IMAM BUTTON INDUSTRIES LIMITED

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

CASH FLOW STATEMENT

FOR THE HALF YEAR ENDED DECEMBER 31, 2014

		31.12.14 Taka	31.12.13 Taka	Growth (%)
1	CASH FLOW FROM OPERATING ACTIVITIES:	18,42,246	(48,19,779)	138.22
	Collection from Turnover & others	1,92,66,556	2,02,52,237	(4.87)
	Payments for purchase & other expenses	(1,72,00,537)	(2,50,72,016)	31.40
	Income Tax	(2,23,773)	-	-
2	CASH FLOW FROM INVESTING ACTIVITIES	(9,39,354)	(5,48,829)	(71.16)
	Acquisition of Fixed Assets	(9,39,354)	(5,48,829)	(71.16)
3	CASH FLOW FROM FINANCING ACTIVITIES:	(9,22,359)	61,90,883	(114.90)
	Suppliers' Credit	7,09,981	41,75,075	(82.99)
	Loan Refund (Midas Financing Ltd.)	(3,63,379)	(3,78,544)	4.01
	Loan Refund (Prime Finance & Invest. Ltd.)	(9,43,361)	(5,05,542)	(86.60)
	Inventories Utilized	(3,25,600)	28,99,894	(111.23)
	Net Cash inflow / (outflow) for this period (1+2+3)	(19,467)	8,22,275	(102.37)
	Opening Cash & Bank Balances	4,92,505	3,39,117	45.23
	Closing Cash & Bank Balances	4,73,038	11,61,392	(59.27)
	Net Operating cash flow per Share	0.24	-0.63	138.10

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

IMAM BUTTON INDUSTRIES LIMITED

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

UN-AUDITED BALANCE SHEET

AS AT DECEMBER 31, 2014

		31.12.14 Taka	30.06.14 Taka	Growth (%)
I)	Fixed Assets:(At Cost)	25,76,35,746	25,66,96,392	0.37
	Less: Depreciation	16,99,57,361	16,56,10,256	2.62
		8,76,78,385	9,10,86,136	(3.74)
II)	Current Assets			
	a) Inventories	99,98,982	96,73,382	3.37
	b) Book Debts	34,55,809	64,94,116	(46.79)
	c)Advance & Deposit	68,51,641	66,29,868	3.34
	d) Cash and Bank Balances	4,73,038	4,92,505	(3.95)
		2,07,79,470	2,32,89,871	(10.78)
III)	Current Liabilities			
	a) Liabilities for Expenses	54,51,356	50,81,480	7.28
	b) Suppliers' Credit	2,68,42,198	2,61,32,217	2.72
	c) Unclaimed Dividend	23,97,226	23,97,226	-
	d) Provision for Taxation	73,11,024	73,11,024	-
	e) Proposed Dividend	-	-	-
		4,20,01,804	4,09,21,947	2.64
IV)	Net Current Assets (II-III)	(2,12,22,334)	(1,76,32,076)	(20.36)
V)	Total Net Assets: (I+IV)	6,64,56,051	7,34,54,060	(9.53)
	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	(2,84,38,877)	(2,27,47,608)	(25.02)
		5,24,61,321	5,81,52,590	(9.79)
	Loan	1,39,94,730	1,53,01,470	(8.54)
	TOTAL	6,64,56,051	7,34,54,060	(9.53)
	Net assets value per Share	6.81	7.55	(9.80)

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

UN-AUDITED STATEMENT OF CHANGES IN SHARE HOLDERS EQUITY

FOR THE HALF YEAR ENDED DECEMBER31, 2014

	Share Capital	Tax Holiday Reserve	Retained	Total
As at July 01,2014	7,70,00,000	39,00,198	(2,27,47,608)	5,81,52,590
Net Profit / (Loss) 31.12.2014	-	-	(56,91,269)	(56,91,269)
As at December 31,2014	7,70,00,000	39,00,198	(2,84,38,877)	5,24,61,321
As at December 31,2013	7,70,00,000	39,00,198	(5,58,16,763)	2,50,83,435

IMAM BUTTON INDUSTRIES LIMITED

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

As per Commission's letter NO. SEC/CFD/Misc/233/2004/615 dated February 02, 2010, we are pleased to present the Un-Audited Half Yearly financial statements of Imam Button Industries Limited for the period ended December 31,2014

UN-AUDITED PROFIT & LOSS ACCOUNT

FOR THE HALF YEAR ENDED DECEMBER 31, 2014

	01.07.14 to 31.12.14	01.07.13 to 31.12.13	Growth (%)	01.10.14 to 31.12.14	01.10.13 to 31.12.13	Growth (%)
	Taka	Taka		Taka	Taka	
I. TURNOVER	1,62,28,249	1,76,08,678	(7.84)	89,61,685	81,30,474	10.22
II. COST OF GOODS SOLD	1,90,90,999	2,36,58,911	(19.31)	1,01,38,686	1,21,70,695	(16.70)
III. GROSS PROFIT (I-II)	(28,62,750)	(60,50,233)	52.68	(11,77,001)	(40,40,221)	70.87
IV. FIXED EXPENSES:						
ADMINISTRATIVE & SELLING EXPENSES	22,16,254	27,53,508	(19.51)	9,19,568	11,23,912	(18.18)
FINANCIAL CHARGES	4,57,992	9,81,406	(53.33)	2,25,770	4,59,931	(50.91)
DEPRECIATION	1,54,273	1,78,782	(13.71)	77,820	89,392	(12.95)
	28,28,519	39,13,696	(27.73)	12,23,158	16,73,235	(26.90)
V. PROFIT BEFORE WPPF (III-IV)	(56,91,269)	(99,63,929)	42.88	(24,00,159)	(57,13,456)	57.99
VI. CONTRIBUTION TO WPPF	-	-	-	-	-	-
VII. PROFIT BEFORE TAX (V-VI)	(56,91,269)	(99,63,929)	42.88	(24,00,159)	(57,13,456)	57.99
VIII. PROVISION FOR TAX	-	-	-	-	-	-
IX. PROFIT AFTER TAX (VII-VIII)	(56,91,269)	(99,63,929)	42.88	(24,00,159)	(57,13,456)	57.99
X. PROFIT REMAINING	(56,91,269)	(99,63,929)	42.88	(24,00,159)	(57,13,456)	57.99
XI. LAST YEAR'S RETAINED EARNINGS	(2,27,47,608)	(4,58,52,834)	50.39	(2,27,47,608)	(4,58,52,834)	50.39
XII. NET RETAINED EARNINGS (X+XI)	(2,84,38,877)	(5,58,16,763)	49.05	(2,51,47,767)	(5,15,66,290)	51.23
BASIC EPS	-0.74	-1.29	42.64	-0.31	-0.74	58.11

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

Imam Button Industries Limited Dhaka