

Imam Button Industries Limited

Statement of Financial Position
As at 30 June 2019

Particulars	Notes	Amount in Taka	
		30 June 2019	30 June 2018
ASSETS:			
Non-Current Assets:			
Property, Plant and Equipment	2	66,086,036	72,783,176
		66,086,036	72,783,176
Current Assets :			
Inventories	3	4,114,224	5,776,146
Accounts Rceivable	4	1,398,531	794,207
Advance, Deposit and Pre-Payments	5	7,741,180	7,561,468
Cash and Cash Equivalents	6	906,220	444,063
		14,160,155	14,575,884
Total Assets :		80,246,191	87,359,060
Equity & Liabilities:			
Equity :			
Share Capital	7	77,000,000	77,000,000
Reserve for Re-investment	8	3,900,198	3,900,198
Retained Earnings		(39,924,116)	(36,126,162)
		40,976,082	44,774,036
Non-Current Liabilities:			
Deferred Tax	9	11,378,437	12,101,980
		11,378,437	12,101,980
Current Liabilities :			
Current Portion of Long Term Loan	10	-	2,877,520
Loan Installment Due	10.1	4,582,575	3,055,050
Liability for Expenses	11	5,582,633	4,235,504
Accounts payable	12	5,813,014	9,660,617
Advanced against Floor space Rent	13	1,000,000	-
Unclaimed Dividend	14	2,378,986	2,378,986
Provision for Tax	15	8,534,464	8,275,367
Total Liabilities		27,891,672	30,483,044
Total Equity & Liabilities:		80,246,191	87,359,060
Net Assets Value Per Share (NAV)	22	5.32	5.81

The annexed notes form an integral part of these financial statements.

Chairman Managing Director Director Company Secretay (acting) Chief Financial Officer

SIGNED IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE

Date: Dhaka
28 october 2019

ATA KHAN & CO.
Chartered Accountants



Imam Button Industries Limited
Statement of Profit or Loss & Other Comprehensive Income
For the Year Ended 30 June 2019

Particulars	Notes	Amount in Taka	
		2018-2019	2017-2018
Sales Revenue	16	43,182,794	47,829,579
Cost of Goods Sold	17	(42,303,740)	(43,941,117)
Gross Profit/(Loss) :		879,054	3,888,462
Less: Administrative & Selling Expenses	18	(4,790,373)	(5,231,664)
Profit from Operations		(3,911,319)	(1,343,202)
Less: Financial Expenses	19	(327,343)	(1,341,659)
Operating Profit/(Loss) :		(4,238,662)	(2,684,861)
Other Income/(Loss)	20	(23,738)	(747,428)
Net Operating Profit/(Loss) :		(4,262,400)	(3,432,289)
Provision for Contribution to WPPF		-	-
Profit/(Loss) before Tax :		(4,262,400)	(3,432,289)
Provision for Current tax		(259,097)	(334,807)
Deferred Tax		723,543	657,784
Net Profit/(Loss) after tax		(3,797,954)	(3,109,312)
Other Comprehensive Income		-	-
Total comprehensive income		(3,797,954)	(3,109,312)
Earnings Per Share (EPS)	21	(0.49)	(0.40)

The annexed notes form an integral part of these financial statements.

Chairman Managing Director Director Company Secretary(acting) Chief Financial Officer

SIGNED IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE

Date: Dhaka
28 october 2019


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Chartered Accountants



Imam Button Industries Limited

Statement of Changes in Equity For the Year Ended 30 June 2019

Particulars	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
Balance as at 1 st July 2018	77,000,000	3,900,198	(36,126,162)	44,774,036
Net Profit/(Loss) during the Year	-	-	(3,797,954)	(3,797,954)
Issuance of Share Capital	-	-	-	-
Issuance of Share Premium	-	-	-	-
Addition of Revaluation Fixed Assets	-	-	-	-
Tax Holiday Reserve	-	-	-	-
Balance as on 30 June 2019	77,000,000	3,900,198	(39,924,116)	40,976,082

Statement of Changes in Equity For the Year Ended 30 June 2018

Particulars	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
Balance as at 1 st July 2017	77,000,000	3,900,198	(33,016,850)	47,883,348
Net Profit/(Loss) during the Year	-	-	(3,109,312)	(3,109,312)
Issuance of Share Capital	-	-	-	-
Issuance of Share Premium	-	-	-	-
Addition of Revaluation Fixed Assets	-	-	-	-
Tax Holiday Reserve	-	-	-	-
Balance as on 30 June 2018	77,000,000	3,900,198	(36,126,162)	44,774,036

Chairman Managing Director Director Company Secretary(acting) Chief Financial Officer

Imam Button Industries Limited

Statement of Cash Flows
For the Year Ended 30 June 2019

Particulars	Amount in Taka	
	2018-2019	2017-2018
Cash Flow From Operating Activities:		
Collection from Sales Revenue & Others	42,554,732	48,050,920
Payment for Purchase of Raw Materials, Indirect Materials and others	(40,242,025)	(44,498,115)
Payment of Financial Charges	(327,343)	(1,341,659)
Tax Paid	(173,212)	(258,964)
Net Cash provided/(used) by Operating Activities	1,812,152	1,952,182
Cash Flow From Investing Activities:		
Acquisition of Property Plant and Equipment	-	-
Net cash used in Investing Activities	-	-
Cash Flow From Financing Activities:		
Loan Refund (Prime Finance & Investment Ltd.)	(1,349,995)	(1,923,833)
Dividend Paid	-	(810)
Net cash provided/(used) by Financing Activities	(1,349,995)	(1,924,643)
Increase/(Decrease) in Cash and Cash Equivalents	462,157	27,539
Opening Cash and Cash Equivalents	444,063	416,524
Closing Cash and Cash Equivalents	906,220	444,063
Net Operating Cash Flow Per Share (NOCFPS) 23	0.24	0.25

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