

Bangladesh Securities and Exchange Commission

Enforcement Division

Enforcement Department

Market, Market Intermediaries and Other Affairs Section

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নং-বিএসইসি/এনফোর্সমেন্ট/৩৮৭৩/২০২৪/ ৬১২

তারিখঃ আগস্ট ২৪, ২০২৬

Mr. Mohammad Arif Hossain

(BOID: 1201740073551186,

1203680075555568 and 1203680062701987)

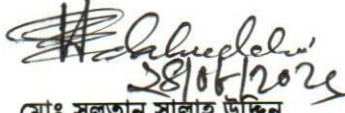
Opidul Haque Patwary Bari, Vill: Banchanagar

P.O+P.S+Dist: Laxmipur

বিষয়: আদেশ।

কমিশনের আদেশ নং-বিএসইসি/এনফোর্সমেন্ট/৩৮৭৩/২০২৪/৬১১ তারিখঃ আগস্ট ২৪, ২০২৬ এর সত্যায়িত
অনুলিপি আপনার অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য এতদসঙ্গে সংযুক্ত করা হলো।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের পক্ষে,



মোঃ সুলতান সালাহ উদ্দিন

উপপরিচালক (এনফোর্সমেন্ট)

IP PABX: 88-02-09609-100600, Ext- 1220

ই-মেইল- ssuddin@sec.gov.bd

অবগতির জন্য অনুলিপি:

১. চেয়ারম্যান মহোদয়ের একান্ত সচিব, বিএসইসি।
২. পিও টু সকল কমিশনার, বিএসইসি।
৩. পিও টু নির্বাহী পরিচালক, এনফোর্সমেন্ট, বিএসইসি।
৪. পিও টু নির্বাহী পরিচালক, এমআইএস, বিএসইসি।
৫. পিও টু নির্বাহী পরিচালক, এমআইএডি, বিএসইসি। [BSEC/Surveillance/2024-1024]

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www.sec.gov.bd

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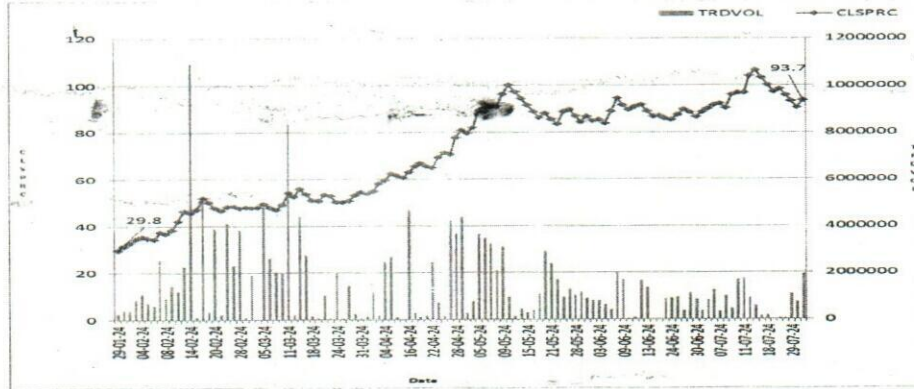
তারিখঃ আগস্ট ২৪, ২০২৬

আদেশ

যেহেতু, Securities and Exchange Ordinance, 1969 এর Section 2 (cc) মোতাবেক কমিশন অর্থ বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন যা বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩-এর অধীনে গঠিত;

যেহেতু, সেপ্টেম্বর ২৩, ২০২৪ তারিখের কমিশনের তদন্ত (investigation) আদেশ নং BSEC/Surveillance/2024-1024/383 দ্বারা প্রদত্ত ক্ষমতাবলে ঢাকা স্টক এক্সচেঞ্জ লিমিটেড-এর একটি তদন্ত দল ৩০.০১.২০২৪ থেকে ৩১.০৭.২০২৪ তারিখ পর্যন্ত সময়ে Taufika Foods and Lovello ice-cream PLC (LOVELLO) এর শেয়ার লেনদেন সংক্রান্ত তদন্ত কার্যক্রম পরিচালনা করেছে এবং কমিশনে এ সংক্রান্ত একটি প্রতিবেদন দাখিল করেছে। তদন্ত প্রতিবেদন থেকে অন্যান্যের মধ্যে নিম্নলিখিত বিষয়গুলি উপস্থাপিত হয়:

Trends of closing price and trade volume OF "LOVELLO" in public market



Yesterday Closing Price (YCP) of the share of Taufika Foods and Lovello Ice-cream PLC as on 30-01-2024 was Tk. 29.80 and closing price of the same was Tk. 93.70 as on 31-07-2024. During this period from 30-01-2024 to 31-07-2024, price of the share of Taufika Foods and Lovello Ice-cream PLC was increased by Tk. 63.90 which is approximately 214.43% higher compared to closing price of 29-01-2024.

A. Trade details of Paramount Insurance Co. Ltd. and associate(s):

Observations- 1:

After analyzing documents, it is observed that Paramount Insurance Co. Ltd. (Client code # C518 of IDLC Securities Limited) was the 8th top buyer of LOVELLO share from 30-01-24 to 31-07-24. It was observed that the aforesaid client was involved with the following accounts through which he traded shares of "LOVELLO" during the investigation period.

BOID	CLIENT_ID	BO_NAME	DP_NAME	Remarks
1203680001152151	C518	PARAMOUNT INSURANCE CO. LTD.	IDLC Securities Limited	Company BO account
1201740073551186	2403	Mohammad Arif Hossain	PFI Securities Ltd.	Authorized person of the BO account of PARAMOUNT INSURANCE CO. LTD.
1203680075555568	8733	MOHAMMAD ARIF HOSSAIN	IDLC Securities Limited	
1203680062701987	8301	MOHAMMAD ARIF HOSSAIN	IDLC Securities Limited	

Bangladesh Securities and Exchange Commission

Enforcement Division

Enforcement Department

Market, Market Intermediaries and Other Affairs Section

www.sec.gov.bd

Individual Trade Patterns, Trade monitoring screenshots, Effects of "LOVELLO" at DSE in public market by the said client and gain and loss statement of Paramount Insurance Co. Ltd. and associate(s) is given below (as per DSE trade data):

i. Individual Trade Patterns of Paramount Insurance Co. Ltd. and Associates (Only Public Market):

Date	Code # C518				Code # 2403				Code # 8733				Code # 8301				Total					
	BO ID # 1203680001152151				BO ID # 1201740073551186				BO ID # 1203680075555568				BO ID # 1203680062701987									
	PARAMOUNT INSURANCE CO. LTD.				Mohammad Arif Hossain				MOHAMMAD ARIF HOSSAIN				MOHAMMAD ARIF HOSSAIN									
	IDLC Securities Limited				PFI Securities Ltd.				IDLC Securities Limited				IDLC Securities Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
07-02-2024	0	0.00	0	0.00	8550	35.00	0	0.00	134000	37.75	0	0.00	70000	37.36	0	0.00	212550	37.51	7973594.00	0	0.00	0.00
08-02-2024	0	0.00	0	0.00	50	36.80	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	50	36.80	1840.00	0	0.00	0.00
12-02-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	100000	41.46	0	0.00	100000	41.46	4146163.70	0	0.00	0.00
14-02-2024	0	0.00	150000	44.93	8600	45.50	8600	46.00	0	0.00	134000	44.87	0	0.00	170000	45.68	8600	45.50	391300.00	462600	45.21	20913180.90
15-02-2024	0	0.00	0	0.00	0	0.00	0	0.00	50000	46.40	0	0.00	30000	45.20	0	0.00	80000	45.95	3676000.00	0	0.00	0.00
18-02-2024	550000	50.10	0	0.00	0	0.00	0	0.00	241000	49.75	0	0.00	0	0.00	0	0.00	791000	49.99	39545472.10	0	0.00	0.00
19-02-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	50000	50.60	0	0.00	0	0.00	0	0.00	0.00	50000	50.60	2530172.50
20-02-2024	0	0.00	20284	50.01	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	20284	50.01	1014388.40
22-02-2024	20284	46.90	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	20284	46.90	951319.60	0	0.00	0.00
25-02-2024	10000	47.90	0	0.00	0	0.00	8600	49.00	0	0.00	200000	48.15	0	0.00	0	0.00	10000	47.90	479000.00	208600	48.18	10051264.60
27-02-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	41000	49.12	0	0.00	30000	48.33	0	0.00	0.00	71000	48.78	3463727.50
29-02-2024	0	0.00	0	0.00	8700	47.90	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	8700	47.90	416740.00	0	0.00	0.00
07-03-2024	0	0.00	0	0.00	0	0.00	8700	47.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	8700	47.50	413250.00
10-03-2024	150000	48.15	0	0.00	8550	48.23	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	158550	48.16	7635388.70	0	0.00	0.00
11-03-2024	0	0.00	0	0.00	0	0.00	0	0.00	1	53.00	0	0.00	0	0.00	0	0.00	1	53.00	53.00	0	0.00	0.00
12-03-2024	290000	56.00	0	0.00	0	0.00	8550	54.43	0	0.00	0	0.00	0	0.00	0	0.00	290000	56.00	16239479.60	8550	54.43	465406.90
18-03-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	100000	53.24	0	0.00	0	0.00	0	0.00	0.00	100000	53.24	5323526.60
19-03-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	100000	51.52	0	0.00	0	0.00	0	0.00	0.00	100000	51.52	5152111.00
20-03-2024	0	0.00	0	0.00	0	0.00	0	0.00	51300	52.60	0	0.00	0	0.00	0	0.00	51300	52.60	2698157.80	0	0.00	0.00
21-03-2024	0	0.00	13934	54.70	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	13934	54.70	762189.80
27-03-2024	0	0.00	0	0.00	0	0.00	0	0.00	50000	50.50	0	0.00	0	0.00	0	0.00	50000	50.50	2525000.00	0	0.00	0.00
28-03-2024	0	0.00	0	0.00	7700	52.20	0	0.00	23937	51.32	0	0.00	0	0.00	0	0.00	31637	51.53	1630370.70	0	0.00	0.00

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Enforcement Department

Market, Market Intermediaries and Other Affairs Section

www.sec.gov.bd

31-03-2024	100000	54.57	0	0.00	0	0.00	0	0.00	52000	54.16	0	0.00	0	0.00	0	0.00	152000	54.43	8272644.20	0	0.00	0.00
03-04-2024	0	0.00	0	0.00	0	0.00	50	55.60	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	50	55.60	2780.00
15-04-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	62800	60.41	0	0.00	0	0.00	0	0.00	0.00	62800	60.41	3793660.00
16-04-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	26000	62.85	0	0.00	0	0.00	0	0.00	0.00	26000	62.85	1634200.00
17-04-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	36500	65.31	0	0.00	0	0.00	0	0.00	0.00	36500	65.31	2383711.70
18-04-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	13225	66.24	0	0.00	0	0.00	0	0.00	0.00	13225	66.24	876075.00
21-04-2024	0	0.00	0	0.00	0	0.00	7650	67.41	11288	67.00	0	0.00	0	0.00	0	0.00	11288	67.00	756296.00	7650	67.41	515650.00
22-04-2024	0	0.00	0	0.00	0	0.00	0	0.00	15000	66.48	44000	64.55	0	0.00	0	0.00	15000	66.48	997166.00	44000	64.55	2840211.60
23-04-2024	90000	67.74	2000	67.10	0	0.00	0	0.00	24000	68.91	0	0.00	0	0.00	0	0.00	114000	67.98	7750191.70	2000	67.10	134200.00
28-04-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	20000	77.70	0	0.00	0	0.00	0	0.00	0.00	20000	77.70	1554000.00
29-04-2024	0	0.00	0	0.00	0	0.00	0	0.00	25000	78.50	500	80.60	0	0.00	0	0.00	25000	78.50	1962500.00	500	80.60	40300.00
07-05-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	49500	92.35	0	0.00	0	0.00	0	0.00	0.00	49500	92.35	4571247.50
12-05-2024	90000	99.96	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	90000	99.96	8996085.50	0	0.00	0.00
13-05-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	64300	97.43	0	0.00	0	0.00	0	0.00	0.00	64300	97.43	6264680.00
21-05-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	35700	88.70	0	0.00	0	0.00	0	0.00	0.00	35700	88.70	3166766.80
23-05-2024	28154	84.46	0	0.00	0	0.00	0	0.00	55000	83.58	0	0.00	0	0.00	0	0.00	83154	83.88	6974983.90	0	0.00	0.00
09-06-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	45149	93.46	0	0.00	0	0.00	0	0.00	0.00	45149	93.46	4219476.20
10-06-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	9851	89.70	0	0.00	0	0.00	0	0.00	0.00	9851	89.70	883634.70
19-06-2024	0	0.00	0	0.00	0	0.00	0	0.00	10000	86.70	0	0.00	0	0.00	0	0.00	10000	86.70	867000.00	0	0.00	0.00
20-06-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	5800	86.90	0	0.00	0	0.00	0	0.00	0.00	5800	86.90	504020.00
24-06-2024	77354	84.85	0	0.00	0	0.00	0	0.00	24850	85.71	83061	84.25	0	0.00	0	0.00	102204	85.06	8693569.30	83061	84.25	6997972.80
25-06-2024	13000	85.53	0	0.00	5900	85.59	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	18900	85.55	1616872.40	0	0.00	0.00
04-07-2024	0	0.00	0	0.00	0	0.00	0	0.00	10000	90.35	0	0.00	0	0.00	0	0.00	10000	90.35	903500.00	0	0.00	0.00
08-07-2024	0	0.00	0	0.00	0	0.00	5900	92.27	0	0.00	64500	91.42	0	0.00	0	0.00	0	0.00	0.00	70400	91.49	6441082.30
09-07-2024	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	20000	88.84	0	0.00	0	0.00	0	0.00	0.00	20000	88.84	1776876.60
15-07-2024	35599	106.40	0	0.00	0	0.00	0	0.00	95000	106.03	0	0.00	0	0.00	0	0.00	130599	106.13	13860560.70	0	0.00	0.00
16-07-2024	10000	104.35	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	10000	104.35	1043500.00	0	0.00	0.00
28-07-2024	10000	95.70	0	0.00	5700	95.61	0	0.00	0	0.00	70000	95.60	0	0.00	0	0.00	15700	95.67	1501990.00	70000	95.60	6692000.00
29-07-2024	0	0.00	0	0.00	0	0.00	0	0.00	15011	94.88	0	0.00	0	0.00	0	0.00	15011	94.88	1424231.70	0	0.00	0.00
31-07-2024	39090	92.72	0	0.00	0	0.00	0	0.00	37000	91.22	0	0.00	0	0.00	0	0.00	76090	91.99	6999565.40	0	0.00	0.00
Total	1513481		186218		53750		48050		924387		1275886		200000		200000		2691618			1710154		

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ii. Effects of "LOVELLO" at DSE (both Public Market and Block Market) by Paramount Insurance Co. Ltd. And Associates:

Date	Buy			Sale			Bonus Share Credited	Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount		Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
Opening Balance										0	0.00	0.00						
07-02-2024	212550	37.51	7973594.00	0	0.00	0.00	0	0.00	0.00	212550	37.51	7973594.00	2581143	37.50	9.01%	8.23%	0.00%	8.23%
08-02-2024	50	36.80	1840.00	0	0.00	0.00	0	0.00	0.00	212600	37.51	7975434.00	923277	36.80	-1.87%	0.01%	0.00%	0.01%
12-02-2024	100000	41.46	4146163.70	0	0.00	0.00	0	0.00	0.00	312600	38.78	12121597.70	6765678	42.20	9.90%	1.48%	0.00%	1.48%
14-02-2024	8600	45.50	391300.00	462600	45.21	20913180.90	0	38.78	17938103.31	-141400	0.00	0.00	10980604	45.60	-1.72%	0.08%	4.21%	4.29%
15-02-2024	80000	45.95	3676000.00	75000	41.46	3109256.20	0	0.00	0.00	-136400	0.00	0.00	4222013	47.20	3.51%	1.89%	1.78%	3.67%
18-02-2024	791000	49.99	39545472.10	75000	42.60	3195000.00	0	60.41	4530874.44	579600	60.41	35014597.66	8456445	51.90	9.96%	9.35%	0.89%	10.24%
19-02-2024	0	0.00	0.00	50000	50.60	2530172.50	0	60.41	3020582.96	529600	60.41	31994014.70	4000540	50.30	-3.08%	0.00%	1.25%	1.25%
20-02-2024	0	0.00	0.00	20284	50.01	1014388.40	0	60.41	1225390.09	509316	60.41	30768624.61	3890665	47.90	-4.77%	0.00%	0.52%	0.52%
22-02-2024	20284	46.90	951319.60	0	0.00	0.00	0	0.00	0.00	529600	59.89	31719944.21	3568311	46.60	-2.71%	0.57%	0.00%	0.57%
25-02-2024	10000	47.90	479000.00	208600	48.18	10051264.60	0	59.67	12447553.30	331000	59.67	19751390.91	4126898	48.40	3.86%	0.24%	5.05%	5.30%
27-02-2024	0	0.00	0.00	71000	48.78	3463727.50	0	59.67	4236703.19	260000	59.67	15514687.72	2530680	48.60	0.41%	0.00%	2.81%	2.81%
29-02-2024	8700	47.90	416740.00	0	0.00	0.00	0	0.00	0.00	268700	59.29	15931427.72	1869234	48.00	0.84%	0.47%	0.00%	0.47%
07-03-2024	0	0.00	0.00	8700	47.50	413250.00	0	59.29	515829.63	260000	59.29	15415598.09	2049709	46.90	-2.49%	0.00%	0.42%	0.42%
10-03-2024	158550	48.16	7635388.70	0	0.00	0.00	0	0.00	0.00	418550	55.07	23050986.79	2200316	49.30	5.12%	7.21%	0.00%	7.21%
11-03-2024	300000	47.80	14340005.90	449998	47.74	21484905.00	0	52.04	23416424.65	268552	52.04	13974568.05	10087448	54.20	9.94%	2.97%	4.46%	7.43%
12-03-2024	290000	56.00	16239479.60	8550	54.43	465406.90	0	54.09	462499.66	550002	54.09	29751547.99	3617075	52.60	-2.95%	8.02%	0.24%	8.25%
13-03-2024	0	0.00	0.00	29699	50.03	1485719.40	0	54.09	1606523.66	520303	54.09	28145024.33	4564691	55.90	6.27%	0.00%	0.65%	0.65%
18-03-2024	0	0.00	0.00	100000	53.24	5323526.60	0	54.09	5409352.69	420303	54.09	22735671.64	2936128	50.90	-5.21%	0.00%	3.41%	3.41%
19-03-2024	0	0.00	0.00	100000	51.52	5152111.00	0	54.09	5409352.69	320303	54.09	17326318.95	1734881	50.70	-0.39%	0.00%	5.76%	5.76%
20-03-2024	51300	52.60	2698157.80	0	0.00	0.00	0	0.00	0.00	371603	53.89	20024476.75	1071020	53.30	5.13%	4.79%	0.00%	4.79%
21-03-2024	0	0.00	0.00	13934	54.70	762189.80	0	53.89	750857.93	357669	53.89	19273618.82	2096602	52.80	-0.94%	0.00%	0.66%	0.66%
27-03-2024	50000	50.50	2525000.00	0	0.00	0.00	0	0.00	0.00	407669	53.47	21798618.82	1442441	50.80	0.99%	3.47%	0.00%	3.47%
28-03-2024	31637	51.53	1630370.70	0	0.00	0.00	0	0.00	0.00	439306	53.33	23428989.52	1424255	53.10	4.53%	2.22%	0.00%	2.22%
31-03-2024	152000	54.43	8272644.20	0	0.00	0.00	0	0.00	0.00	591306	53.61	31701633.72	1601137	54.60	2.82%	9.49%	0.00%	9.49%
03-04-2024	0	0.00	0.00	99150	54.00	5354180.00	0	53.61	5315719.75	492156	53.61	26385913.97	3500669	58.20	6.01%	0.00%	2.83%	2.83%
15-04-2024	0	0.00	0.00	62800	60.41	3793660.00	0	53.61	3366890.57	429356	53.61	23019023.40	1767543	60.70	-1.46%	0.00%	3.55%	3.55%
16-04-2024	0	0.00	0.00	26000	62.85	1634200.00	0	53.61	1393935.59	403356	53.61	21625087.81	4866642	62.90	3.62%	0.00%	0.53%	0.53%
17-04-2024	0	0.00	0.00	36500	65.31	2383711.70	0	53.61	1956871.11	366856	53.61	19668216.69	3371756	65.50	4.13%	0.00%	1.08%	1.08%
18-04-2024	0	0.00	0.00	13225	66.24	876075.00	0	53.61	709030.70	353631	53.61	18959186.00	3269758	66.90	2.14%	0.00%	0.40%	0.40%
21-04-2024	11288	67.00	756296.00	7650	67.41	515650.00	0	54.03	413306.62	357269	54.03	19302175.38	2767853	65.60	-1.94%	0.41%	0.28%	0.68%
22-04-2024	15000	66.48	997166.00	44000	64.55	2840211.60	0	54.53	2399262.42	328269	54.53	17900078.96	2504979	64.90	-1.07%	0.60%	1.76%	2.36%
23-04-2024	114000	67.98	7750191.70	2000	67.10	134200.00	0	58.00	115993.98	440269	58.00	25534276.68	5708486	69.40	6.93%	2.00%	0.04%	2.03%
28-04-2024	0	0.00	0.00	81000	70.87	5740800.00	0	58.00	4697756.17	359269	58.00	20836520.51	4775857	77.70	9.90%	0.00%	1.70%	1.70%

Bangladesh Securities and Exchange Commission

Enforcement Division

Enforcement Department

Market, Market Intermediaries and Other Affairs Section

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29-04-2024	25000	78.50	1962500.00	500	80.60	40300.00	0	59.33	29665.44	383769	59.33	22769355.07	4854684	80.90	4.12%	0.51%	0.01%	0.53%
07-05-2024	0	0.00	0.00	49500	92.35	4571247.50	0	59.33	2936878.89	334269	59.33	19832476.18	3270975	90.70	-1.41%	0.00%	1.51%	1.51%
12-05-2024	90000	99.96	8996085.50	0	0.00	0.00	0	0.00	0.00	424269	67.95	28828561.68	3406513	100.30	4.15%	2.64%	0.00%	2.64%
13-05-2024	0	0.00	0.00	64300	97.43	6264680.00	0	67.95	4369106.67	359969	67.95	24459455.01	3597051	97.30	-2.99%	0.00%	1.79%	1.79%
14-05-2024	23300	96.50	2248450.00	0	0.00	0.00	0	0.00	0.00	383269	69.68	26707905.01	684956	94.40	-2.98%	3.40%	0.00%	3.40%
20-05-2024	100000	84.00	8400000.00	100000	84.00	8400000.00	0	72.65	7264671.44	383269	72.65	27843233.57	3847394	88.20	2.20%	2.60%	2.60%	5.20%
21-05-2024	0	0.00	0.00	35700	88.70	3166766.80	0	72.65	2593487.70	347569	72.65	25249745.87	2410728	85.60	-2.95%	0.00%	1.48%	1.48%
23-05-2024	83154	83.88	6974983.90	0	0.00	0.00	0	0.00	0.00	430723	74.82	32224729.77	1677586	83.50	-2.45%	4.96%	0.00%	4.96%
27-05-2024	0	0.00	0.00	14512	86.60	1256739.20	0	74.82	1085721.63	416211	74.82	31139008.14	1383066	89.70	0.90%	0.00%	1.05%	1.05%
09-06-2024	0	0.00	0.00	45149	93.46	4219476.20	0	74.82	3377842.20	371062	74.82	27761165.94	1740999	91.70	-2.96%	0.00%	2.59%	2.59%
10-06-2024	0	0.00	0.00	9851	89.70	883634.70	0	74.82	737006.88	361211	74.82	27024159.06	1521567	89.80	-2.07%	0.00%	0.65%	0.65%
19-06-2024	10000	86.70	867000.00	0	0.00	0.00	0	0.00	0.00	371211	75.14	27891159.06	831175	86.80	-2.58%	1.20%	0.00%	1.20%
20-06-2024	0	0.00	0.00	5800	86.90	504020.00	0	75.14	435786.45	365411	75.14	27455372.62	862546	87.10	0.35%	0.00%	0.67%	0.67%
24-06-2024	102204	85.06	8693569.30	83061	84.25	6997972.80	0	77.30	6421024.27	384554	77.30	29727917.65	901394	85.40	-0.70%	11.34%	9.21%	20.55%
25-06-2024	18900	85.55	1616872.40	0	0.00	0.00	0	0.00	0.00	403454	77.69	31344790.05	1485013	87.50	2.46%	1.27%	0.00%	1.27%
26-06-2024	0	0.00	0.00	60000	85.00	5100000.00	0	77.69	4661466.74	343454	77.69	26683323.31	1532865	89.70	2.51%	0.00%	3.91%	3.91%
03-07-2024	0	0.00	0.00	0	0.00	0.00	99000	0.00	0.00	442454	60.31	26683323.31	1076602	90.10	1.46%	0.00%	0.00%	0.00%
04-07-2024	10000	90.35	903500.00	9100	87.40	795340.00	0	60.97	554841.14	443354	60.97	27031982.17	1714742	91.70	1.78%	0.58%	0.53%	1.11%
08-07-2024	0	0.00	0.00	70400	91.49	6441082.30	0	60.97	4292397.37	372954	60.97	22739584.80	1036569	90.50	-2.06%	0.00%	6.79%	6.79%
09-07-2024	0	0.00	0.00	132700	88.13	11694476.60	0	60.97	8090925.16	240254	60.97	24648659.63	2812528	96.10	6.19%	0.00%	4.72%	4.72%
14-07-2024	0	0.00	0.00	89186	94.40	8419158.40	50000	50.47	4501076.15	201068	50.47	10147583.48	3682413	104.00	7.22%	0.00%	2.42%	2.42%
15-07-2024	130599	106.13	13860560.70	0	0.00	0.00	0	0.00	0.00	331667	72.39	24008144.18	2311030	106.40	2.31%	5.65%	0.00%	5.65%
16-07-2024	10000	104.35	1043500.00	0	0.00	0.00	0	0.00	0.00	341667	73.32	25051644.18	2369718	103.30	-2.91%	0.42%	0.00%	0.42%
28-07-2024	15700	95.67	1501990.00	70000	95.60	6692000.00	0	74.30	5201248.00	287367	74.30	21352386.18	1313146	96.00	-2.54%	1.20%	5.33%	6.53%
29-07-2024	15011	94.88	1424231.70	0	0.00	0.00	0	0.00	0.00	302378	75.32	22776617.88	1104270	93.40	-2.71%	1.36%	0.00%	1.36%
31-07-2024	76090	91.99	6999565.40	0	0.00	0.00	0	0.00	0.00	378468	78.68	29776183.28	1973317	93.70	3.42%	3.86%	0.00%	3.86%
Total	3114917	59.69	185918938.90	2885449	61.72	178083681.60	149000	54.72	157891961.23	378468	78.68	29776183.28						

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Enforcement Department

Market, Market Intermediaries and Other Affairs Section

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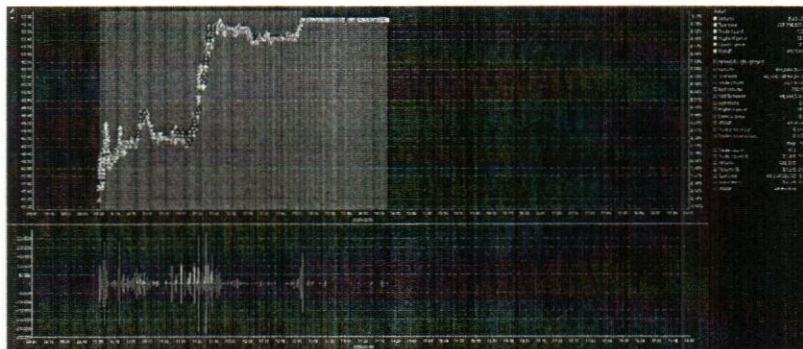
iii. Trade monitoring screenshots of Paramount Insurance Co. Ltd. and associates (public market):

IED collected Trade monitoring screenshots from Surveillance Department on some trading date(s) where appearance of active trading of Paramount Insurance Co. Ltd. and associates was observed which influenced the price of LOVELLO on several dates.

BOID: 1203680001152151,

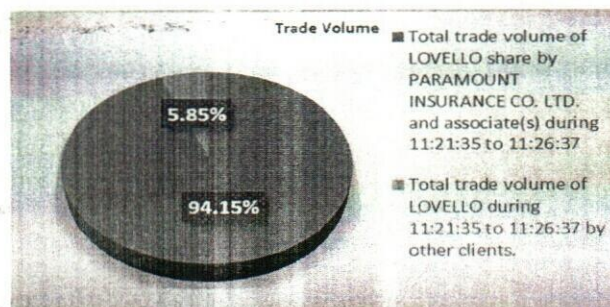
1201740073551186,1203680075555568,1203680062701987 (Combined)

18-02-2024



It was observed in the above graph that on 18-02-24, total number of trades of LOVELLO in the market was 3712, whereas number of trades (buy) executed by PARAMOUNT INSURANCE CO. LTD. and associate(s) were 396 which is approximately 10.67% of the total number of trades in the market. Again, total traded volume of LOVELLO in the market on that day was 5,154,760 whereas buy volume by the said client(s) was 791,000 which is approximately 15.35% of the total traded volume in the market.

On 18-02-24, trading of LOVELLO share was started at Tk. 47.20 which is Tk. 0.00 which is similar as the YCP of Tk. 47.20. On that day, PARAMOUNT INSURANCE CO. LTD. and associate(s) started series of trading at 11:21:35 at price Tk. 48.70 and induced the same to rise to Tk. 49.30 up to 11:26:37. It can also be observed from the above graph that PARAMOUNT INSURANCE CO. LTD. and associate(s) executed significant trades during this time period. It is mentionable here that from 11:21:35 to 11:26:37, PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 182,169 shares of LOVELLO compared to the total traded share of 193,479. This is shown in the following Pie Chart.



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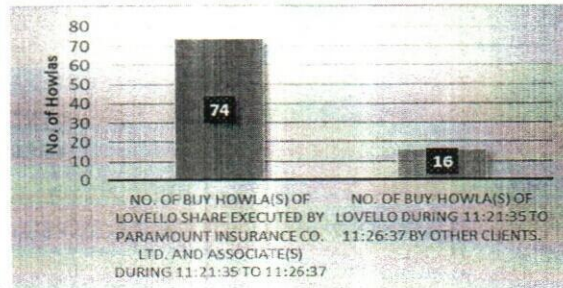
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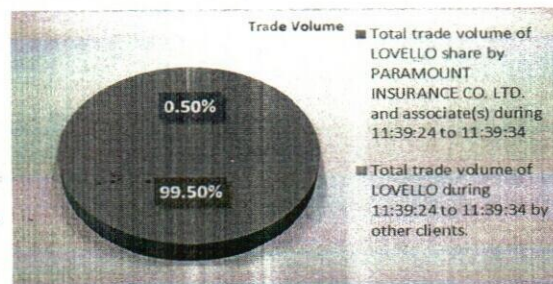
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It is also found that during the aforementioned period, PARAMOUNT INSURANCE CO. LTD. and associate(s) executed 74 howlas to purchase of shares of LOVELLO compared to the total number of howlas of 90 as shown in the following Bar Chart.

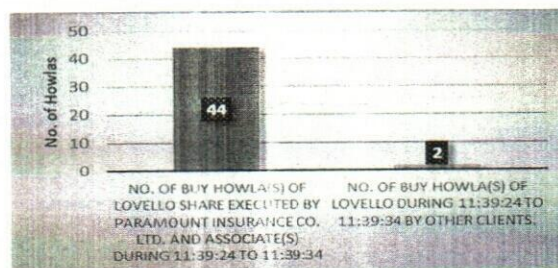


It is observed from the above graphs and screenshot that PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 94.15% of the total trades of LOVELLO shares by executing 74 of total 90 howlas from 11:21:35 to 11:26:37 on 18-02-24. From 11:21:35 to 11:26:37, PARAMOUNT INSURANCE CO. LTD. and associate(s) induced the price to rise from Tk. 48.70 to Tk. 49.30 (induced the price by Tk. 0.60). Thus it seems that PARAMOUNT INSURANCE CO. LTD. and associate(s) were actively trying to lift the price of LOVELLO share. At the end of the day price of LOVELLO share was increased by Tk. 4.70 which is approximately 9.96% higher than YCP.

Beside, on that day, PARAMOUNT INSURANCE CO. LTD. and associate(s) started series of trading at 11:39:24 at price Tk. 51.40 and induced the same to rise to Tk. 51.80 up to 11:39:34. It can also be observed from the above graph that PARAMOUNT INSURANCE CO. LTD. and associate(s) executed significant trades during this time period. It is mentionable here that from 11:39:24 to 11:39:34, PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 100,000 shares of LOVELLO compared to the total traded share of 100,500. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, PARAMOUNT INSURANCE CO. LTD. and associate(s) executed 44 howlas to purchase of shares of LOVELLO compared to the total number of howlas of 46 as shown in the following Bar Chart.



Bangladesh Securities and Exchange Commission

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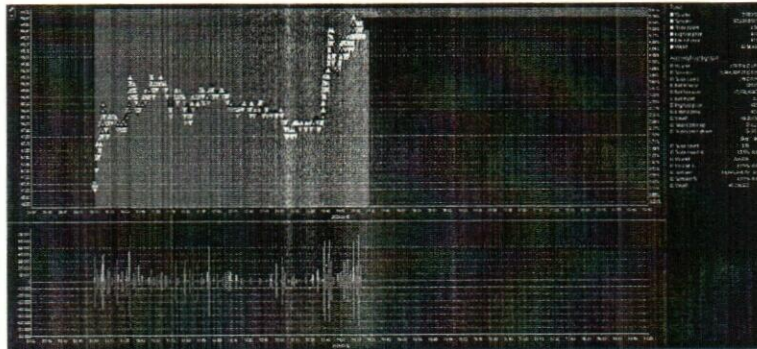
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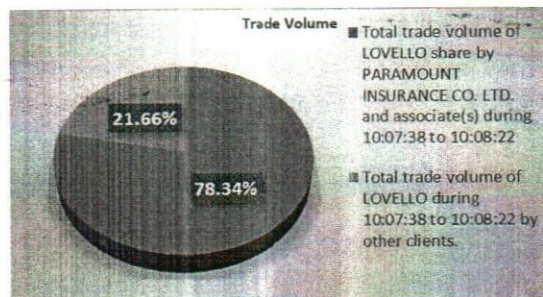
It is observed from the above graphs and screenshot that PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 99.50% of the total trades of LOVELLO shares by executing 44 of total 46 howlas from 11:39:24 to 11:39:34 on 18-02-2024. From 11:39:24 to 11:39:34, PARAMOUNT INSURANCE CO. LTD. and associate(s) induced the price to rise from Tk. 51.40 to Tk. 51.80 (induced the price by Tk. 0.40). Thus it seems that PARAMOUNT INSURANCE CO. LTD. and associate(s) were actively trying to lift the price of LOVELLO share. At the end of the day price of LOVELLO share was increased by Tk. 4.70 which is approximately 9.96% higher than YCP.

10-03-2024



It was observed in the above graph that on 10-03-2024, total number of trades of LOVELLO in the market was 1900, whereas number of trades (buy) executed by PARAMOUNT INSURANCE CO. LTD. and associate(s) were 99 which is approximately 5.21% of the total number of trades in the market. Again, total traded volume of LOVELLO in the market on that day was 2,000,321 whereas buy volume by the said client(s) was 158,550 which is approximately 7.93% of the total traded volume in the market. -

On 10-03-2024, trading of LOVELLO share was started at Tk. 47.10 which is Tk. 0.20 more than the YCP of Tk. 46.90. On that day, PARAMOUNT INSURANCE CO. LTD. and associate(s) started series of trading at 10:07:38 at price Tk. 47.90 and induced the same to rise to Tk. 48.30 up to 10:08:22. It can also be observed from the above graph that PARAMOUNT INSURANCE CO. LTD. and associate(s) executed significant trades during this time period. It is mentionable here that from 10:07:38 to 10:08:22, PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 36,170 shares of LOVELLO compared to the total traded share of 46,170. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, PARAMOUNT INSURANCE CO. LTD. and associate(s) executed 16 howlas to purchase of shares of LOVELLO compared to the total number of howlas of 19 as shown in the following Bar Chart.

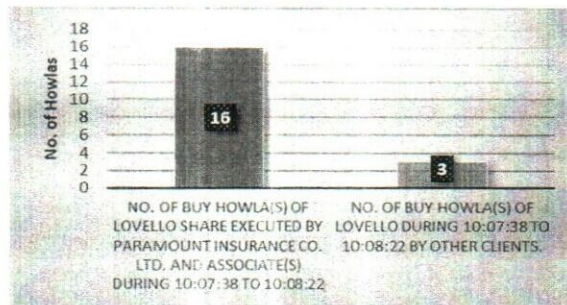
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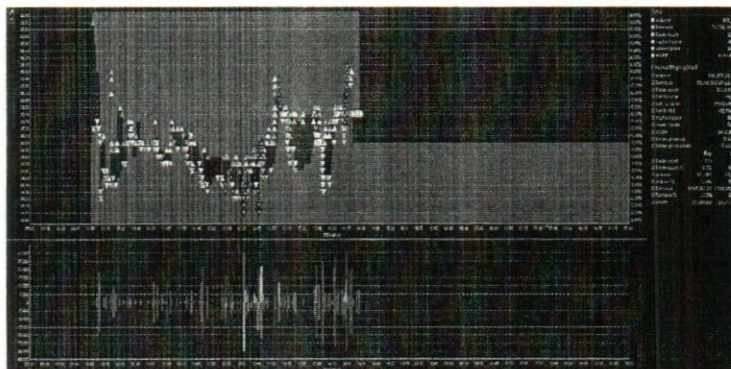
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It is observed from the above graphs and screenshot that PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 78.34% of the total trades of LOVELLO shares by executing 16 of total 19 howlas from 10:07:38 to 10:08:22 on 10-03-2024. From 10:07:38 to 10:08:22, PARAMOUNT INSURANCE CO. LTD. and associate(s) induced the price to rise from Tk. 47.90 to Tk. 48.30 (induced the price by Tk. 0.40). Thus it seems that PARAMOUNT INSURANCE CO. LTD. and associate(s) were actively trying to lift the price of LOVELLO share. At the end of the day price of LOVELLO share was increased by Tk. 2.40 which is approximately 5.12% higher than YCP.

24-06-2024



It was observed in the above graph that on 24-06-2024, total number of trades of LOVELLO in the market was 2077, whereas number of trades (buy) executed by PARAMOUNT INSURANCE CO. LTD. and associate(s) were 157 which is approximately 7.56% of the total number of trades in the market. Again, total traded volume of LOVELLO in the market on that day was 901,394 whereas buy volume by the said client(s) was 102,204 which is approximately 11.34% of the total traded volume in the market.

On 24-06-2024, trading of LOVELLO share was started at Tk. 86.70 which is Tk. 0.70 more than the YCP of Tk. 86.00. On that day, PARAMOUNT INSURANCE CO. LTD. and associate(s) started series of trading at 12:48:14 at price Tk. 84.80 and induced the same to rise to Tk. 85.90 up to 13:07:01. It can also be observed from the above graph that PARAMOUNT INSURANCE CO. LTD. and associate(s) executed significant trades during this time period. It is mentionable here that from 12:48:14 to 13:07:01, PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 54,541 shares of LOVELLO compared to the total traded share of 94,253. This is shown in the following Pie Chart.

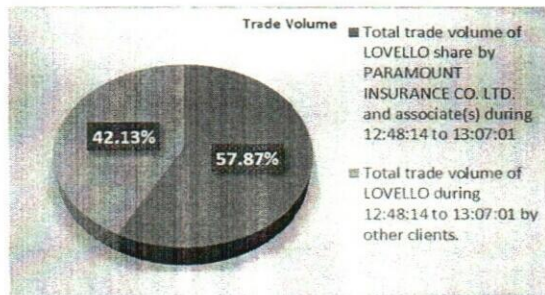
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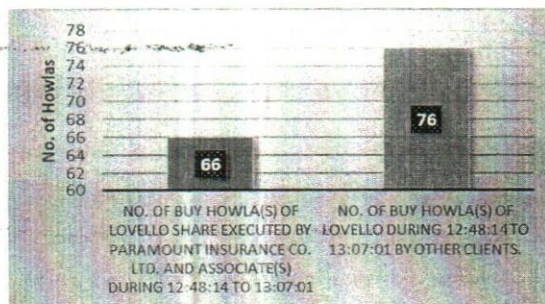
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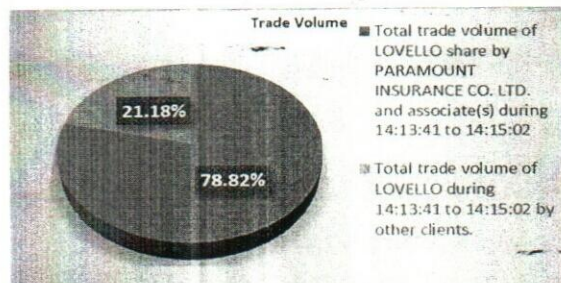


It is also found that during the aforementioned period, PARAMOUNT INSURANCE CO. LTD. and associate(s) executed 66 howlas to purchase of shares of LOVELLO compared to the total number of howlas of 142 as shown in the following Bar Chart.



It is observed from the above graphs and screenshot that PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 57.87% of the total trades of LOVELLO shares by executing 66 of total 142 howlas from 12:48:14 to 13:07:01 on 24-06-2024. From 12:48:14 to 13:07:01, PARAMOUNT INSURANCE CO. LTD. and associate(s) induced the price to rise from Tk. 84.80 to Tk. 85.90 (induced the price by Tk. 1.10). Thus it seems that PARAMOUNT INSURANCE CO. LTD. and associate(s) were actively trying to lift the price of LOVELLO share.

Moreover, on that day, PARAMOUNT INSURANCE CO. LTD. and associate(s) started series of trading at 14:13:41 at price Tk. 85.20 and induced the same to rise to Tk. 86.00 up to 14:15:02. It can also be observed from the above graph that PARAMOUNT INSURANCE CO. LTD. and associate(s) executed significant trades during this time period. It is mentionable here that from 14:13:41 to 14:15:02, PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 14,014 shares of LOVELLO compared to the total traded share of 17,780. This is shown in the following Pie Chart.



It is also found that during the aforementioned period, PARAMOUNT INSURANCE CO. LTD. and associate(s) executed 25 howlas to purchase of shares of LOVELLO compared to the total number of howlas of 30 as shown in the following Bar Chart.

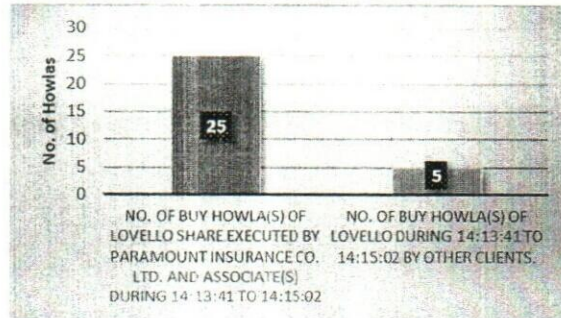
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It is observed from the above graphs and screenshot that PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 78.82% of the total trades of LOVELLO shares by executing 25 of total 30 howlas from 14:13:41 to 14:15:02 on 24-06-2024. From 14:13:41 to 14:15:02, PARAMOUNT INSURANCE CO. LTD. and associate(s) induced the price to rise from Tk. 85.20 to Tk. 86.00 (induced the price by Tk. 0.80). Thus it seems that PARAMOUNT INSURANCE CO. LTD. and associate(s) were actively trying to lift the price of LOVELLO share.

iv. Summary of the trade by Paramount Insurance Co. Ltd. and associates:

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
423299	59.03	24988402.90	1175295	61.86	72701918.20	3,114,917	59.69	185918938.90	2,885,449	61.72	178083681.60	54.72	157891961.23	378468	78.68	29776183.28

v. Gain and Loss by Paramount Insurance Co. Ltd. and associates from 30.01.2024 to 31.07.2024:

Realized Capital gain(loss) per unit	7.00	Average Sale Price - Average Cost Price
Realized Capital gain(loss) %	12.79%	Gain (loss) Per Unit / Cost Per Unit
Realized Capital gain(loss) TK	20,191,720.37	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (31-07-2024)	93.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	15.02	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	19.10%	Unrealized gain (loss) per unit / Average Price of Stock Position
Unrealized gain(loss) TK	5,686,268.32	Quantity of Stock Position x Unrealized gain (loss) per unit

As per DSE trade data, it was observed that PARAMOUNT INSURANCE CO. LTD. and associate(s) bought 3114917 shares and sold 2885449 shares of LOVELLO from public and block market during the period from 30-01-2024 to 31-07-2024. With the said BO account(s), PARAMOUNT INSURANCE CO. LTD. and associate(s) traded 2.12% shares of LOVELLO and realized a capital gain/loss of Tk. 20191720.37 from the trading of LOVELLO share during the investigation period. The said client(s) had also unrealized gain/loss of TK. 5686268.32 during the period.

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Findings-1:

As per **section 17 of the Securities and Exchange Ordinance, 1969**, "No person shall, for the purpose of inducing, dissuading, effecting, preventing or in any manner influencing or turning to his advantage, the sale or purchase of any security, directly or indirectly, -

.....
(e) do any act or practice or engage in a course of business, or omit to do any act which operates or would operate as a fraud, deceit or manipulation upon any person, in particular-
.....

.....
(v) directly or indirectly effect a series of transactions in any security creating the appearance of active trading therein or of raising of price for the purpose of including its purchase by others or depressing its price for the purpose of inducing its sale by others;"

It is evident that PARAMOUNT INSURANCE CO. LTD. and associate(s) were involved directly and indirectly in a series of transactions of **LOVELLO** share with its aforesaid BO accounts in order to create the appearance of active trading and raising of price of the said share.

Contravention(s)-1:

PARAMOUNT INSURANCE CO. LTD. (BOID# 1203680001152151) and associate(s) (BOID# 1201740073551186, 1203680075555568, 1203680062701987) have violated the followings:

- **Section 17(e)(v) of the Securities and Exchange Ordinance, 1969** by directly and indirectly effecting a series of transactions of "LOVELLO" shares creating the appearance of active trading therein and raising price of the said share.

Observation- 2:

After analyzing the trade pattern of the clients, the investigation team found that PARAMOUNT INSURANCE CO. LTD. (BO ID# 1203680001152151) and MOHAMMAD ARIF HOSSAIN (BO ID# 1203680075555568) were involved in trading of "LOVELLO" and these accounts were acting as counter party of each other for 150000 shares of LOVELLO on 11-03-24 in 1 howla in the block market.

Detail of the above mentioned trade is as follows:

Table: Counterparty trades of associate(s) of PARAMOUNT INSURANCE CO. LTD.:

TRADE DATE	TRADE TIME	HOWLA NO	INSTRUMENT CODE	TRADE VOLUME	TRADE PRICE	BUYER CODE	BUYER CLIENT	BOID BUYER	SELLER CODE	SELLER CLIENT	BOID SELLER	MARKET TYPE	BUYER NAME	SELLER NAME
11/03/24	11:40:08	318295584	LOVELLO	150000	48.5	DSEISL	8733	120368007555568	DSEISL	C518	1203680001152151	Block	MOHAMMAD ARIF HOSSAIN	PARAMOUNT INSURANCE CO. LTD.

2

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Finding-2:

As per section 17 of the Securities and Exchange Ordinance, 1969 (XVII of 1969), "No person shall, for the purpose of inducing, dissuading, effecting, preventing or in any manner influencing or turning to his advantage, the sale or purchase of any security, directly or indirectly, -

(e) do any act or practice or engage in a course of business, or omit to do any act which operates or would operate as a fraud, deceit or manipulation upon any person, in particular-

(ii) create a false and misleading appearance of active trading in any security.

It was observed that PARAMOUNT INSURANCE CO. LTD. (BO ID# 1203680001152151) and MOHAMMAD ARIF HOSSAIN (BO ID# 1203680075555568) traded 150000 shares of "LOVELLO" among each other during the investigation period.

Contravention-2:

PARAMOUNT INSURANCE CO. LTD. (BO ID# 1203680001152151) and MOHAMMAD ARIF HOSSAIN (BO ID# 1203680075555568) have violated

- Section 17 (e) (ii) of the Securities and Exchange Ordinance, 1969 by executing trade of "LOVELLO" share by creating false and misleading appearance while trading in that security.

INDIVIDUAL TRADE DETAILS OF PARAMOUNT INSURANCE CO. LTD.

i. Individual Trade Patterns of PARAMOUNT INSURANCE CO. LTD. (Only Public Market):

Date	Code # C518				Total					
	BO ID # 1203680001152151									
	PARAMOUNT INSURANCE CO. LTD.									
	IDLC Securities Limited									
	Buy Qty.	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
14-02-2024	0	0.00	150000	44.93	0	0.00	0.00	150000	44.93	6740034.80
18-02-2024	550000	50.10	0	0.00	550000	50.10	27555435.90	0	0.00	0.00
20-02-2024	0	0.00	20284	50.01	0	0.00	0.00	20284	50.01	1014388.40
22-02-2024	20284	46.90	0	0.00	20284	46.90	951319.60	0	0.00	0.00
25-02-2024	10000	47.90	0	0.00	10000	47.90	479000.00	0	0.00	0.00
10-03-2024	150000	48.15	0	0.00	150000	48.15	7223028.70	0	0.00	0.00
12-03-2024	290000	56.00	0	0.00	290000	56.00	16239479.60	0	0.00	0.00
21-03-2024	0	0.00	13934	54.70	0	0.00	0.00	13934	54.70	762189.80
31-03-2024	100000	54.57	0	0.00	100000	54.57	5456501.70	0	0.00	0.00
23-04-2024	90000	67.74	2000	67.10	90000	67.74	6096391.70	2000	67.10	134200.00
12-05-2024	90000	99.96	0	0.00	90000	99.96	8996085.50	0	0.00	0.00
23-05-2024	28154	84.46	0	0.00	28154	84.46	2377983.90	0	0.00	0.00
24-06-2024	77354	84.85	0	0.00	77354	84.85	6563611.10	0	0.00	0.00
25-06-2024	13000	85.53	0	0.00	13000	85.53	1111900.00	0	0.00	0.00
15-07-2024	35599	106.40	0	0.00	35599	106.40	3787660.30	0	0.00	0.00
16-07-2024	10000	104.35	0	0.00	10000	104.35	1043500.00	0	0.00	0.00
28-07-2024	10000	95.70	0	0.00	10000	95.70	957000.00	0	0.00	0.00
31-07-2024	39090	92.72	0	0.00	39090	92.72	3624456.20	0	0.00	0.00
Total	1513481		186218		1513481			186218		

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ii. Effects of 'LOVELLO' at DSE by PARAMOUNT INSURANCE CO. LTD. (Public and Block Market):

Date	Buy			Sale			Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Mkt price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
Opening Balance									0	0.00	0.00						
14-02-2024	0	0.00	0.00	150000	44.93	6740034.80	0.00	0.00	-150000	0.00	0.00	10980604	45.60	-1.72%	0.00%	1.37%	1.37%
15-02-2024	0	0.00	0.00	75000	41.46	3109256.20	0.00	0.00	-225000	0.00	0.00	4222013	47.20	3.51%	0.00%	1.78%	1.78%
18-02-2024	550000	50.10	27555435.90	75000	42.60	3195000.00	84.79	6358946.75	250000	84.79	21196489.15	8456445	51.90	9.96%	6.50%	0.89%	7.39%
20-02-2024	0	0.00	0.00	20284	50.01	1014388.40	84.79	1719798.34	229716	84.79	19476690.81	3890665	47.90	-4.77%	0.00%	0.52%	0.52%
22-02-2024	20284	46.90	951319.60	0	0.00	0.00	0.00	0.00	250000	81.71	20428010.41	3568311	46.60	-2.71%	0.57%	0.00%	0.57%
25-02-2024	10000	47.90	479000.00	0	0.00	0.00	0.00	0.00	260000	80.41	20907010.41	4126898	48.40	3.86%	0.24%	0.00%	0.24%
10-03-2024	150000	48.15	7223028.70	0	0.00	0.00	0.00	0.00	410000	68.61	28130039.11	2200316	49.30	5.12%	6.82%	0.00%	6.82%
11-03-2024	0	0.00	0.00	449998	47.74	21484905.00	68.61	30874295.95	-39998	0.00	0.00	10087448	54.20	9.94%	0.00%	4.46%	4.46%
12-03-2024	290000	56.00	16239479.60	0	0.00	0.00	0.00	0.00	250002	64.96	16239479.60	3617075	52.60	-2.95%	8.02%	0.00%	8.02%
13-03-2024	0	0.00	0.00	29699	50.03	1485719.40	64.96	1929169.79	220303	64.96	14310309.81	4564691	55.90	6.27%	0.00%	0.65%	0.65%
21-03-2024	0	0.00	0.00	13934	54.70	762189.80	64.96	905116.39	206369	64.96	13405193.42	2096602	52.80	-0.94%	0.00%	0.66%	0.66%
31-03-2024	100000	54.57	5456501.70	0	0.00	0.00	0.00	0.00	306369	61.57	18861695.12	1601137	54.60	2.82%	6.25%	0.00%	6.25%
03-04-2024	0	0.00	0.00	99100	54.00	5351400.00	61.57	6101119.85	207269	61.57	12760575.27	3500669	58.20	6.01%	0.00%	2.83%	2.83%
23-04-2024	90000	67.74	6096391.70	2000	67.10	134200.00	63.43	126868.04	295269	63.43	18730098.94	5708486	69.40	6.93%	1.58%	0.04%	1.61%
28-04-2024	0	0.00	0.00	61000	68.64	4186800.00	63.43	3869475.07	234269	63.43	14860623.87	4775857	77.70	9.90%	0.00%	1.28%	1.28%
12-05-2024	90000	99.96	8996085.50	0	0.00	0.00	0.00	0.00	324269	73.57	23856709.37	3406513	100.30	4.15%	2.64%	0.00%	2.64%
14-05-2024	23300	96.50	2248450.00	0	0.00	0.00	0.00	0.00	347569	75.11	26105159.37	684956	94.40	-2.98%	3.40%	0.00%	3.40%
20-05-2024	0	0.00	0.00	100000	84.00	8400000.00	75.11	7510784.73	247569	75.11	18594374.64	3847394	88.20	2.20%	0.00%	2.60%	2.60%
23-05-2024	28154	84.46	2377983.90	0	0.00	0.00	0.00	0.00	275723	76.06	20972358.54	1677586	83.50	-2.45%	1.68%	0.00%	1.68%
27-05-2024	0	0.00	0.00	14512	86.60	1256739.20	76.06	1103828.36	261211	76.06	19868530.18	1383066	89.70	0.90%	0.00%	1.05%	1.05%
24-06-2024	77354	84.85	6563611.10	0	0.00	0.00	0.00	0.00	338565	78.07	26432141.28	901394	85.40	-0.70%	8.58%	0.00%	8.58%
25-06-2024	13000	85.53	1111900.00	0	0.00	0.00	0.00	0.00	351565	78.35	27544041.28	1485013	87.50	2.46%	0.88%	0.00%	0.88%
26-06-2024	0	0.00	0.00	60000	85.00	5100000.00	78.35	4700816.28	291565	78.35	22843224.99	1532865	89.70	2.51%	0.00%	3.91%	3.91%
04-07-2024	0	0.00	0.00	9100	87.40	795340.00	78.35	712957.14	282465	78.35	22130267.86	1714742	91.70	1.78%	0.00%	0.53%	0.53%
09-07-2024	0	0.00	0.00	49200	88.00	4329600.00	78.35	3854669.35	233265	78.35	18275598.51	2812528	96.10	6.19%	0.00%	1.75%	1.75%
14-07-2024	0	0.00	0.00	89186	94.40	8419158.40	78.35	6987450.02	144079	78.35	11288148.49	3682413	104.00	7.22%	0.00%	2.42%	2.42%
15-07-2024	35599	106.40	3787660.30	0	0.00	0.00	0.00	0.00	179678	83.90	15075808.79	2311030	106.40	2.31%	1.54%	0.00%	1.54%
16-07-2024	10000	104.35	1043500.00	0	0.00	0.00	0.00	0.00	189678	84.98	16119308.79	2369718	103.30	-2.91%	0.42%	0.00%	0.42%
28-07-2024	10000	95.70	957000.00	0	0.00	0.00	0.00	0.00	199678	85.52	17076308.79	1313146	96.00	-2.54%	0.76%	0.00%	0.76%
31-07-2024	39090	92.72	3624456.20	0	0.00	0.00	0.00	0.00	238768	86.70	20700764.99	1973317	93.70	3.42%	1.98%	0.00%	1.98%
Total	1536781	61.63	94711804.20	1298013	58.37	75764731.20	59.13	76755296.05	238768	86.70	20700764.99						

iii. Summary of the trade by PARAMOUNT INSURANCE CO. LTD.:

Summary															
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position	
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)
23300	96.50	2248450.00	1111795	60.37	67113918.20	1,536,781.00	61.63	94711804.20	1,298,013.00	58.37	75764731.20	59.13	76755296.05	238768	86.70

iv. Gain and Loss by PARAMOUNT INSURANCE CO. LTD. from 30.01.2024 to 31.07.2024:

Realized Capital gain(loss) per unit	-0.76	Average Sale Price - Average Cost Price
Realized Capital gain(loss) %	-1.29%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss) TK	(990,564.85)	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (31-07-2024)	93.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	7.00	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	8.08%	Unrealized gain (loss) per unit / Average Price of Stock Position
Unrealized gain(loss) TK	1,671,796.61	Quantity of Stock Position x Unrealized gain (loss) per unit

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INDIVIDUAL TRADE DETAILS OF Mohammad Arif Hossain

i. Individual Trade Patterns of Mohammad Arif Hossain (Only Public Market):

Date	Code # 2403				Code # 8733				Code # 8301				Total					
	BO ID # 1201740073551186				BO ID # 1203680075555568				BO ID # 1203680062701987									
	Mohammad Arif Hossain				MOHAMMAD ARIF HOSSAIN				MOHAMMAD ARIF HOSSAIN									
	PFI Securities Ltd.				IDLC Securities Limited				IDLC Securities Limited									
	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Rate (W.Avg.)	Sale Qty.	Rate (W.Avg.)	Buy Qty	Buy Rate (W.Avg.)	Total	Sale Qty.	Sale Rate (W.Avg.)	Total
07-02-2024	8550	35.00	0	0.00	134000	37.75	0	0.00	70000	37.36	0	0.00	212550	37.51	7973594.00	0	0.00	0.00
08-02-2024	50	36.80	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	50	36.80	1840.00	0	0.00	0.00
12-02-2024	0	0.00	0	0.00	0	0.00	0	0.00	100000	41.46	0	0.00	100000	41.46	4146163.70	0	0.00	0.00
14-02-2024	8600	45.50	8600	46.00	0	0.00	134000	44.87	0	0.00	170000	45.68	8600	45.50	391300.00	312600	45.34	14173146.10
15-02-2024	0	0.00	0	0.00	50000	46.40	0	0.00	30000	45.20	0	0.00	80000	45.95	3676000.00	0	0.00	0.00
18-02-2024	0	0.00	0	0.00	241000	49.75	0	0.00	0	0.00	0	0.00	241000	49.75	11990036.20	0	0.00	0.00
19-02-2024	0	0.00	0	0.00	0	0.00	50000	50.60	0	0.00	0	0.00	0	0.00	0.00	50000	50.60	2530172.50
25-02-2024	0	0.00	8600	49.00	0	0.00	200000	48.15	0	0.00	0	0.00	0	0.00	0.00	208600	48.18	10051264.60
27-02-2024	0	0.00	0	0.00	0	0.00	41000	49.12	0	0.00	30000	48.33	0	0.00	0.00	71000	48.78	3463727.50
29-02-2024	8700	47.90	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	8700	47.90	416740.00	0	0.00	0.00
07-03-2024	0	0.00	8700	47.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	8700	47.50	413250.00
10-03-2024	8550	48.23	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	8550	48.23	412360.00	0	0.00	0.00
11-03-2024	0	0.00	0	0.00	1	53.00	0	0.00	0	0.00	0	0.00	1	53.00	53.00	0	0.00	0.00
12-03-2024	0	0.00	8550	54.43	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	8550	54.43	465406.90
18-03-2024	0	0.00	0	0.00	0	0.00	100000	53.24	0	0.00	0	0.00	0	0.00	0.00	100000	53.24	5323526.60
19-03-2024	0	0.00	0	0.00	0	0.00	100000	51.52	0	0.00	0	0.00	0	0.00	0.00	100000	51.52	5152111.00
20-03-2024	0	0.00	0	0.00	51300	52.60	0	0.00	0	0.00	0	0.00	51300	52.60	2698157.80	0	0.00	0.00
27-03-2024	0	0.00	0	0.00	50000	50.50	0	0.00	0	0.00	0	0.00	50000	50.50	2525000.00	0	0.00	0.00
28-03-2024	7700	52.20	0	0.00	23937	51.32	0	0.00	0	0.00	0	0.00	31637	51.53	1630370.70	0	0.00	0.00
31-03-2024	0	0.00	0	0.00	52000	54.16	0	0.00	0	0.00	0	0.00	52000	54.16	2816142.50	0	0.00	0.00

Bangladesh Securities and Exchange Commission

Enforcement Division

Enforcement Department

Market, Market Intermediaries and Other Affairs Section

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03-04-2024	0	0.00	50	55.60	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	50	55.60	2780.00
15-04-2024	0	0.00	0	0.00	0	0.00	62800	60.41	0	0.00	0	0.00	0	0.00	0.00	62800	60.41	3793660.00
16-04-2024	0	0.00	0	0.00	0	0.00	26000	62.85	0	0.00	0	0.00	0	0.00	0.00	26000	62.85	1634200.00
17-04-2024	0	0.00	0	0.00	0	0.00	36500	65.31	0	0.00	0	0.00	0	0.00	0.00	36500	65.31	2383711.70
18-04-2024	0	0.00	0	0.00	0	0.00	13225	66.24	0	0.00	0	0.00	0	0.00	0.00	13225	66.24	876075.00
21-04-2024	0	0.00	7650	67.41	11288	67.00	0	0.00	0	0.00	0	0.00	11288	67.00	756296.00	7650	67.41	515650.00
22-04-2024	0	0.00	0	0.00	15000	66.48	44000	64.55	0	0.00	0	0.00	15000	66.48	997166.00	44000	64.55	2840211.60
23-04-2024	0	0.00	0	0.00	24000	68.91	0	0.00	0	0.00	0	0.00	24000	68.91	1653800.00	0	0.00	0.00
28-04-2024	0	0.00	0	0.00	0	0.00	20000	77.70	0	0.00	0	0.00	0	0.00	0.00	20000	77.70	1554000.00
01-05-2024	0	0.00	0	0.00	25000	78.50	500	80.60	0	0.00	0	0.00	25000	78.50	1962500.00	500	80.60	40300.00
07-05-2024	0	0.00	0	0.00	0	0.00	49500	92.35	0	0.00	0	0.00	0	0.00	0.00	49500	92.35	4571247.50
13-05-2024	0	0.00	0	0.00	0	0.00	64300	97.43	0	0.00	0	0.00	0	0.00	0.00	64300	97.43	6264680.00
21-05-2024	0	0.00	0	0.00	0	0.00	35700	88.70	0	0.00	0	0.00	0	0.00	0.00	35700	88.70	3166766.80
23-05-2024	0	0.00	0	0.00	55000	83.58	0	0.00	0	0.00	0	0.00	55000	83.58	4597000.00	0	0.00	0.00
09-06-2024	0	0.00	0	0.00	0	0.00	45149	93.46	0	0.00	0	0.00	0	0.00	0.00	45149	93.46	4219476.20
10-06-2024	0	0.00	0	0.00	0	0.00	9851	89.70	0	0.00	0	0.00	0	0.00	0.00	9851	89.70	883634.70
19-06-2024	0	0.00	0	0.00	10000	86.70	0	0.00	0	0.00	0	0.00	10000	86.70	867000.00	0	0.00	0.00
20-06-2024	0	0.00	0	0.00	0	0.00	5800	86.90	0	0.00	0	0.00	0	0.00	0.00	5800	86.90	504020.00
24-06-2024	0	0.00	0	0.00	24850	85.71	83061	84.25	0	0.00	0	0.00	24850	85.71	2129958.20	83061	84.25	6997972.80
25-06-2024	5900	85.59	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	5900	85.59	504972.40	0	0.00	0.00
04-07-2024	0	0.00	0	0.00	10000	90.35	0	0.00	0	0.00	0	0.00	10000	90.35	903500.00	0	0.00	0.00
08-07-2024	0	0.00	5900	92.27	0	0.00	64500	91.42	0	0.00	0	0.00	0	0.00	0.00	70400	91.49	6441082.30
09-07-2024	0	0.00	0	0.00	0	0.00	20000	88.84	0	0.00	0	0.00	0	0.00	0.00	20000	88.84	1776876.60
15-07-2024	0	0.00	0	0.00	95000	106.03	0	0.00	0	0.00	0	0.00	95000	106.03	10072900.40	0	0.00	0.00
28-07-2024	5700	95.61	0	0.00	0	0.00	70000	95.60	0	0.00	0	0.00	5700	95.61	544990.00	70000	95.60	6692000.00
29-07-2024	0	0.00	0	0.00	15011	94.88	0	0.00	0	0.00	0	0.00	15011	94.88	1424231.70	0	0.00	0.00
31-07-2024	0	0.00	0	0.00	37000	91.22	0	0.00	0	0.00	0	0.00	37000	91.22	3375109.20	0	0.00	0.00
Total	53750		48050		924387		1275886		200000		200000		1178137			1523936		

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ii. Effects of 'LOVELLO' at DSE by Mohammad Arif Hossain (Public and Block Market):

Date	Buy			Sale			Bonus Share Credited	Cost of shares sold		Stock Position			Comparison with the Market					
	Qty.	Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount		Price (W.Avg.)	Amount	Qty.	Price (W.Avg.)	Amount	Mkt Trade Qty at DSE	Mkt Close Price at DSE	Market price Changed by	Client Buy (%)	Client Sale (%)	Client Trade (%)
Opening Balance										0	0.00	0.00						
07-02-2024	212550	37.51	7973594.00	0	0.00	0.00	0	0.00	0.00	212550	37.51	7973594.00	2581143	37.50	9.01%	8.23%	0.00%	8.23%
08-02-2024	50	36.80	1840.00	0	0.00	0.00	0	0.00	0.00	212600	37.51	7975434.00	923277	36.80	-1.87%	0.01%	0.00%	0.01%
12-02-2024	100000	41.46	4146163.70	0	0.00	0.00	0	0.00	0.00	312600	38.78	12121597.70	6765678	42.20	9.90%	1.48%	0.00%	1.48%
14-02-2024	8600	45.50	391300.00	312600	45.34	14173146.10	0	38.96	12177869.93	8600	38.96	335027.77	10980604	45.60	-1.72%	0.08%	2.85%	2.93%
15-02-2024	80000	45.95	3676000.00	0	0.00	0.00	0	0.00	0.00	88600	45.27	4011027.77	4222013	47.20	3.51%	1.89%	0.00%	1.89%
18-02-2024	241000	49.75	11990036.20	0	0.00	0.00	0	0.00	0.00	329600	48.55	16001063.97	8456445	51.90	9.96%	2.85%	0.00%	2.85%
19-02-2024	0	0.00	0.00	50000	50.60	2530172.50	0	48.55	2427345.87	279600	48.55	13573718.10	4000540	50.30	-3.08%	0.00%	1.25%	1.25%
25-02-2024	0	0.00	0.00	208600	48.18	10051264.60	0	48.55	10126886.97	71000	48.55	3446831.13	4126898	48.40	3.86%	0.00%	5.05%	5.05%
27-02-2024	0	0.00	0.00	71000	48.78	3453727.50	0	48.55	3446831.13	0	0.00	0.00	2530680	48.60	0.41%	0.00%	2.81%	2.81%
29-02-2024	8700	47.90	416740.00	0	0.00	0.00	0	0.00	0.00	8700	47.90	416740.00	1869234	48.00	0.84%	0.47%	0.00%	0.47%
07-03-2024	0	0.00	0.00	8700	47.50	413250.00	0	47.90	416740.00	0	0.00	0.00	2049709	46.90	-2.49%	0.00%	0.42%	0.42%
10-03-2024	8550	48.23	412360.00	0	0.00	0.00	0	0.00	0.00	8550	48.23	412360.00	2200316	49.30	5.12%	0.39%	0.00%	0.39%
11-03-2024	300000	47.80	14340005.90	0	0.00	0.00	0	0.00	0.00	308550	47.81	14752365.90	10087448	54.20	9.94%	2.97%	0.00%	2.97%
12-03-2024	0	0.00	0.00	8550	54.43	465406.90	0	47.81	408791.86	300000	47.81	14343574.04	3617075	52.60	-2.95%	0.00%	0.24%	0.24%
18-03-2024	0	0.00	0.00	100000	53.24	5323526.60	0	47.81	4781191.35	200000	47.81	9562382.69	2936128	50.90	-5.21%	0.00%	3.41%	3.41%
19-03-2024	0	0.00	0.00	100000	51.52	5152111.00	0	47.81	4781191.35	100000	47.81	4781191.35	1734881	50.70	-0.39%	0.00%	5.76%	5.76%
20-03-2024	51300	52.60	2698157.80	0	0.00	0.00	0	0.00	0.00	151300	49.43	7479349.15	1071020	53.30	5.13%	4.79%	0.00%	4.79%
27-03-2024	50000	50.50	2525000.00	0	0.00	0.00	0	0.00	0.00	201300	49.70	10004349.15	1442441	50.80	0.99%	3.47%	0.00%	3.47%
28-03-2024	31637	51.53	1630370.70	0	0.00	0.00	0	0.00	0.00	232937	49.95	11634719.85	1424255	53.10	4.53%	2.22%	0.00%	2.22%
31-03-2024	52000	54.16	2816142.50	0	0.00	0.00	0	0.00	0.00	284937	50.72	14450862.35	1601137	54.60	2.82%	3.25%	0.00%	3.25%
03-04-2024	0	0.00	0.00	50	55.60	2780.00	0	50.72	2535.80	284887	50.72	14448326.55	3500669	58.20	6.01%	0.00%	0.00%	0.00%
15-04-2024	0	0.00	0.00	62800	60.41	3793660.00	0	50.72	3184964.24	222087	50.72	11263362.31	1767543	60.70	-1.46%	0.00%	3.55%	3.55%
16-04-2024	0	0.00	0.00	26000	62.85	1634200.00	0	50.72	1318615.77	196087	50.72	9944746.54	4866642	62.90	3.62%	0.00%	0.53%	0.53%

Bangladesh Securities and Exchange Commission

Enforcement Division

Enforcement Department

– Market, Market Intermediaries and Other Affairs Section

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17-04-2024	0	0.00	0.00	36500	65.31	2383711.70	0	50.72	1851133.67	159587	50.72	8093612.87	3371756	65.50	4.13%	0.00%	1.08%	1.08%
18-04-2024	0	0.00	0.00	13225	66.24	876075.00	0	50.72	670718.98	146362	50.72	7422893.88	3269758	66.90	2.14%	0.00%	0.40%	0.40%
21-04-2024	11288	67.00	756296.00	7650	67.41	515650.00	0	51.88	396896.94	150000	51.88	7782292.94	2767853	65.60	-1.94%	0.41%	0.28%	0.68%
22-04-2024	15000	66.48	997166.00	44000	64.55	2840211.60	0	53.21	2341189.05	121000	53.21	6438269.89	2504979	64.90	-1.07%	0.60%	1.76%	2.36%
23-04-2024	24000	68.91	1653800.00	0	0.00	0.00	0	0.00	0.00	145000	55.81	8092069.89	5708486	69.40	6.93%	0.42%	0.00%	0.42%
28-04-2024	0	0.00	0.00	20000	77.70	1554000.00	0	55.81	1116147.57	125000	55.81	6975922.32	4775857	77.70	9.90%	0.00%	0.42%	0.42%
29-04-2024	25000	78.50	1962500.00	500	80.60	40300.00	0	59.59	29794.74	149500	59.59	8908627.58	4854684	80.90	4.12%	0.51%	0.01%	0.53%
07-05-2024	0	0.00	0.00	49500	92.35	4571247.50	0	59.59	2949679.37	100000	59.59	5958948.21	3270975	90.70	-1.41%	0.00%	1.51%	1.51%
13-05-2024	0	0.00	0.00	64300	97.43	6264680.00	0	59.59	3831603.70	35700	59.59	2127344.51	3597051	97.30	-2.99%	0.00%	1.79%	1.79%
20-05-2024	100000	84.00	8400000.00	0	0.00	0.00	0	0.00	0.00	135700	77.58	10527344.51	3847394	88.20	2.20%	2.60%	0.00%	2.60%
21-05-2024	0	0.00	0.00	35700	88.70	3166766.80	0	77.58	2769537.21	100000	77.58	7757807.30	2410728	85.60	-2.95%	0.00%	1.48%	1.48%
23-05-2024	55000	83.58	4597000.00	0	0.00	0.00	0	0.00	0.00	155000	79.71	12354807.30	1677586	83.50	-2.45%	3.28%	0.00%	3.28%
09-06-2024	0	0.00	0.00	45149	93.46	4219476.20	0	79.71	3598756.10	109851	79.71	8756051.21	1740999	91.70	-2.96%	0.00%	2.59%	2.59%
10-06-2024	0	0.00	0.00	9851	89.70	883634.70	0	79.71	785207.79	100000	79.71	7970843.42	1521567	89.80	-2.07%	0.00%	0.65%	0.65%
19-06-2024	10000	86.70	867000.00	0	0.00	0.00	0	0.00	0.00	110000	80.34	8837843.42	831175	86.80	-2.58%	1.20%	0.00%	1.20%
20-06-2024	0	0.00	0.00	5800	86.90	504020.00	0	80.34	465995.38	104200	80.34	8371848.04	862546	87.10	0.35%	0.00%	0.67%	0.67%
24-06-2024	24850	85.71	2129958.20	83061	84.25	6997972.80	0	81.38	6759322.19	45989	81.38	3742484.05	901394	85.40	-0.70%	2.76%	9.21%	11.97%
25-06-2024	5900	85.59	504972.40	0	0.00	0.00	0	0.00	0.00	51889	81.86	4247456.45	1485013	87.50	2.46%	0.40%	0.00%	0.40%
03-07-2024	0	0.00	0.00	0	0.00	0.00	99000	0.00	0.00	150889	28.15	4247456.45	1076602	90.10	1.46%	0.00%	0.00%	0.00%
04-07-2024	10000	90.35	903500.00	0	0.00	0.00	0	0.00	0.00	160889	32.02	5150956.45	1714742	91.70	1.78%	0.58%	0.00%	0.58%
08-07-2024	0	0.00	0.00	70400	91.49	6441082.30	0	32.02	2253897.62	90489	32.02	2897058.83	1036569	90.50	-2.06%	0.00%	6.79%	6.79%
09-07-2024	0	0.00	0.00	83500	88.20	7364876.60	0	32.02	2673301.87	6989	32.02	223756.97	2812528	96.10	6.19%	0.00%	2.97%	2.97%
14-07-2024	0	0.00	0.00	0	0.00	0.00	50000	0.00	0.00	56989	3.93	223756.97	3682413	104.00	7.22%	0.00%	0.00%	0.00%
15-07-2024	95000	106.03	10072900.40	0	0.00	0.00	0	0.00	0.00	151989	67.75	10296657.37	2311030	106.40	2.31%	4.11%	0.00%	4.11%
28-07-2024	5700	95.61	544990.00	70000	95.60	6692000.00	0	68.75	4812734.66	87689	68.75	6028912.71	1313146	96.00	-2.54%	0.43%	5.33%	5.76%
29-07-2024	15011	94.88	1424231.70	0	0.00	0.00	0	0.00	0.00	102700	72.57	7453144.41	1104270	93.40	-2.71%	1.36%	0.00%	1.36%
31-07-2024	37000	91.22	3375109.20	0	0.00	0.00	0	0.00	0.00	139700	77.51	10828253.61	1973317	93.70	3.42%	1.88%	0.00%	1.88%
Total	1578136	57.79	91207134.70	1587436	64.46	102318950.40	149000	50.63	80378881.09	139700	77.51	10828253.61						

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iii. Summary of the trade by Mohammad Arif Hossain:

Summary																
Block Buy			Block Sale			Total Buy			Total Sale			Cost of Shares Sold		Stock Position		
Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount	Price (W.Avg.)	Amount	Qty	Price (W.Avg.)	Amount
399999	56.85	22739952.90	63500	88.00	5588000.00	1,578,136.00	57.79	91207134.70	1,587,436.00	64.46	102318950.40	50.63	80378881.09	139700	77.51	10828253.61

iv. Gain and Loss by Mohammad Arif Hossain from 30.01.2024 to 31.07.2024:

Realized Capital gain(loss)per unit	13.82	Average Sale Price - Average Cost Price
Realized Capital gain(loss)%	27.30%	Gain (loss) Per Unit/Cost Per Unit
Realized Capital gain(loss)TK	21,940,069.31	Total Sale Quantity x Gain (loss) Per Unit
Closing Price (31-07-2024)	93.70	Closing Price of Last Investigation Date
Unrealized gain(loss) per unit	16.19	Closing Price of Last Investigation Date - Average Price of Stock Position
Unrealized gain(loss) %	20.89%	Unrealized gain (loss) per unit /Average Price of Stock Position
Unrealized gain(loss) TK	2,261,636.39	Quantity of Stock Position x Unrealized gain (loss) per unit

যেহেতু, উপর্যুক্ত আলোচ্য বিষয়ে সংশ্লিষ্ট সিকিউরিটিজ সংক্রান্ত আইন ভঙ্গের কারণে কমিশনের এনফোর্সমেন্ট বিভাগ কর্তৃক অক্টোবর ০৫, ২০২৫ তারিখের বিএসইসি/এনফোর্সমেন্ট/৩৮৭৩/২০২৪/১১১৬ স্মারকমূলে Paramount Insurance-Co. Ltd. and associate(s) (associates are Mr. Mohammad Arif Hossain)-কে অক্টোবর ২৭, ২০২৫ তারিখে কারণ প্রদর্শন সহ শুনানীতে উপস্থিত হতে বলা হয়। নির্ধারিত অক্টোবর ২৭, ২০২৫ তারিখে শুনানীতে Mr. Mohammad Arif Hossain উপস্থিত হয়ে অক্টোবর ২৭, ২০২৫ তারিখের পত্রের মাধ্যমে নিম্নলিখিত বক্তব্য দাখিল করেন;

"Contravention(s)-1: Response:

At the outset, I would like to express my sincere gratitude for providing me with the opportunity to clarify my position regarding the trading of shares of Lovello Ice Cream PLC (LOVELLO) during the period from January 30, 2024 to July 31, 2024.

During this period, my total purchase amounted to 15,78,136 shares, which represents approximately 1.11% of the total market turnover of 14,12,59,909 shares. Given this proportion, my trades were minimal in impact and did not have any intention or capacity to influence the broader market activity or price movement of the said security. Furthermore, my purchase prices were generally consistent with the prevailing average market prices and remains close to the average market closing price.

I would like to humbly state that my investment decisions were made purely from a long-term perspective, considering the company's business potential, growth outlook, and stable dividend policy. I have always strived to comply with all applicable laws, rules, and regulations of the capital market.

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If any of my trading activities have unintentionally resulted in a situation construed as a violation of securities regulations, I sincerely apologize. It was never my intention to engage in any activity that could distort market integrity or mislead investors. I assure you that I will exercise utmost caution in all future investment activities and remain committed to upholding the transparency and discipline of the capital market.

Contravention-2: Response:

It is humbly stated that I was not aware that a counterparty trade occurred between the BO accounts of Paramount Insurance Co. Ltd. and Mr. Mohammad Arif Hossain. I would like to clarify that this transaction was entirely unintentional and without any knowledge or intent to influence the market or create a misleading trading appearance.

My investment decisions were based solely on fundamental considerations of the company's performance and growth potential, and I have always endeavored to comply with all applicable securities laws and regulations. If this transaction has inadvertently resulted in any non-compliance or has been construed as contrary to the regulatory framework, I sincerely apologize.

In view of the explanations provided above, I sincerely request the kind consideration of the Commission regarding the mentioned observations. The transactions were made purely for investment purposes, without any intention to influence the market or violate any securities laws. Any irregularities or unintended effects that may have occurred were entirely inadvertent and beyond my awareness.

I have always held the highest respect for the integrity and stability of the capital market and remain committed to conducting all future investment activities in full compliance with the rules and regulations of the Commission. I deeply regret any misunderstanding that may have arisen and assure that such instances will not recur in the future.

Therefore, I earnestly request the Commission to view the matter with kind understanding and take a considerate view of the unintentional nature of the events. I am confident that, with the Commission's guidance, I will continue to participate in the market responsibly and in full compliance with all applicable laws and regulations."

Bangladesh Securities and Exchange Commission

Enforcement Division

Enforcement Department

Market, Market Intermediaries and Other Affairs Section

www.sec.gov.bd

যেহেতু, Mr. Mohammad Arif Hossain-এর উল্লিখিত বক্তব্য এবং তদন্ত প্রতিবেদন পর্যালোচনায় প্রতীয়মান হয় যে, উপস্থাপিত অভিযোগসমূহ সঠিক ও ইচ্ছাকৃত এবং উপর্যুক্ত কর্মকান্ডের ফলে পুঁজিবাজারের সাধারণ বিনিয়োগকারীগণ ক্ষতিগ্রস্ত হয়েছেন যা পুঁজিবাজার উন্নয়নেরও পরিপন্থী, সেহেতু এক্ষেত্রে Mr. Mohammad Arif Hossain-এর ব্যাখ্যা কমিশনের নিকট গ্রহণযোগ্য হিসেবে বিবেচিত হয়নি;

যেহেতু, Mr. Mohammad Arif Hossain-এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 17(e)(ii) এবং Section 17(e)(v) লংঘন করেছে, যা সিকিউরিটিজ আইনের পরিপন্থী;

যেহেতু, Mr. Mohammad Arif Hossain-এর উপর্যুক্ত কর্মকান্ড Securities and Exchange Ordinance, 1969 এর Section 22 অনুযায়ী শাস্তিযোগ্য অপরাধ;

যেহেতু, কমিশনের বিবেচনায়, সিকিউরিটিজ আইন ও বিধি-বিধান পরিপালনে আলোচ্য ব্যর্থতার জন্য, পুঁজিবাজারের শৃংখলা, স্বচ্ছতা এবং জনস্বার্থে আলোচ্য Mr. Mohammad Arif Hossain-কে জরিমানা করা প্রয়োজন ও সমীচীন;

অতএব, সেহেতু, কমিশন উল্লিখিত যাবতীয় বিষয় বিবেচনাপূর্বক, Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) এর Section 22 [যা The Securities and Exchange (Amendment) Act, 2000 দ্বারা সংশোধিত] এ প্রদত্ত ক্ষমতাবলে-

- Mr. Mohammad Arif Hossain-কে Securities and Exchange Ordinance, 1969 এর Section 17(e)(ii) লঙ্ঘনের দায়ে ১.০০-(এক) লক্ষ টাকা এবং Section 17(e)(v) লঙ্ঘনের দায়ে ৫৪.৭৫ (চুয়ান দশমিক পঁচাত্তর) লক্ষ টাকা সর্বমোট ৫৫.৭৫ (পঞ্চান দশমিক পঁচাত্তর) লক্ষ টাকা অর্থদন্ড ধার্য করল। উক্ত অর্থদন্ড অত্র আদেশের ৩০ (ত্রিশ) দিনের মধ্যে 'বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন' এর অনুকূলে ইস্যুকৃত ব্যাংক ড্রাফট/পে-অর্ডারের মাধ্যমে জমা প্রদান করতে হবে, অন্যথায় সিকিউরিটিজ আইন মোতাবেক পরবর্তী আইনানুগ ব্যবস্থা গ্রহণ করা হবে।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের আদেশক্রমে,

Rahmdulles

নাহিদ মাহতাব

কমিশনার

24.08.26

বিতরণ:

১. Mr. Mohammad Arif Hossain
(BOID: 1201740073551186,
1203680075555568 and 1203680062701987)
Opidul Haque Patwary Bari, Vill: Banchanagar
P.O+P.S+Dist: Laxmipur.