




IMAM BUTTON INDUSTRIES LIMITED

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

STATEMENT OF CASH FLOW FOR THE 3RD QUARTER ENDED MARCH 31, 2017

Particulars	31.03.17 Taka	31.03.16 Taka	Growth (%)
CASH FLOW FROM OPERATING ACTIVITIES:			
Collection from Turnover & others	37,524,231	31,377,887	19.59
Payments for purchase of raw materials & others	(36,557,010)	(32,686,745)	(11.84)
Net cash provided/(used) by Operating Activities	967,221	(1,308,858)	173.90
CASH FLOW FROM INVESTING ACTIVITIES:			
Acquisition of Property Plant and Equipment	-	(190,500)	-
Net cash used in investing Activities	-	(190,500)	-
CASH FLOW FROM FINANCING ACTIVITIES:			
Loan Refund (Midas Financing Ltd.)	(477,515)	(456,300)	(4.65)
Loan Refund (Prime Finance & Invest. Ltd.)	(500,000)	-	-
Suppliers Credit	-	(565,318)	-
Inventories Utilized	-	1,290,072	-
Liabilities Increased	-	1,178,155	-
Advance Decreased	-	9,969	-
Dividend Paid	(1,450)	(15,080)	90.38
Net Cash provided/(used) by Financing Activities	(978,965)	1,441,498	(167.91)
Increase/(Decrease) in Cash and Cash Equivalents	(11,744)	(57,860)	79.70
Opening Cash & Cash Equivalents	599,932	677,440	(11.44)
Closing Cash & Cash Equivalents	588,188	619,580	(5.07)
Net Operating cash flow per Share (NOCFPS)	0.13	(0.17)	176.47
Par Value Tk. 10			




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



 (Hamida Begum) (Jebunnessa akther)
 Director Chairman




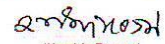

Note : The NOCFPS per share has improved in this period over last period.

IMAM BUTTON INDUSTRIES LIMITED

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

UN-AUDITED STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2017

Particulars	31.03.17 Taka	30.06.16 Taka	Growth (%)
ASSETS :			
Non-Current Assets :			
Property, Plant and Equipment	71,707,899	76,962,797	(6.83)
	<u>71,707,899</u>	<u>76,962,797</u>	(6.83)
Current Assets			
Inventories	5,226,366	5,488,597	(4.78)
Accounts Receivable	1,520,961	3,205,662	(52.55)
Advance, Deposit & Pre-payments	8,203,960	6,946,966	18.09
Cash and Cash Equivalents	588,188	599,932	(1.96)
	<u>15,539,475</u>	<u>16,241,167</u>	(4.32)
Total Assets :	<u>87,247,374</u>	<u>93,203,954</u>	(6.39)
Equity & Liabilities			
Equity :			
Share Capital	77,000,000	77,000,000	-
Reserve for Re-investment	3,900,198	3,900,198	-
Retained Earnings	(22,361,609)	(16,982,017)	(31.68)
	<u>58,538,589</u>	<u>63,918,181</u>	(8.42)
Non-Current Liabilities :			
Long Term Loan	6,547,003	6,547,003	-
	<u>6,547,003</u>	<u>6,547,003</u>	-
Current Liabilities :			
Current Portion of Long Term Loan	4,737,602	5,715,117	(17.10)
Liability for Expenses	4,594,655	4,849,991	(5.26)
Accounts payable	2,627,004	2,220,568	18.30
Unclaimed Dividend	2,379,796	2,381,246	(0.06)
Provision for Tax	7,822,725	7,571,848	3.31
Proposed Dividend	-	-	-
	<u>22,161,782</u>	<u>22,738,770</u>	(2.54)
Total Equity & Liabilities :	<u>87,247,374</u>	<u>93,203,954</u>	(6.39)
Net Assets Value Per Share (NAV)	7.60	8.30	(8.43)
Par Value Tk. 10			




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


 (Hamida Begum) (Jebunnessa Akther)
 Director Chairman

UN-AUDITED STATEMENT OF CHANGES IN EQUITY FOR THE 3RD QUARTER ENDED MARCH 31, 2017

	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	-	-	-	(5,379,592)	(5,379,592)
As at March 31, 2017	7,70,00,000	-	39,00,198	(22,361,609)	58,538,589
As at March 31, 2016	7,70,00,000	-	39,00,198	(15,108,840)	61,791,358

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






IMAM BUTTON INDUSTRIES LIMITED

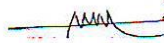
AMIN COURT (2ND FLOOR), 62-63, MOTIJHEEL, C/A, DHAKA-1000

Dear Shareholder's, we are pleased to present the Un-Audited 3rd Quarter Financial Statements of Imam Button Industries Limited for the period ended March 31, 2017 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 3RD QUARTER ENDED MARCH 31, 2017

Particulars	01.07.16 to 31.03.17	01.07.15 to 31.03.16	Growth (%)	01.01.17 to 31.03.17	01.01.16 to 31.03.16	Growth (%)
	Taka	Taka		Taka	Taka	
TURNOVER	35,839,530	32,692,528	9.63	15,547,693	14,801,660	5.04
COST OF GOODS SOLD	(35,675,549)	(33,465,176)	(6.60)	(14,753,997)	(13,709,588)	(7.62)
GROSS PROFIT/(LOSS)	163,981	(772,648)	121.22	793,696	1,092,072	(27.32)
ADMINISTRATIVE & SELLING EXPENSES	(4,518,079)	(4,080,753)	(10.72)	(1,596,198)	(1,301,311)	(22.66)
FINANCIAL EXPENSES	(774,617)	(1,005,511)	22.96	(263,308)	(349,978)	24.76
OPERATING PROFIT/(Loss)	(5,128,715)	(5,858,912)	12.46	(1,065,810)	(559,217)	(90.59)
OTHER INCOME/(LOSS)	-	-	-	-	-	-
NET OPERATING PROFIT/(LOSS)	(5,128,715)	(5,858,912)	12.46	(1,065,810)	(559,217)	(90.59)
PROVISION FOR CONTRIBUTION TO WPPF	-	-	-	-	-	-
PROFIT/(LOSS) BEFORE TAX	(5,128,715)	(5,858,912)	12.46	(1,065,810)	(559,217)	(90.59)
PROVISION FOR INCOME TAX	(250,877)	-	-	(108,834)	-	-
NET PROFIT/(LOSS) AFTER TAX	(5,379,592)	(5,858,912)	8.18	(1,174,644)	(559,217)	(110.05)
OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	(5,379,592)	(5,858,912)	8.18	(1,174,644)	(559,217)	(110.05)
EARNING PER SHARE (EPS)	(0.70)	(0.76)	7.89	(0.15)	(0.07)	(114.29)
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 3rd Quarter ended, the Basic EPS has slightly improved over comparative last period.

(2) The Basic EPS in the 3rd Quarter ended has slightly decreased over the comparative last period.

