

**Delta Spinners Limited**  
Selected Explanatory Notes as at 31st December, 2014

**1 Statement of Compliance**

These Condensed Consolidated Financial Statements do not include all the information as required for full annual financial statements, and have been prepared in accordance with Bangladesh Financial Reporting Standards.

**2 Accounting Policies**

The Company has applied the same accounting policies and methods of computation for the interim financial statements as in the annual financial statements as of and for the year ended June 30, 2014.

**3** An amount of Tk. 233.16 has been transferred from Revaluation Reserve and credited to Retained Earnings for the period of six months ended on 31st December, 2014 as per BAS-16.

**4 EPS, NOCFPS & NAVPS**

Due to dilution of share capital by crediting 9,17,25,600 Rights Shares, the EPS, for the previous period has been adjusted and due to the same reason NAVPS and NOCFPS decreased.

**5 Related Party Transaction**

During the period 1st July, 2014 to 31st December, 2014 transaction has taken place with Premier Leasing & Finance Limited (PLFL) and Delta Ceramics Limited (DCL) (Repayment of Loan Tk. 1335.48 lacs was made to PLFL & 4.72 lacs was advanced to DCL.) which is a Related Party Transaction. Except this, there is no Related Party Transaction.

**The accounts have been posted in the Web Site of the Company at: [www.delta-spinners.com](http://www.delta-spinners.com)**