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, 2015

		30.09.15 Taka	30.09.14 Taka	Growth (%)
I.	TURNOVER	9,591,712	7,266,564	32.00
II.	COST OF GOODS SOLD	10,589,997	8,952,313	18.29
III.	GROSS PROFIT (I-II)	**(998,285)**	**(1,685,749)**	**40.78**
IV.	**FIXED EXPENSES:**			
	ADMINISTRATIVE & SELLING EXPENSES	1,298,194	1,296,686	0.12
	FINANCIAL CHARGES	375,518	232,222	61.71
	DEPRECIATION	65,323	76,453	(14.56)
		1,739,035	1,605,361	8.33
V.	PROFIT BEFORE WPPF (III-IV)	(2,737,320)	(3,291,110)	16.83
VI.	CONTRIBUTION TO WPPF	-		
VII.	PROFIT BEFORE TAX (V-VI)	(2,737,320)	(3,291,110)	16.83
VIII.	PROVISION FOR TAX	-	-	
IX.	PROFIT AFTER TAX (VII-VIII)	(2,737,320)	(3,291,110)	16.83
X.	PROFIT REMAINING	(2,737,320)	(3,291,110)	16.83
XI.	LAST YEAR'S RETAINED EARNINGS	(9,247,928)	(22,747,608)	59.35
XII.	NET RETAINED EARNINGS (X+XI)	**(11,985,248)**	**(26,038,718)**	53.97
	BASIC EPS	**-0.36**	**-0.43**	16.28

(Samar Ranjan Lodh)
Chief Financial Officer

(Mohammad Ali)
Managing Director

(Md. Mohiuddin Miah)
Company Secretary

(Mrs. Hamida Begum)
Director

(Mrs. Jebunessa Akhter)
Chairman

IMAM BUTTON INDUSTRIES LIMITED

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

UN-AUDITED BALANCE SHEET

AS AT SEPTEMBER 30, 2015

		30.09.15 Taka	30.06.15 Taka	Growth %
I)	**Fixed Assets:(At Cost)**	259,387,592	259,197,092	0.07
	Less: Depreciation	176,456,559	174,467,147	1.14
		82,931,033	**84,729,945**	**(2.12)**
II)	**Current Assets**			
	a) Inventories	5,686,239	6,380,646	(10.88)
	b) Book Debts	2,304,781	4,241,835	(45.67)
	c) Advance & Deposits	6,841,672	6,851,641	(0.15)
	d) Cash and Bank Balances	768,170	677,440	13.39
		15,600,862	**18,151,562**	**(14.05)**
III)	**Current Liabilities**			
	a) Liabilities for Expenses	5,458,320	5,128,622	6.43
	b) Suppliers' Credit	1,092,000	2,869,745	(61.95)
	c) Unclaimed Dividend	2,385,081	2,397,226	(0.51)
	d) Provision for Taxation	7,311,024	7,311,024	-
		16,246,425	**17,706,617**	**(8.25)**
IV)	**Net Current Assets (II-III)**	**(645,563)**	**444,945**	(245.09)
	Total Net Assets: (I+IV)	**82,285,470**	**85,174,890**	**(3.39)**
V)	**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	(11,985,248)	(9,247,928)	(29.60)
		68,914,950	**71,652,270**	**(3.82)**
	Loan	13,370,520	13,522,620	(1.12)
	TOTAL	**82,285,470**	**85,174,890**	**(3.39)**
	Net assets value per Share	**8.95**	**9.31**	**(3.87)**

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Chairman

UN-AUDITED STATEMENT OF CHANGES IN SHARE HOLDERS EQUITY

FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2015

	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
As at July 01,2015	7,70,00,000	39,00,198	(9,247,928)	**71,652,270**
Net Profit/(Loss) for this period	-	-	(2,737,320)	**(2,737,320)**
As at September 30,2015	**7,70,00,000**	**39,00,198**	**(11,985,248)**	**68,914,950**
As at September 30,2014	7,70,00,000	39,00,198	(26,038,718)	**54,861,480**

Imam Button Industries Limited
Dhaka

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, 2015

	30.09.15 Taka	30.09.14 Taka	Growth (%)
1 CASH FLOW FROM OPERATING ACTIVITIES:	1,189,146	236,588	402.62
Collection from turnover	11,528,766	8,409,188	37.10
Payments for purchase & other expenses	(10,339,620)	(8,172,600)	(26.52)
2 CASH FLOW FROM INVESTING ACTIVITIE:	(190,500)	-	-
Acquisition of fixed assets	(190,500)	-	-
3 CASH FLOW FROM FINANCING ACTIVITIES:	(907,916)	(311,297)	(191.66)
Dividend Paid	(12,145)	-	
Suppliers' credit	(1,777,745)	190,309	(1034.14)
Loan Refund (Midas Financing Ltd)	(152,100)	(147,880)	(2.85)
Loan Refund (Prime Finance & Invst. Ltd)	-	(200,000)	-
Inventories utilized	694,407	(153,726)	551.72
Advance Decreased	9,969	-	-
Liabilities Increased	329,698	-	-
Net Cash inflow / (outflow) for this period (1+2+3)	90,730	(74,709)	221.44
Opening Cash & Bank Balances	677,440	492,505	37.55
Closing Cash & Bank Balances	768,170	417,796	83.86
Net Operating cash flow per Share	0.15	0.03	400.00

(Samar Ranjan Lodh)
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IMAM BUTTON INDUSTRIES LIMITED

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

UN-AUDITED 1ST QUARTER *FINANCIAL STATEMENTS* SEPTEMBER 30, 2015

Dear Shareholders,

We pleased to forward herewith the Un-Audited Financial Statements of the Company for the 1st Quarter ended on September 30, 2015 as per requirements of the Securities and Exchange Commission's Notification No SEC/CMRRCD/2008-183/Admin/03-34 dated September 27,2009.

(Md. Mohiuddin Miah)
Company Secretary

Imam Button Industries Limited Dhaka