnZi Avtj vP` Bmjvfi GKwJ cvevj K wj wgtUW tKv`uvbx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`uvbx cDZvwaZKvix hviv wmkDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tbi Rb``vqx; Ges

thtnZi Kugktbi wetePbvq, wmkDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tb Djw w-Z e`_Zvi Rb`, cPRevRvfi i kslj v, `^QZv Ges Rb`t`_D³ Bmjvfi i cDZ`K cwi Pvj K I e`e`vcbv cwi Pvj tK Rwi gvbv Kiv cDqvRb I mgrPxb;

AZGe, thtnZi Kugkb, Djw w-Z hveZix wclq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 Oviv mstkwaZ] tZ cD E` qjZvetj :-

- (1) wPUMs tfrtUej Atqj BUmOR wj wgtUW Gi cwi Pvj K Rbve tgrt Ggivbj nK Gi Dci 1 (GK) j qj UvKv nvfi Rwi gvbv avh`Kij hv A` Avt` tki 15 (ctbi) w` tbi gta` OmkDwi wJR I G. tPA KugkbO Gi AbKtj BmjKZ e`vsK WtdU/tc-AWfi i gra`tg Kugktb Rgv Ki tZ nte; Ges
- (2) G Avt` k Rvixi Zwi L nZ Dcti Djw w-Z wmkDwi wJR mspvS-AvBb I Dnvi weia-weavb j snb hZw` b Pj te Zvi cDZ w` tbi Rb` D³ Bmjvfi i cwi Pvj K Rbve tgrt Ggivbj nK Gi Dci `k nvRvi (10,000/-) UvKv nvfi AvZwi³ Rwi gvbvI avh`Kij hv Dcti (1) G Djw w-Z c`vZtZ Kugktb Rgv Ki tZ nte|

wmkDwi wJR I G. tPA Kugktbi c`qj-

dvi `K Avg` wmi` Kx
tPqvi g`vb

wEZi bt
Rbve tgrt Ggivbj nK, cwi Pvj K
wPUMs tfrtUej Atqj BUmOR wj wgtUW, cDvb Kvhq qt 37, KvUvj MA, PÆMÖg

Avf`k

thtnZi Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) Gi section 2(g) tgvZvfeK wPUvMs tfwRtUej Atqj BÜvóR wj wgtUW ‘issuer’ wnmvte AwfwnZ (AZtci ÖBmjvqi ó eTj Duj 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, Abjvqx Bmjvvi Rb 30, 2006 Bs Zwi tL mgvB ermTii Rb` cÜZKZ Aw_R weeiYx Bmjvvi KtiTQ hv tgmvm@bwmni tgvrvs` GÜ tKvs (wewax wbiwTjK) KZR wbiwTjxZ ntqtQ;

thtnZi Avtj vP` wbiwTjK wbiwTjv mspvS-Kvhw` mæú` b ceR GZ` msiké-wbiwTjv cÜZte`tb, Abvfb`i gta`, wbtæv³ AwfgZ e³ KtiTQ:

- “1. Note No. 2.03: No stock register was produced to the auditors for verification.
- 2. Note No. 2.05: No provision has been made as regard to employees leave pay and gratuity.”;

thtnZi AwWUtii Dctiv³ AwfgZ Qvovl D³ Aw_R weeiYxtZ wbaej wLZ AmsMwZmgñ cwij wTjZ nq:

- “1. ‘Inventories’ as on June 30, 2006 was Tk. 49,752,030.00 when the same as on June 30, 2005 was Tk. 69,873,030.00 (Note No. 4.00, page 6 of the audited financial statements at page 223) i.e., there was a reduction of Tk. 20,121,000.00 in the value of the inventories between the said two dates. The reason (s) for reduction in value has not been disclosed in the said financial statements. The reduction in value has not also been reflected in the income statement for 2005-2006. Moreover, the accounting policies adopted in measuring the inventories, including the cost formula as required under Para 36 (a) of BAS-2 has not been disclosed.
- 2. The said Company was required to furnish compliance report under condition No. 5.00 of Commission’s Notification dated February 20, 2006.”;

thtnZi Dctiv³ AwfgZmgñi dj kÜZtZ t`Lv hvq th, Bmjvvi Rb 30, 2006 Bs Zwi tL mgvB ermTii Aw_R weeiYx IAS Abjvqx cÜZ KtiTZ e`ntqtQ weavq D³ Aw_R weeiYxtZ Bmjvvtii ev`e Ae`v cÜZdij Z nqwb Z_v D³ ifc KgRvtÜi gva`tg Bmjvvi Avtj vP` Rules Gi msiké-weavb jsNb KtiTQ, hv Avtj vP` Ordinance Gi section 18 Gi mÿ úó jsNb;

thtnZi Bmjvfi i Dctiv³ e`_Zvi Rb` Kugkb KZR cT mF bs- SEC/Enforcement/566/2007/461 Zwi L tg 10, 2007 Bs Gi gra`tg Bmjvfi I Dnvi cwi Pvj Kf` iK Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb Kvi Y` kfbv I` i bvbxi tbnUK Rwi Kiv nq Ges Rtp 17, 2007 Bs Zwi tL D³ i bvbv AbjDZ nq;

thtnZi D³ i bvbvZ AskMhbKvix Bmjvfi i e`e`vcbv cwi Pvj K Rbve G. GBP. Gg. nweej v Ges wbehx Rbve Avngv` j nK KZR` wLj KZ Bmjvfi i cT mF bs CVO/16-62 Zwi L Rtp 16, 2007 Bs Gi gra`tg th e`vL`v cDvb Kiv nq Zv mtsh RbK bn l qvq Kugk`bi wBKU MhbthvM` etj wetePZ nqvb;

thtnZi wmwKDwi wJR mspvS-AvBb I Dnvi Aaxb RvixKZ weia-weavb cwi cvj tb D³ Bmjvfi Gi e`e`vcbv cwi Pvj Kmn mKj cwi Pvj KMtYi D³ ijc e`_Zv Securities and Exchange Ordinance, 1969 Gi section 22 Gi Aaxb kw`#hvM` Aciva;

thtnZi Avtj vP` Bmjvfi GKwJ cvevj K wj wgtUW tKv`uvbx Ges Dnvi cwi Pvj KgEj xi m`m`MY tKv`uvbx cDZubvZKvix hviv wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tbi Rb``vqx; Ges

thtnZi Kugk`bi wetePbvq, wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb cwi cvj tb Djw w-Z e`_Zvi Rb`, cPRevRvfi i kslj v, `^QZv Ges Rb`t`_D³ Bmjvfi i cDZ`K cwi Pvj K I e`e`vcbv cwi Pvj tK Rwi gvbn Kiv cDqvRb I mgxPxb;

AZGe, thtnZi Kugkb, Djw w-Z hveZiq wclq wetePbvceR, Securities and Exchange Ordinance, 1969 Gi section 22 [hv The Securities and Exchange (Amendment) Act, 2000 0viv mstkwaZ] tZ cD E` qJgZvetj :-

- (1) wPUMs tfrtUej Atqj BUmOR wj wgtUW Gi cwi Pvj K Rbve tgrt gnmxb mvKx Gi Dci 1 (GK) j qJ UvKv nvfi Rwi gvbn avh`Kij hv A` Avt` tki 15 (c`bi) w` tbi gta` UmwKDwi wJR I G. tPA KugkbD Gi AbKtj BmjKZ e`vsK WtdU/tc-AWfi i gra`tg Kugk`b Rgv Ki tZ nte; Ges
- (2) G Avt` k Rvixi Zwi L n`Z Dcti Djw w-Z wmwKDwi wJR mspvS-AvBb I Dnvi weia-weavb j snb hZw` b Pj te Zvi cDZ w` tbi Rb` D³ Bmjvfi i cwi Pvj K Rbve tgrt gnmxb mvKx Gi Dci `k nvRvi (10,000/-) UvKv nvfi AwZwi ³ Rwi gvbnI avh`Kij hv Dcti (1) G Djw w-Z c`vZtZ Kugk`b Rgv Ki tZ nte|

wmwKDwi wJR I G. tPA Kugk`bi c`qJ-

**dvi`K Avng` wmi` Kx
tPqvi g`vb**

wEZi bt
Rbve tgrt gnmxb mvKx, cwi Pvj K
wPUMs tfrtUej Atqj BUmOR wj wgtUW, cDvb Kvhq qt 37, KvUvj MA, PÆMÖg

