

IMAM BUTTON INDUSTRIES LIMITED


Amin court (2nd floor), 62-63 Motijheel C/A, Dhaka-1000.

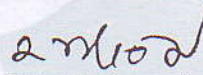
BALANCE SHEET AS AT JUNE 30, 2015

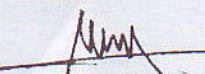
Figures in Taka

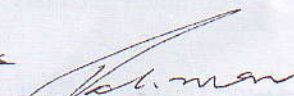
	Notes	June 30, 2015	June 30, 2014
I) Fixed Assets (At cost)	2	25,91,97,092	25,66,96,392
Less Depreciation		17,44,67,147	16,56,10,256
		8,47,29,945	9,10,86,136
II) Current Assets, Loans and Advance			
a) Inventories	3	63,80,646	96,73,382
b) Book Debts	4	42,41,835	64,94,116
c) Advances & Deposit	5	68,51,641	66,29,868
d) Cash and Bank Balance	6	6,77,440	4,92,505
		1,81,51,562	2,32,89,871
III) Current Liabilities and provisions			
a) Liabilities for Expenses	7	51,28,622	50,81,480
b) Suppliers' Credit	8	28,69,745	2,61,32,217
c) Unclaimed Dividend	9	23,97,226	23,97,226
d) Provision for Taxation	10	73,11,024	73,11,024
e) Proposed Dividend	11	-	-
		1,77,06,617	4,09,21,947
IV) Net Current Assets (II-III)		4,44,945	(1,76,32,076)
Total (I+IV)		8,51,74,890	7,34,54,060
Financed By:			
Share Holders' Equity :			
a. Share Capital	12	7,70,00,000	7,70,00,000
b. Reserve for Re-investment	13	39,00,198	39,00,198
c. Retained Earnings		(92,47,928)	(2,27,47,608)
		7,16,52,270	5,81,52,590
Loan obligation:	14	1,35,22,620	1,53,01,470
TOTAL		8,51,74,890	7,34,54,060
Net Assets Value Per Share		9.31	7.55

Note: 1. The NAV per share has increased due to prior years adjustment.
 2. The positive working capital in this year shows financial improvement over last year.
 3. The Annexed notes 1 to 23 from an integral Part of these statements. These Financial statements were approved by The Board of Directors on 27th October, 2015 and were signed on its behalf by:


 (Md Mohiuddin Miah)
 Company Secretary


 (Hamida Begum)
 Director


 (Mohammad Ali)
 Managing Director


 (Rahman Thakur & Co.)
 Chartered Accountants

Dated: Dhaka
 October 28, 2015

IMAM BUTTON INDUSTRIES LIMITED

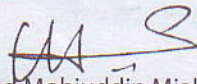
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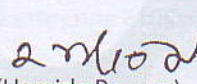
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED JUNE 30, 2015

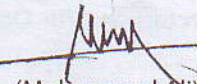
SL NO.	PARTICULARS	NOTES	2014-2015	2013-2014
I.	TURNOVER	15	3,64,06,886	4,12,69,489
II.	COST OF GOODS SOLD	16	4,23,98,114	4,78,08,841
III.	GROSS PROFIT (I-II)		(59,91,228)	(65,39,352)
IV.	FIXED EXPENSES:			
	Administrative & Selling Expenses	17	49,66,631	55,25,316
	Financial Charges	18	13,36,131	14,46,608
	Auditors' Remuneration	19	30,000	25,000
	Depreciation		3,08,547	3,62,366
			66,41,309	73,59,290
V.	PROFIT BEFORE WPPF (III-IV)		(1,26,32,537)	(1,38,98,642)
VI.	CONTRIBUTION TO WPPF		-	-
VII.	PROFIT BEFORE TAX (V-VI)		(1,26,32,537)	(1,38,98,642)
VIII.	PROVISION FOR TAXATION		-	-
IX.	PROFIT AFTER TAX (VII-VIII)		(1,26,32,537)	(1,38,98,642)
X.	APPROPRIATION :			
	Prior Years Adjustment:	20	2,61,32,217	3,70,03,868
XI.	PROPOSED DIVIDEND		-	-
XII.	PREVIOUS YEARS RETAINED EARNINGS		(2,27,47,608)	(4,58,52,834)
XIII.	RETAINED EARNINGS (IX+X-XI+XII)		(92,47,928)	(2,27,47,608)
	BASIC EPS	21	-1.64	-1.80

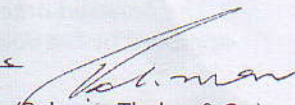
Note: 1. The Basic EPS (Loss) per Share decreased in this year over last year as the loss for the year has decreased due to decrease of expenses.

2. The Annexed notes 1 to 23 from an integral Part of these statements. These Financial statements were approved by The Board of directors on 27th October, 2015 and were signed on its behalf by:


(Md Mohiuddin Miah)
Company Secretary


(Hamida Begum)
Director


(Mohammad Ali)
Managing Director


(Rahman Thakur & Co.)
Chartered Accountants

Dated: Dhaka
October 28, 2015

IMAM BUTTON INDUSTRIES LIMITED

"AMIN COURT" (2nd Floor), 62-63, Motijheel C/A, Dhaka-1000

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED JUNE 30, 2015


	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
As at July 01, 2014	7,70,00,000	39,00,198	(2,27,47,608)	5,81,52,590
Net Profit / (Loss) For 2014 – 2015	-	-	(1,26,32,537)	(1,26,32,537)
PRIOR YEARS ADJUSTMENT	-	-	2,61,32,217	2,61,32,217
As at June 30, 2015	7,70,00,000	39,00,198	(92,47,928)	7,16,52,270

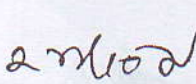
FOR THE YEAR ENDED JUNE 30, 2014


	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
As at July 01, 2013	7,70,00,000	39,00,198	(4,58,52,834)	3,50,47,364
Net Profit / (Loss) For 2013 – 2014	-	-	(1,38,98,642)	(1,38,98,642)
PRIOR YEARS ADJUSTMENT	-	-	3,70,03,868	3,70,03,868
As at June 30, 2014	7,70,00,000	39,00,198	(2,27,47,608)	5,81,52,590


Note: 1. The net Equity has increased due to prior years adjustment.

2. The Annexed notes 1 to 23 form an integral Part of these statements. These Financial statements were approved by The Board of Directors on 27th October, 2015 and were signed on its behalf by:


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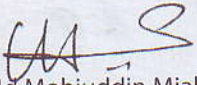
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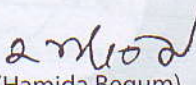
CASH FLOW STATEMENT FOR THE YEAR ENDED JUNE 30, 2015

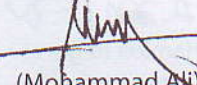
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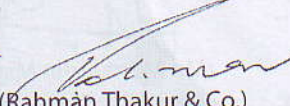
	2014-2015	2013-2014
1. CASH FLOW FROM OPERATING ACTIVITIES:	(15,23,365)	(1,92,269)
Collection from Turnover & others	3,86,59,167	4,69,48,047
Payments for purchase & other expenses	(4,01,82,532)	(4,71,40,316)
2. CASH FLOW FROM INVESTING ACTIVITIES:	(25,00,700)	(13,33,252)
Acquisition of Fixed Assets	(25,00,700)	(13,33,252)
3. CASH FLOW FROM FINANCING ACTIVITIES:	42,09,000	16,78,909
Suppliers' credit	28,69,745	30,60,720
Loan Refund (Midas Financing Ltd.)	(7,60,500)	(6,40,352)
Loan Refund (Prime Finance & Investment Ltd.)	(10,18,350)	(8,39,728)
Inventories Utilized	32,92,736	98,269
Liabilities Increased	47,142	-
Advance Increased	(2,21,773)	-
Net Cash inflow/ (outflow) (1+2+3)	1,84,935	1,53,388
Opening Cash & Bank Balances	4,92,505	3,39,117
Closing Cash & Bank Balances	6,77,440	4,92,505
Net operating cash flow per share	- 0.20	-0.02

Note: 1. The NOCFPS has been decreased in this year over last year and the inflow is insufficient to run the business of the Company
 2. The Annexed notes 1 to 23 from an integral Part of these statements. These Financial statements were approved by the Board of Directors on 27th October, 2015 and were signed on its behalf by:


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