SL	For issuance of equity securities (ordinary shares) through rights issue
1	Such rights issue and price thereof have been approved by the shareholders in a general meeting
2	The proceed of previous public offering, or rights issue, has been utilized fully
3	Annual general meeting has been held regularly
4	The rights issue has been fully underwritten on a firm commitment basis by the underwriter
5	The financial statements of the company is prepared as per International Accounting Standards (IAS), as applicable in Bangladesh, and audited as per International Standards of Auditing (ISA) as applicable in Bangladesh
6	The issuer or any of its directors is not a bank-defaulter
7	The issuer has been credit rated by a credit rating company, if the offer is at a premium
8	Profitability record in the immediate preceding year