IMAM BUTTON INDUSTRIES LIMITED

AMIN COURT (2ND FLOOR), 62-63, MOTIJHEEL, C/A, DHAKA-1000

UN-AUDITED PROFIT & LOSS ACCOUNT

FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2012

		30.09.12 Taka	30.09.11 Taka	Growth (%)
I.	TURNOVER	79,06,454	2,29,38,083	(65.53)
II.	COST OF GOODS SOLD	1,27,92,942	1,98,72,152	(35.62)
III.	GROSS PROFIT (I-II)	**(48,86,488)**	**30,65,931**	(259.38)
IV.	**FIXED EXPENSES:**			
	ADMINISTRATIVE & SELLING EXPENSES	18,88,033	21,06,318	(10.36)
	FINANCIAL CHARGES	1,115	24,54,756	(99.95)
	DEPRECIATION	1,04,804	1,24,324	(15.70)
		19,93,952	**46,85,398**	(57.44)
V.	PROFIT BEFORE WPPF (III-IV)	(68,80,440)	(16,19,467)	(324.86)
VI.	CONTRIBUTION TO WPPF	-	-	-
VII.	PROFIT BEFORE TAX (V-VI)	(68,80,440)	(16,19,467)	(324.86)
VIII.	PROVISION FOR TAX	-	-	-
IX.	PROFIT AFTER TAX (VII-VIII)	(68,80,440)	(16,19,467)	(324.86)
X.	PROFIT REMAINING	(68,80,440)	(16,19,467)	(324.86)
XI.	LAST YEAR'S RETAINED EARNINGS	(3,42,34,591)	(2,13,01,436)	(60.71)
XII.	NET RETAINED EARNINGS (X+XI)	**(4,11,15,031)**	**(2,29,20,903)**	(79.38)
	BASIC EPS	**-0.89**	**-2.10**	**57.62**

Sd/-
Chief Accountant

Sd/-
(Mohammad Ali)
Managing Director

IMAM BUTTON INDUSTRIES

AMIN COURT (2ND FLOOR), 62-63, MOTIJHEEL, C/A, DHAKA-1000.

UN-AUDITED BALANCE SHEET

AS AT SEPTEMBER 30, 2012

	30.09.12 Taka	30.06.12 Taka	Growth %
I) **Fixed Assets:(At Cost)**	25,41,10,220	25,41,10,220	-
Less: Depreciation	14,80,19,244	14,53,77,679	1.82
	10,60,90,976	**10,87,32,541**	**(2.43)**
II) **Intangible Assets:**			
a) Preliminary Expenses	27,25,358	27,25,358	-
b) Pre-Operating Expenses	2,55,897	2,55,897	-
	29,81,255	**29,81,255**	-
III) **Current Assets**			
a) Inventories	1,01,48,092	1,25,28,157	(19.00)
b) Book Debts	40,13,020	40,13,020	-
c) Advance & Deposits	69,20,648	69,21,648	(0.01)
d) Cash and Bank Balances	4,91,562	6,36,591	(22.78)
	2,15,73,322	**2,40,99,416**	(10.48)
IV) **Current Liabilities**			
a) Liabilities for Expenses	38,35,897	41,22,964	(6.96)
b) Suppliers' Credit	5,87,73,218	5,67,73,370	3.52
c) Unclaimed Dividend	23,98,261	23,98,261	-
d) Provision for Taxation	73,11,024	73,11,024	-
	7,23,18,400	**7,06,05,619**	2.43
V) **Net Current Assets (III-IV)**	**(5,07,45,078)**	**(4,65,06,203)**	(9.11)
Total Net Assets: (I+II+V)	**5,83,27,153**	**6,52,07,593**	(10.55)
VI) **Financed By:**			
Shareholders' Equity:			
a) Share Capital	7,70,00,000	7,70,00,000	-
b) Reserve for Re-investment	39,00,198	39,00,198	-
c) Retained Earnings	(4,11,15,031)	(3,42,34,591)	(20.10)
	3,97,85,167	**4,66,65,607**	(14.74)
Loan	1,85,41,986	1,85,41,986	-
TOTAL	**5,83,27,153**	**6,52,07,593**	(10.55)
Net assets value per Share	**4.78**	**5.67**	(15.70)

Sd/-
Chief Accountant

Sd/-
(Mohammad Ali)
Managing Director

UN-AUDITED STATEMENT OF CHANGES IN SHARE HOLDERS EQUITY

FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2012

	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
As at July 01,2012	7,70,00,000	39,00,198	(3,42,34,591)	4,66,65,607
Net Profit/(Loss) for this period	-	-	(68,80,440)	(68,80,440)
As at September 30,2012	**7,70,00,000**	**39,00,198**	**(4,11,15,031)**	**3,97,85,167**
As at September 30,2011	7,70,00,000	39,00,198	(2,29,20,903)	5,79,79,295

Imam Button Industries Limited Dhaka

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IMAM BUTTON INDUSTRIES LIMITED

AMIN COURT (2ND FLOOR), 62-63, MOTIJHEEL, C/A, DHAKA-1000.

CASH FLOW STATEMENT

FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2012

	30.09.12 Taka	30.09.11 Taka	Growth (%)
1 CASH FLOW FROM OPERATING ACTIVITIES:	(21,44,877)	1,05,18,121	(120.39)
Collection from turnover	79,06,454	2,49,99,776	(68.37)
Payments for purchase & other expenses	(1,00,51,331)	(1,44,81,655)	30.59
2 CASH FLOW FROM INVESTING ACTIVITIES:	-	(15,000)	-
Acquisition of fixed assets	-	(15,000)	-
3 CASH FLOW FROM FINANCING ACTIVITIES:	19,99,848	(1,18,20,650)	116.92
Dividend paid	-	(500)	-
Suppliers' credit	19,99,848	(1,18,20,150)	116.92
Net Cash inflow / (outflow) for this period (1+2+3)	(1,45,029)	(13,17,529)	88.99
Opening Cash & Bank Balances	6,36,591	32,61,660	(80.48)
Closing Cash & Bank Balances	4,91,562	19,44,131	(74.72)
Net Operating cash flow per Share	-0.28	13.66	(102.05)

Sd/-
Chief
Accountant

Sd/-
(Mohammad Ali)
Managing Director

Imam Button Industries Limited Dhaka

IMAM BUTTON INDUSTRIES LIMITED

AMIN COURT (2ND FLOOR), 62-63, MOTIJHEEL, C/A, DHAKA-1000.

UN-AUDITED 1ST QUARTER *FINANCIAL STATEMENTS* SEPTEMBER 30, 2012

Dear Shareholders,

We pleased to forward herewith the Un-Audited Financial Statement of the Company for the 1st Quarter ended on September 30, 2012 as per requirements of the Securities and Exchange Commission's Notification No SEC/CMRRCD/2008-183/Admin/03-34 dated September 27,2009.

Sd/-
(Sukhan Chandra Deb)
Company Secretary

Imam Button Industries Limited Dhaka