


# IMAM BUTTON INDUSTRIES LIMITED


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

## STATEMENT OF CASH FLOW FOR THE 2ND QUARTER ENDED DECEMBER 31, 2016


Particulars	31.12.16	31.12.15	Growth (%)
	Taka	Taka	
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
Collection from Turnover & others	21,930,453	17,991,786	21.89
Payments for purchase of raw materials & others	(20,946,201)	(19,211,739)	(9.03)
Net cash provided/(used) by Operating Activities	984,252	(1,219,953)	180.68
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
Acquisition of Property Plant and Equipment	-	(190,500)	-
Net cash used in investing Activities	-	(190,500)	-
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
Loan Refund (Midas Financing Ltd.)	(477,515)	(304,200)	(56.97)
Loan Refund (Prime Finance & Invest. Ltd.)	(500,000)	-	-
Suppliers Credit	-	(514,293)	-
Inventories Utilized	-	1,337,598	-
Liabilities Decreased	-	697,235	-
Advance Increased	-	9,969	-
Dividend Paid	-	(12,145)	-
Net Cash provided/(used) by Financing Activities	(977,515)	1,214,164	(180.51)
Increase/(Decrease) in Cash and Cash Equivalents	6,737	(196,289)	103.43
Opening Cash & Cash Equivalents	599,932	677,440	(11.44)
Closing Cash & Cash Equivalents	606,669	481,151	26.09
Net Operating cash flow per Share (NOCFPS)	0.13	(0.16)	181.25
Par Value Tk. 10			

  
(Samar Ranjan Lodh)  
Chief Financial Officer

  
(Mohammad Ali)  
Managing Director

  
(Md. Mohiuddin Miah)  
Company Secretary

  
(Hamida Begum)  
Director


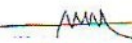

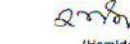

  
(Jebunnessa Akther)  
Chairman

Note : The NOCFPS per share has improved in this period over 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 DECEMBER 31, 2016

Particulars	31.12.16	30.06.16	Growth (%)
	Taka	Taka	
<b>ASSETS :</b>			
<b>Non-Current Assets :</b>			
Property, Plant and Equipment	73,398,137	76,982,797	(4.63)
	<u>73,398,137</u>	<u>76,982,797</u>	(4.63)
<b>Current Assets</b>			
Inventories	4,915,286	5,498,597	(10.45)
Accounts Receivable	1,567,046	3,205,882	(51.12)
Advance, Deposit & Pre-payments	8,140,266	6,646,966	17.18
Cash and Cash Equivalents	606,669	599,932	1.12
	<u>15,229,267</u>	<u>16,241,157</u>	(6.23)
Total Assets :	<u>88,627,404</u>	<u>93,203,954</u>	(4.91)
<b>Equity &amp; Liabilities</b>			
<b>Equity :</b>			
Share Capital	77,000,000	77,000,000	-
Reserve for Re-investment	3,900,198	3,900,198	-
Retained Earnings	(21,186,965)	(16,982,017)	(24.76)
	<u>59,713,233</u>	<u>63,918,181</u>	(6.58)
<b>Non-Current Liabilities :</b>			
Long Term Loan	6,547,003	6,547,003	-
	<u>6,547,003</u>	<u>6,547,003</u>	-
<b>Current Liabilities :</b>			
Current Portion of Long Term Loan	4,737,602	5,715,117	(17.10)
Liability for Expenses	4,468,868	4,849,991	(7.86)
Accounts payable	3,065,561	2,220,568	38.05
Unclaimed Dividend	2,381,246	2,381,246	-
Provision for Tax	7,713,891	7,571,848	1.88
Proposed Dividend	-	-	-
	<u>22,367,168</u>	<u>22,738,770</u>	(1.63)
Total Equity & Liabilities :	<u>88,627,404</u>	<u>93,203,954</u>	(4.91)
Net Assets Value Per Share (NAV)	7.75	8.30	(6.63)
Par Value Tk. 10			
Per Value TK.10			
 (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 EQUITY FOR THE 2ND QUARTER ENDED DECEMBER 31, 2016

	Share Capital	Share Premium	Tax Holiday Reserve	Retained Earnings	Total
Balance as at July 01, 2016	7,70,00,000	-	39,00,198	(16,982,017)	63,918,181
Net Profit / (Loss) for this period	-	-	-	(4,204,946)	(4,204,946)
As at December 31, 2016	7,70,00,000	-	39,00,198	(21,186,965)	59,713,233
As at December 31, 2015	7,70,00,000	-	39,00,198	(14,547,823)	66,352,575

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

Dear Shareholder's, we are pleased to present the Un-Audited 2nd Quarter Financial Statements of Imam Button Industries Limited for the period ended December 31, 2016 as per Commission's letter NO. BSEC/CFD/Misc/233/2004/615 dated February 02, 2010 & BSEC's Notification No. BSEC/CMRRCD/2009-193/188/Admin/69 dated September 07, 2016.

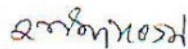
## STATEMENT OF UN-AUDITED PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE 2ND QUARTER ENDED DECEMBER 31, 2016

Particulars	01.07.16 to 31.12.16	01.07.15 to 31.12.15	Growth (%)	01.10.16 to 31.12.16	01.10.15 to 31.12.15	Growth (%)
	Taka	Taka		Taka	Taka	
TURNOVER	20,291,837	17,890,868	13.42	9,947,853	8,299,156	19.87
COST OF GOODS SOLD	(20,921,552)	(19,755,588)	(5.90)	(10,260,448)	(9,165,591)	(11.95)
GROSS PROFIT/(LOSS)	(629,715)	(1,864,720)	66.23	(312,595)	(866,435)	63.92
ADMINISTRATIVE & SELLING EXPENSES	(2,921,881)	(2,779,442)	(5.12)	(1,692,472)	(1,415,925)	(19.53)
FINANCIAL EXPENSES	(511,309)	(655,533)	22.00	(279,042)	(280,015)	0.35
OPERATING PROFIT/(Loss)	(4,062,905)	(5,299,695)	23.34	(2,284,109)	(2,562,375)	10.86
OTHER INCOME/(LOSS)	-	-	-	-	-	-
NET OPERATING PROFIT/(LOSS)	(4,062,905)	(5,299,695)	23.34	(2,284,109)	(2,562,375)	10.86
PROVISION FOR CONTRIBUTION TO WPPF	-	-	-	-	-	-
PROFIT/(LOSS) BEFORE TAX	(4,062,905)	(5,299,695)	23.34	(2,284,109)	(2,562,375)	10.86
PROVISION FOR INCOME TAX	(142,043)	-	-	(69,635)	-	-
NET PROFIT/(LOSS) AFTER TAX	(4,204,948)	(5,299,695)	20.66	(2,353,744)	(2,562,375)	8.14
OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	(4,204,948)	(5,299,695)	20.66	(2,353,744)	(2,562,375)	8.14
EARNING PER SHARE (EPS)	(0.55)	(0.69)	20.29	(0.31)	(0.33)	6.06
PAR VALUE TK.10						

  
(Samar Ranjan Lodh)  
Chief Financial Officer

  
(Mohammad Ali)  
Managing Director

  
(Md. Mohiuddin Miah)  
Company Secretary

  
(Hamida Begum)  
Director

  
(Jebunessa 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 improved over the comparative last period.