

CORPORATE GOVERNANCE CERTIFICATE

A.QASEM & Co.
Chartered Accountants Since 1953

Faruk Mahal (3rd Floor)
Plot # 93, Agrabad Com. Area
Chittagong, Bangladesh.

Phone : +880-31-715656
+880-31-718066
E-mail : qasem@globalctg.net

**Certificate on Compliance of Conditions of
Corporate Governance Guidelines
of
Bangladesh Securities and Exchange
Commission to the Shareholders
of
KDS Accessories Limited.**

We have examined the compliance of conditions of corporate Governance Guidelines of the Bangladesh Securities and Exchanges Commission (BSEC) by **KDS Accessories Limited** (the company) for the period ended June 30, 2017 as stipulated in clause 7 (i) of the BSEC Notification No: SEC/CMRRCD/2006-158/134/Admin/44, dated 7th August 2012.

The compliance of conditions of Corporate Governance Guidelines is the responsibility of the company's management. Our examination was limited to the procedures and implementation thereof, adopted by the company for ensuring compliance of the conditions of Corporate Governance Guidelines. It is neither an audit nor an expression of an opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned notification.

We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: Chittagong
Date: September 20, 2017


A. QASEM & CO.
Chartered Accountants

A member firm of Ernst & Young Global Limited
EY refers to the global organization, and/or one or more of the independent member firms of Ernst & Young Global Limited



Annexure - 1

Condition No.	Title	Compliance Status (Put 'X' in the appropriate Column)		Remarks (if Any)
		Complied	Not Complied	
1	...			
2	...			
3	...			
4	...			
5	...			
6	...			
7	...			
8	...			
9	...			
10	...			
11	...			
12	...			
13	...			
14	...			
15	...			
16	...			
17	...			
18	...			
19	...			
20	...			
21	...			
22	...			
23	...			
24	...			
25	...			
26	...			
27	...			
28	...			
29	...			
30	...			
31	...			
32	...			
33	...			
34	...			
35	...			
36	...			
37	...			
38	...			
39	...			
40	...			
41	...			
42	...			
43	...			
44	...			
45	...			
46	...			
47	...			
48	...			
49	...			
50	...			
51	...			
52	...			
53	...			
54	...			
55	...			
56	...			
57	...			
58	...			
59	...			
60	...			
61	...			
62	...			
63	...			
64	...			
65	...			
66	...			
67	...			
68	...			
69	...			
70	...			
71	...			
72	...			
73	...			
74	...			
75	...			
76	...			
77	...			
78	...			
79	...			
80	...			
81	...			
82	...			
83	...			
84	...			
85	...			
86	...			
87	...			
88	...			
89	...			
90	...			
91	...			
92	...			
93	...			
94	...			
95	...			
96	...			
97	...			
98	...			
99	...			
100	...			

Condition No.	Title	Compliance Status (Put 'x' in the appropriate Column)		Remarks (If Any)
		Complied	Not Complied	
1	...	x		
2	...	x		
3	...	x		
4	...	x		
5	...	x		
6	...	x		
7	...	x		
8	...	x		
9	...	x		
10	...	x		
11	...	x		
12	...	x		
13	...	x		
14	...	x		
15	...	x		
16	...	x		
17	...	x		
18	...	x		
19	...	x		
20	...	x		
21	...	x		
22	...	x		
23	...	x		
24	...	x		
25	...	x		
26	...	x		
27	...	x		
28	...	x		
29	...	x		
30	...	x		
31	...	x		
32	...	x		
33	...	x		
34	...	x		
35	...	x		
36	...	x		
37	...	x		
38	...	x		
39	...	x		
40	...	x		
41	...	x		
42	...	x		
43	...	x		
44	...	x		
45	...	x		
46	...	x		
47	...	x		
48	...	x		
49	...	x		
50	...	x		
51	...	x		
52	...	x		
53	...	x		
54	...	x		
55	...	x		
56	...	x		
57	...	x		
58	...	x		
59	...	x		
60	...	x		
61	...	x		
62	...	x		
63	...	x		
64	...	x		
65	...	x		
66	...	x		
67	...	x		
68	...	x		
69	...	x		
70	...	x		
71	...	x		
72	...	x		
73	...	x		
74	...	x		
75	...	x		
76	...	x		
77	...	x		
78	...	x		
79	...	x		
80	...	x		N/A

Condition No.	Title	Compliance Status (Put ✓ in the appropriate Column)		Remarks (if Any)
		Complied	Not Complied	
1	...	✓		
2	...	✓		
3	...			
4	...			
5	...			
6	...			
7	...			
8	...			
9	...			
10	...			
11	...			
12	...			
13	...			
14	...			
15	...			
16	...			
17	...			
18	...			
19	...			
20	...			
21	...			
22	...			
23	...			
24	...			
25	...			
26	...			
27	...			
28	...			
29	...			
30	...			
31	...			
32	...			
33	...			
34	...			
35	...			
36	...			
37	...			
38	...			
39	...			
40	...			
41	...			
42	...			
43	...			
44	...			
45	...			
46	...			
47	...			
48	...			
49	...			
50	...			

Condition No.	Title	Compliance Status (Put 'X' in the appropriate Column)		Remarks (if Any)
		Complied	Not Complied	
1	...			
2	...	X		
3	...	X		
4	...	X		
5	...			
6	...	X		
7	...	X		