




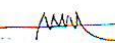
IMAM BUTTON INDUSTRIES LIMITED

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

STATEMENT OF CASH FLOW FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2016


| | As at 30, Sep-16 Taka | As at 30, Sep-15 Taka | Growth % |
|--|-----------------------------|-----------------------------|-------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | | |
| Collection from turnover & others | 10,551,784 | 11,528,766 | (8.47) |
| Payments for purchase of Raw materials & others | (10,345,220) | (10,339,620) | (0.05) |
| Net Cash provided/(used) by operating activities | 206,564 | 1,189,146 | (82.63) |
| CASH FLOW FROM INVESTING ACTIVITIES: | | | |
| Acquisition of property plant & equipment | - | (190,500) | |
| Net Cash used in Investing Activities | - | (190,500) | |
| CASH FLOW FROM FINANCING ACTIVITIES: | | | |
| Loan Refund (Midas Financing Ltd) | (304,200) | (152,100) | (100.00) |
| Suppliers' credit | - | (1,777,745) | |
| Inventories utilized | - | 694,407 | |
| Liabilities Increased | - | 329,698 | |
| Advance Decreased | - | 9,969 | |
| Dividend Paid | - | (12,145) | |
| Net Cash provided/(used) by Financing Activities | (304,200) | (907,916) | 66.49 |
| Increase/(decrease) in cash and cash Equivalents | (97,636) | 90,730 | (207.61) |
| Opening Cash & Cash Equivalents | 599932 | 677,440 | (11.44) |
| Closing Cash and Cash Equivalents | 502296 | 768,170 | (34.61) |
| Net Operating Cash Flow Per Share(NOCFPS) | 0.03 | 0.15 | (80.00) |
| Per Value Taka-10 | | | |


(Samar Ranjan Lodh)
Chief Financial Officer


(Mohammad Ali)
Managing Director


(Md. Mohiuddin Miah)
Company Secretary


(Mrs. Hamida Begum)
Director


(Mrs. Jebunessa Akhter)
Chairman

Note : The NOCFPS of this period has decreased over last period.



IMAM BUTTON INDUSTRIES LIMITED

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

UN-AUDITED 1ST QUARTER FINANCIAL STATEMENTS SEPTEMBER 30, 2016

Dear Shareholders,

We are pleased to forward herewith the Un-Audited Financial Statements of the Company for the 1st Quarter ended on September 30, 2016 as per requirements of the Securities and Exchange Commission's Notification No SEC/CMRRCD/2008-183/Admin/03-34 dated September 27, 2009. & No. BSEC/CMRRCD/2009-193/188/Admin/69 Dated. 07 September, 2016.


(Md. Mohiuddin Miah)
Company Secretary



IMAM BUTTON INDUSTRIES LIMITED

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

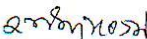

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME

FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2016

| | As at 30 September-16 | As at 30 September-15 | Growth (%) |
|------------------------------------|--------------------------|--------------------------|---------------|
| Particulars | Taka | Taka | |
| TURNOVER | 10,343,984 | 9,591,712 | 7.84 |
| COST OF GOODS SOLD | (10,661,104) | (10,589,997) | (0.67) |
| GROSS PROFIT/(LOSS) | (317,120) | (998,285) | 68.23 |
| FIXED EXPENSES: | | | |
| ADMINISTRATIVE & SELLING EXPENSES | (1,229,409) | (1,363,517) | 9.84 |
| FINANCIAL EXPENSES | (232,267) | (375,518) | 38.15 |
| Operating Profit/(Loss) | (1,778,796) | (2,737,320) | 35.02 |
| Other Income/(Loss) | - | - | - |
| Net Operating Profit/(Loss) | (1,778,796) | (2,737,320) | 35.02 |
| Provision for Contribution to WPPF | - | - | - |
| Profit/(Loss) before Tax | (1,778,796) | (2,737,320) | 35.02 |
| Provision for Income Tax : | (72,408) | - | - |
| Net Profit/(Loss) after Tax | (1,851,204) | (2,737,320) | 32.37 |
| Other Comprehensive Income | - | - | - |
| Total Comprehensive Income | (1,851,204) | (2,737,320) | 32.37 |
| Earning Per Share (EPS) | (0.24) | (0.36) | 33.33 |
| Par Value Tk.10 | | | |




 (Samar Ranjan Lodh) (Mohammad Ali) (Md. Mohiuddin Miah)
 Chief Financial Officer Managing Director Company Secretary



 (Mrs. Hamida Begum) (Mrs. Jebunessa Akhter)
 Director Chairman

Note : The Basic EPS in the 1st Quarter has slightly improved over the Comparative last period.

IMAM BUTTON INDUSTRIES LIMITED

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

UN-AUDITED STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2016

| | As at 30 September-16 | As at 30 June-16 | Growth (%) |
|---|--------------------------|---------------------|---------------|
| Particulars | Taka | Taka | |
| Assets : | | | |
| Non-Current Assets: | | | |
| Property, Plant & Equipment | 75,180,467 | 76,962,797 | (2.32) |
| | 75,180,467 | 76,962,797 | (2.32) |
| Current Assets | | | |
| Inventories | 5,418,651 | 5,488,597 | (1.27) |
| Accounts Receivable | 2,997,862 | 3,205,662 | (6.48) |
| Advance, Deposits & Pre-payment | 7,014,176 | 6,946,966 | 0.97 |
| Cash and Cash Equivalents | 502,296 | 599,932 | (16.27) |
| | 15,932,985 | 16,241,157 | (1.90) |
| Total Assets : | 91,113,452 | 93,203,954 | (2.24) |
| Equity & Liabilities | | | |
| Equity : | | | |
| Share Capital | 77,000,000 | 77,000,000 | - |
| Reserve for Re-investment | 3,900,198 | 3,900,198 | - |
| Retained Earnings | (18,833,221) | (16,982,017) | (10.90) |
| | 62,066,977 | 63,918,181 | (2.90) |
| Non-Current Liabilities : | | | |
| Long Term Loan | 6,547,003 | 6,547,003 | - |
| | 6,547,003 | 6,547,003 | - |
| Current Liabilities : | | | |
| Current Portion of Long Term Loan | 5,410,917 | 5,715,117 | (5.32) |
| Liabilities for Expenses | 4,339,163 | 4,849,991 | (10.53) |
| Accounts payable | 2,723,890 | 2,220,568 | 22.67 |
| Unclaimed Dividend | 2,381,246 | 2,381,246 | - |
| Provision for Tax | 7,644,266 | 7,571,848 | 0.96 |
| Proposed Dividend | - | - | - |
| | 22,499,472 | 22,738,770 | (1.05) |
| Total Equity & Liabilities : | 91,113,452 | 93,203,954 | (2.24) |
| Net Assets Value Per Share (NAV) | 8.05 | 8.30 | (2.89) |
| Per Value Tk.10 | | | |

Note : The NAV of this period has decreased over last period due to operating loss of the Company.




 (Samar Ranjan Lodh) (Mohammad Ali) (Md. Mohiuddin Miah)
 Chief Financial Officer Managing Director Company Secretary



 (Mrs. Hamida Begum) (Mrs. Jebunessa Akhter)
 Director Chairman

UN-AUDITED STATEMENT OF CHANGES IN EQUITY

FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2016

| Particulars | Share Capital | Tax Holiday Reserve | Retained Earnings | Total |
|-----------------------------------|---------------|---------------------|-------------------|-------------|
| Balance as at July 01, 2016 | 77,000,000 | 39,00,198 | (16,982,017) | 63,918,181 |
| Net Profit/(Loss) for this Period | - | - | (1,851,204) | (1,851,204) |
| As at 30th Sep-2016 | 77,000,000 | 3,900,198 | (18,833,221) | 62,066,977 |
| As at 30th Sep-2015 | 77,000,000 | 3,900,198 | (11,985,248) | 68,914,950 |

Note :

The Equity has decreased over last period due to operating loss of the Company



