CA BANGLADESH
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF BANGLADESH

ICAB 50 YEARS A JOURNEY OF EXCELLENCE

An autonomous body under Ministry of Commerce established under the Bangladesh Chartered Accountants Order, 1973 (President's Order No. 2 of 1973).

1/DM/MSD/FEC-5/ICAB-2024 **31 March 2024**

TO WHOM IT MAY CONCERN

This is to certify that M/s. S R Islam & Co. Chartered Accountants is a partnership firm which was established in 1978. The firm is presently located at 37/2 Purana Paltan, Flat – 9D, Fayenez Tower (9th Floor), Box Culvert Road, Dhaka-1000

Also certified that the following practicing members of the Institute, with their respective dates of admission as practicing members are the current partners of the aforesaid firm:

Sl. No.	Name of Member	Enrolment No.	Date of admission as partner
1	Mr. Shaiful Alam FCA	946	14 May 2015
2	Mr. Mohammed Wahidur Rahman FCA	1247	26 August 2021
3	Mr. Muhammad Moniruzzaman FCA	1455	14 September 2023

We wish the best endeavor of the Firm.

31.03.2024
Shubhashish Bose
Chief Executive Officer (CEO)- ICAB

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Financial Reporting Council
Audit Firm Enlistment Certificate
[Referred by Rule 14(1)(B)]

Renewal 2025

Certificate No: FRC-CAF-001-522-2025 **Issue Date:** 05 Feb 2026 **Validity:** 30 June 2026

Enlistment Registration No. of Financial Reporting Council: CAF-001-154 &

Enlistment Date: 01 Jul 2023

Type: Partnership

Name: S. R. Islam & Co. Chartered Accountants

Address: 37/2, Purana Paltan, Box Culvert Road, Fayenaz Tower, Level-9, Flat no. 9/D, Dhaka - 1000.

Name of Professional Accountancy Institute: The Institute of Chartered Accountants of Bangladesh

By virtue of Section 32 of the Financial Reporting Act, 2015 and Rule 14 of Council (Auditor and Audit Firm Enlistment) Rules, 2022, the Council hereby certifies the mentioned firm as enlisted audit firm subject to the following conditions:

Parjatan Bhaban (8 th floor), Plot No. E-5 C-1 West Agargaon, Sher-e-Bangla Nagar Administrative Area, Dhaka-1207.

Chairman

Conditions:

1. The audit firm or proprietor or partner shall be obliged to submit any information or documents required by the Council under the Act or this Rules.
2. The Council may undertake a fair investigation into any allegations of unfair audit practice, negligence, or professional misconduct raised against the audit firm or proprietor or partner and if the allegations are proved, any action may be taken against that as per the Act and Rules.
3. The audit firm or proprietor or partner shall have to properly follow and comply with the Act and the Rules, auditing standards, made thereunder ensure application of financial reporting standards as well as the provisions and conditions of all types of standards, codes, guidelines or regulations.
4. The audit firm or proprietor or partner have to protect the highest interests of the country and maintain professional integrity and ethics, reputation and competence in carrying out work under the Act or this Rules.
5. Quality assurance procedures shall be formulated, maintained and followed in providing services.
6. The audit firm or proprietor or partner have to bring irregularities or serious irregularities in Public Interest Entities (PIEs) to the notice of the Council and follow due process for resolving complaints.
7. The audit firm or proprietor or partner shall remain obliged to accept if any legal action is taken against the audit firm or proprietor or partner under the Act or this Rules or if the Council takes any action, investigation, suspension or cancellation of the certificate or necessary procedures under the provisions of sections 33, 34, 35, or, as the case may be, section 46 of Financial Reporting Act, 2015.

Eligibility of audit services of Public Interest Entities (PIEs) under various regulatory authorities (Bangladesh Bank, Bangladesh Securities and Exchange Commission, Microcredit Regulatory Authority, NGO Affairs Bureau, Insurance Development and Regulatory Authority, University Grants Commission and other regulatory authorities) as specified in Schedule-I of the Rule, which will be available in the FRC website (www.frc.gov.bd).

N.B: This certificate contains system generated signature of the Chairman of FRC.