



BANGLADESH SECURITIES AND EXCHANGE COMMISSION

Securities Commission Bhaban, E-6/C Agargaon, Sher-e-Bangla Nagar Administrative Area, Dhaka-1207, Bangladesh.

BSEC/CRD/CAD/2022/27/CRD-10

Date: 22nd January, 2024

Subject: Deadlines for audit and submission of financial statements.

All the companies listed with stock exchanges of Bangladesh are required to submit their financial statements to the Commission and the stock exchanges(s) as per rule 14(4) & 15 of the Securities and Exchange Rules, 2020 and condition No. 4 & 5 of the Commission's Notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018.

As per the above rule and conditions, the deadlines for audit and submission of financial statements are as follows:

Particulars	Deadline for Companies with Financial year ended on 30 th June	Deadline for Companies with Financial year ended on 31 st December	Deadline for Companies with Financial year ended on 31 st March	Life Insurance company having financial year ended on 31 st December
Audit of Annual Financial Statements	28 th October	30 th April 29 th April (in case of leap year)	29 th July	-
Annual Financial Statements submission	11 th November	14 th May 13 th May (in case of leap year)	12 th August	30 th June
Q1 Financial Statement	14 th November	15 th May	14 th August	29 th June
Q2 Financial Statement	31 st January	31 st July	31 st October	31 st July
Q3 Financial Statement	30 th April	31 st October	31 st January	31 st October

In case of failure to submit financial statements as per the above deadline, the Commission will take necessary action against the non-complied company as per the prevailing securities laws.

As per 4th proviso of sub-rule 4 of rule 14 of the Securities and Exchange Rule 2020, in case of extension of time of audited financial statements, the company shall have to file application for extension for time for auditing annual financial statements within the deadline of auditing annual financial statements as mentioned above showing good cause and only under extreme circumstances. Similarly, the company shall have to file application for extension for time for submitting annual audited financial statements within the deadline of submitting audited annual financial statements as mentioned above showing good cause and only under extreme circumstances.

For Bangladesh Securities and Exchange Commission

22-01-24
Md. Mosavvir Al Ashick
Assistant Director (General)
Corporate Reporting Department
Email: ashick@sec.gov.bd
Telephone: 09609100600-1942

Copy for action:

1. Chief Regulatory Officer, Dhaka Stock Exchange Limited;
2. Chief Regulatory Officer, Chittagong Stock Exchange Limited;
3. President, Bangladesh Association of Publicly Listed Companies;

Copy for information:

1. Chairman's office, BSEC;
2. Office of the Commissioner of the Chief Accountants Division, BSEC;
3. Office of the Chief Accountants Division, BSEC;
4. All officers of Corporate Reporting Department, BSEC (For follow up action);
5. Master File.

With an instruction to distribute this letter to all listed companies and report to the Commission about such distribution

