


IMAM BUTTON INDUSTRIES LIMITED


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

CASH FLOW STATEMENT FOR THE 2ND QUARTER ENDED DECEMBER 31, 2015

	31.12.15	31.12.14	Growth (%)
	Taka	Taka	
I) CASH FLOW FROM OPERATING ACTIVITIES:	(12,19,953)	18,42,246	(166.22)
Collection from Turnover & others	1,79,91,786	1,92,66,556	(6.62)
Payments for purchase & other expenses	(1,92,11,739)	(1,72,00,537)	(11.69)
Income Tax	-	(2,23,773)	-
2) CASH FLOW FROM INVESTING ACTIVITIES	(1,90,500)	(9,39,354)	79.72
Acquisition of Fixed Assets	(1,90,500)	(9,39,354)	79.72
3) CASH FLOW FROM FINANCING ACTIVITIES:	12,14,164	(9,22,359)	231.64
Suppliers' Credit	(5,14,293)	7,09,981	(172.44)
Loan Refund (Midas Financing Ltd.)	(3,04,200)	(3,63,379)	16.29
Loan Refund (Prime Finance & Invest. Ltd.)	-	(9,43,361)	-
Inventories Utilized	13,37,598	(3,25,600)	510.81
Liabilities Increased	6,97,235	-	-
Advance Decreased	9,969	-	-
Unclaimed Dividend Decreased	(12,145)	-	-
Net Cash inflow / (outflow) for this period (1+2+3)	(1,96,289)	(19,467)	(908.32)
Opening Cash & Bank Balances	6,77,440	4,92,505	37.55
Closing Cash & Bank Balances	<u>4,81,151</u>	<u>4,73,038</u>	1.72
Net Operating cash flow per Share	-0.16	0.24	(166.67)


(Samar Ranjan Lodh)
Chief Financial Officer


(Mohammad Ali)
Managing Director


(Md. Mohiuddin Miah)
Company Secretary


(Hamida Begum)
Director


(Jebunnessa akther)
Chairman

Note : The NOCFPS of this period is negative due to acute financial crisis of the company.

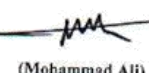
IMAM BUTTON INDUSTRIES LIMITED

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

UN-AUDITED BALANCE SHEET AS AT DECEMBER 31, 2015


	31.12.15	30.06.15	Growth (%)
	Taka	Taka	
I) Fixed Assets:(At Cost)	25,93,87,592	25,91,97,092	0.07
Less: Depreciation	17,84,45,971	17,44,67,147	2.28
	<u>8,09,41,621</u>	<u>8,47,29,945</u>	(4.47)
II) Current Assets			
a) Inventories	50,43,048	63,80,646	(20.96)
b) Book Debts	41,40,917	42,41,835	(2.38)
c) Advance & Deposit	68,41,672	68,51,641	(0.15)
d) Cash and Bank Balances	4,81,151	6,77,440	(28.98)
	<u>1,65,06,788</u>	<u>1,81,51,562</u>	(9.06)
III) Current Liabilities			
a) Liabilities for Expenses	58,25,857	51,28,622	13.59
b) Suppliers' Credit	23,55,452	28,69,745	(17.92)
c) Unclaimed Dividend	23,85,081	23,97,226	(0.51)
d) Provision for Taxation	73,11,024	73,11,024	-
e) Proposed Dividend	-	-	-
	<u>1,78,77,414</u>	<u>1,77,06,617</u>	0.96
IV) Net Current Assets (II-III)	(13,70,626)	4,44,945	(408.04)
V) Total Net Assets: (I+IV)	7,95,70,995	8,51,74,890	(6.58)
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	(1,45,47,623)	(92,47,928)	(57.31)
	<u>6,63,52,575</u>	<u>7,16,52,270</u>	(7.40)
Loan	<u>1,32,18,420</u>	<u>1,35,22,620</u>	(2.25)
TOTAL	<u>7,95,70,995</u>	<u>8,51,74,890</u>	(6.58)
Net assets value per Share	8.62	9.31	(7.41)


(Samar Ranjan Lodh)
Chief Financial Officer


(Mohammad Ali)
Managing Director


(Md. Mohiuddin Miah)
Company Secretary


(Hamida Begum)
Director


(Jebunnessa akther)
Chairman

UN-AUDITED STATEMENT OF CHANGES IN SHARE HOLDERS EQUITY FOR THE 2ND QUARTER ENDED DECEMBER 31, 2015

	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
As at July 01, 2015	7,70,00,000	39,00,198	(92,47,928)	7,16,52,270
Net Profit / (Loss) 31.12.2015	-	-	(52,99,695)	(52,99,695)
As at December 31, 2015	7,70,00,000	39,00,198	(1,45,47,623)	6,63,52,575
As at December 31, 2014	7,70,00,000	39,00,198	(2,84,38,877)	5,24,61,321

Note : (1) The NAV of this period has decreased over last period due to operating loss of the company.
(2) The Equity has decreased over last period due to operating loss of the company.



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 2nd Quarter financial statements of Imam Button Industries Limited for the period ended December 31, 2015

UN-AUDITED PROFIT & LOSS ACCOUNT FOR THE 2ND QUARTER ENDED DECEMBER 31, 2015

	01.07.15 to 31.12.15	01.07.14 to 31.12.14	Growth (%)	01.10.15 to 31.12.15	01.10.14 to 31.12.14	Growth (%)
	Taka	Taka		Taka	Taka	
I. TURNOVER	1,78,90,868	1,62,28,249	10.25	82,99,156	89,61,685	(7.39)
II. COST OF GOODS SOLD	1,97,55,588	1,90,90,999	3.48	91,65,591	1,01,38,686	(9.60)
III. GROSS PROFIT (I-II)	(18,64,720)	(28,62,750)	34.86	(8,66,435)	(11,77,001)	26.39
IV. FIXED EXPENSES:						
ADMINISTRATIVE & SELLING EXPENSES	26,48,796	22,16,254	19.52	13,50,602	9,19,568	46.87
FINANCIAL CHARGES	6,55,533	4,57,992	43.13	2,80,015	2,25,770	24.03
DEPRECIATION	1,30,846	1,54,273	(15.32)	65,323	77,820	(16.06)
	34,34,975	28,28,519	21.44	16,95,940	12,23,158	38.65
V. PROFIT BEFORE WPPF (III-IV)	(52,99,695)	(56,91,269)	6.88	(25,62,375)	(24,00,159)	(6.76)
VI. CONTRIBUTION TO WPPF	-	-	-	-	-	-
VII. PROFIT BEFORE TAX (V-VI)	(52,99,695)	(56,91,269)	6.88	(25,62,375)	(24,00,159)	(6.76)
VIII. PROVISION FOR TAX	-	-	-	-	-	-
IX. PROFIT AFTER TAX (VII-VIII)	(52,99,695)	(56,91,269)	6.88	(25,62,375)	(24,00,159)	(6.76)
X. PROFIT REMAINING	(52,99,695)	(56,91,269)	6.88	(25,62,375)	(24,00,159)	(6.76)
XI. LAST YEAR'S RETAINED EARNINGS	(92,47,928)	(2,27,47,608)	59.35	(92,47,928)	(2,27,47,608)	59.35
XII. NET RETAINED EARNINGS (X+XI)	(1,45,47,623)	(2,84,38,877)	48.85	(1,18,10,303)	(2,51,47,767)	53.04
BASIC EPS	-0.69	-0.74	6.76	-0.33	-0.31	(6.45)


(Samar Ranjan Lodh)

Chief Financial Officer


(Mohammad Ali)

Managing Director


(Md. Mohiuddin Miah)

Company Secretary



(Hamida Begum)

Director



(Jabunessa Akther)

Chairman

Note : (1) It appears that during this half year, the Basic EPS has slightly improved over comparative last period.

(2) The Basic EPS in the 2nd Quarter has slightly deteriorated over the comparative last period.

