

IMAM BUTTON INDUSTRIES LIMITED

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

UN-AUDITED BALANCE SHEET AS AT MARCH 31, 2015

	31.03.15 Taka	30.06.14 Taka	Growth (%)
I) Fixed Assets:(At Cost)	259,017,906	256,696,392	0.90
Less: Depreciation	172,051,928	165,610,256	3.89
	86,965,978	91,086,136	(4.52)
II) Current Assets			
a) Inventories	6,052,577	9,673,382	(37.43)
b) Book debts	3,415,726	6,494,116	(47.40)
c) Advance & Deposits	6,851,641	6,629,868	3.35
d) Cash and Bank Balances	503,535	492,505	2.24
	16,823,479	23,289,871	(27.76)
III) Current Liabilities			
a) Liabilities for Expenses	5,881,366	5,081,480	15.74
b) Suppliers' Credit	23,071,497	26,132,217	(11.71)
c) Unclaimed dividend	2,397,226	2,397,226	-
d) Provision for taxation	7,311,024	7,311,024	-
e) Proposed Dividend	-	-	-
	38,661,113	40,921,947	(5.52)
IV) Net Current Assets (III-IV)	(21,837,634)	(17,632,076)	(23.85)
V) Total Net Assets: (I+II+V)	65,128,344	73,454,060	(11.33)

Financed By:

Shareholders' equity:

a) Share Capital	77,000,000	77,000,000	-
b) Reserve for Re-investment	3,900,198	3,900,198	-
c) Retained Earnings	(29,766,584)	(22,747,608)	(30.86)
	51,133,614	58,152,590	(12.07)
Loan	13,994,730	15,301,470	(8.54)
TOTAL	65,128,344	73,454,060	(11.33)
Net assets value per Share	6.64	7.55	(12.05)

Sd/-

(Samar Ranjan Lodh)
Chief Financial
officer

Sd/-

(Md. Mohiuddin Miah)
Company Secretary

Sd/-

(Mohammad Ali)
Managing Director

UN-AUDITED STATEMENT OF CHANGES IN SHARE HOLDERS EQUITY FOR THE 3RD QUARTER ENDED MARCH 31, 2015

Particular	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
As at July 01,2014	77,000,000	3,900,198	(22,747,608)	58,152,590
Net Profit 31.03.2015	-	-	(7,018,976)	(7,018,976)
As at March 31,2015	77,000,000	3,900,198	(29,766,584)	51,133,614
As at March 31,2014	77,000,000	3,900,198	(56,582,116)	24,318,082

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UN-AUDITED CASH FLOW STATEMENT FOR THE 3RD QUARTER ENDED MARCH 31, 2015

	31.03.15 Taka	31.03.14 Taka	Growth (%)
1 CASH FLOW FROM OPERATING ACTIVITIES:	3,079,199	(481,787)	739.12
Collection from turnover	29,962,824	35,547,496	(15.71)
Payments for purchase & other expenses	(26,659,852)	(36,029,283)	26.01
Income Tax	(223,773)	-	-
2 CASH FLOW FROM INVESTING ACTIVITIES:	(2,321,514)	(734,172)	(216.21)
Acquisition of fixed assets	(2,321,514)	(734,172)	(216.21)
3 CASH FLOW FROM FINANCING ACTIVITIES:	(746,655)	1,243,308	(160.05)
Suppliers' credit	(3,060,720)	1,925,435	(258.96)
Inventories Utilized	3,620,805	337,341	973.34
Loan Refund (Midas Financing Ltd.)	(363,379)	(513,926)	29.29
Loan Refund (Prime Finance & Inv. Ltd.)	(943,361)	(505,542)	(86.60)
Net Cash inflow / (outflow) for this period (1+2+3)	11,030	27,349	(59.67)
Opening Cash & Bank Balances	492,505	339,117	45.23
Closing Cash & Bank Balances	503,535	366,466	37.40
Net Operating cash flow per Share	0.40	-0.06	766.67

Sd/-

(Samar Ranjan Lodh)
Chief Financial Officer

Sd/-

(Md. Mohiuddin Miah)
Company Secretary

Sd/-

(Mohammad Ali)
Managing Director





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As per Commission's letter NO.SEC/CFD/MISC/233/2004/615 dated February 02, 2010, we are pleased to present the Un-Audited Third Quarter Financial Statements of Imam Button Industries Limited for the period ended March 31, 2015.

UN-AUDITED PROFIT & LOSS ACCOUNT FOR THE 3RD QUARTER ENDED MARCH 31, 2015

	01.07.14 to 31.03.15	01.07.13 to 31.03.14	Growth (%)	01.01.15 to 31.03.15	01.01.14 to 31.03.14	Growth (%)
	Taka	Taka		Taka	Taka	
I. TURNOVER	26,884,434	30,479,231	(11.79)	10,656,185	12,870,553	(17.20)
II. COST OF GOODS SOLD	29,446,789	35,901,981	(17.98)	10,355,790	12,243,070	(15.42)
III. GROSS PROFIT (I-II)	(2,562,355)	(5,422,750)	52.75	300,395	627,483	(52.13)
IV. FIXED EXPENSES:						
ADMINISTRATIVE & SELLING EXPENSES	3,245,962	3,716,088	(12.65)	1,029,708	962,580	6.97
FINANCIAL CHARGES	985,156	1,328,165	(25.83)	527,164	346,759	52.03
DEPRECIATION	225,503	262,279	(14.02)	71,230	83,497	(14.69)
	4,456,621	5,306,532	(16.02)	1,628,102	1,392,836	16.89
V. PROFIT BEFORE WPPF (III-IV)	(7,018,976)	(10,729,282)	34.58	(1,327,707)	(765,353)	(73.48)
VI. CONTRIBUTION TO WPPF	-	-	-	-	-	-
VII. PROFIT BEFORE TAX (V-VI)	(7,018,976)	(10,729,282)	34.58	(1,327,707)	(765,353)	(73.48)
VIII. PROVISION FOR TAX	-	-	-	-	-	-
IX. PROFIT AFTER TAX (VII-VIII)	(7,018,976)	(10,729,282)	34.58	(1,327,707)	(765,353)	(73.48)
X. PROFIT REMAINING	(7,018,976)	(10,729,282)	34.58	(1,327,707)	(765,353)	(73.48)
XI. LAST YEAR'S RETAINED EARNINGS	(22,747,608)	(45,852,834)	50.39	(28,438,877)	(55,816,763)	49.05
XII. NET RETAINED EARNINGS (X+XI)	(29,766,584)	(56,582,116)	47.39	(29,766,584)	(56,582,116)	47.39
BASIC EPS	-0.91	-1.39	34.53	-0.17	-0.10	(70.00)

Sd/-
(Samar Ranjan Lodh)
Chief Financial officer

sd/-
(Md. Mohiuddin Miah)
Company Secretary

Sd/-
(Mohammad Ali)
Managing Director

