

**DELTA SPINNERS LIMITED**  
**Consolidated Statement of Financial Position**  
**As at 30 June, 2015**

| PARTICULARS   | Notes | Consolidated         |                      | The Company          |                      |
|---|-------|----------------------|----------------------|----------------------|----------------------|
|   |       | 30-06-2015           | 30-06-2014           | 30-06-2015           | 30-06-2014           |
| <b>ASSETS</b>                                       |       |                      |                      |                      |                      |
| <b>NON-CURRENT ASSETS</b>                           |       |                      |                      |                      |                      |
|   |       | <b>1,344,006,678</b> | <b>1,341,961,876</b> | <b>1,345,693,204</b> | <b>1,342,618,088</b> |
| Property, Plant and Equipment                       | 3.00  | 1,344,006,678        | 1,341,961,876        | 1,204,124,971        | 1,202,057,218        |
| Investment  | 5.00  | -                    | -                    | 141,568,233          | 140,560,870          |
| <b>CURRENT ASSETS</b>                               |       |                      |                      |                      |                      |
|   |       | <b>2,226,032,759</b> | <b>1,619,096,084</b> | <b>2,219,590,055</b> | <b>1,614,361,548</b> |
| Inventory   | 6.00  | 914,688,413          | 934,052,988          | 914,688,413          | 934,052,988          |
| Trade and Other Receivables                         | 7.00  | 487,551,443          | 459,400,078          | 484,124,072          | 457,256,115          |
| Advance, deposits and pre-payments                  | 8.00  | 306,797,337          | 195,159,754          | 304,717,837          | 195,102,254          |
| Cash and cash equivalents                           | 9.00  | 516,995,566          | 30,483,264           | 516,059,733          | 27,950,192           |
| <b>TOTAL ASSETS</b>                                 |       | <b>3,570,039,437</b> | <b>2,961,057,961</b> | <b>3,565,283,259</b> | <b>2,956,979,637</b> |
| <b>SHARE HOLDERS' EQUITY</b>                        |       |                      |                      |                      |                      |
|   |       | <b>2,186,539,397</b> | <b>1,249,992,065</b> | <b>2,182,439,129</b> | <b>1,246,334,031</b> |
| Share Capital                                       | 10.00 | 1,375,884,000        | 458,628,000          | 1,375,884,000        | 458,628,000          |
| Revaluation Reserve                                 | 11.00 | 465,112,492          | 511,745,700          | 465,112,492          | 511,745,700          |
| Retained Earnings                                   | 12.00 | 343,122,851          | 277,286,758          | 341,442,637          | 275,960,331          |
| <b>Equity attributable to owners of the Company</b> |       | <b>2,184,119,343</b> | <b>1,247,660,458</b> | <b>2,182,439,129</b> | <b>1,246,334,031</b> |
| Non Controlling Interest                            | 13.00 | 2,420,054            | 2,331,607            | -                    | -                    |
| <b>NON-CURRENT LIABILITIES</b>                      |       |                      |                      |                      |                      |
|   |       | <b>625,058,526</b>   | <b>836,486,336</b>   | <b>625,058,526</b>   | <b>836,486,336</b>   |
| Long Term Borrowings                                | 14.00 | 579,018,015          | 786,590,511          | 579,018,015          | 786,590,511          |
| Deferred Tax Liabilities                            | 15.00 | 46,040,511           | 49,895,825           | 46,040,511           | 49,895,825           |
| <b>CURRENT LIABILITIES</b>                          |       |                      |                      |                      |                      |
|   |       | <b>758,441,514</b>   | <b>874,579,561</b>   | <b>757,785,604</b>   | <b>874,159,271</b>   |
| Short Term Borrowings                               | 16.00 | 425,021,405          | 481,490,109          | 425,021,405          | 481,490,109          |
| Current portion of Long Term Borrowings             | 17.00 | 212,169,722          | 253,433,429          | 212,169,722          | 253,433,429          |
| Interest payable to BDBL                            | 18.00 | 18,707,326           | 7,083,355            | 18,707,326           | 7,083,355            |
| Trade and Other Payables                            | 19.00 | 5,046,376            | 1,477,130            | 5,046,376            | 1,477,130            |
| Workers Profit Participation Fund                   | 20.00 | 1,731,033            | 9,225,540            | 1,731,033            | 9,225,540            |
| Unclaimed Dividend                                  | 21.00 | 30,029,636           | 49,014,320           | 30,029,636           | 49,014,320           |
| Unpaid Dividend (Directors)                         | 22.00 | 11,872,517           | 24,272,517           | 11,872,517           | 24,272,517           |
| Provision for Current Tax                           | 23.00 | 42,347,397           | 36,282,690           | 41,737,554           | 35,938,187           |
| Liabilities for expenses                            | 24.00 | 11,516,102           | 12,300,471           | 11,470,035           | 12,224,685           |
| <b>TOTAL LIABILITIES</b>                            |       | <b>1,383,500,040</b> | <b>1,711,065,897</b> | <b>1,382,844,130</b> | <b>1,710,645,607</b> |
| <b>TOTAL EQUITY AND LIABILITIES</b>                 |       | <b>3,570,039,437</b> | <b>2,961,057,962</b> | <b>3,565,283,259</b> | <b>2,956,979,638</b> |
| NAV PER SHARE-TAKA (INCLUDING REVALUATION)          |       | <b>15.89</b>         | <b>27.26</b>         | <b>15.86</b>         | <b>27.18</b>         |

These financial statements should be read in conjunction with the annexed notes from 1 to 42 and were approved by the Board of Directors on 04.11.2015 and were signed on its behalf by:

R.A Howlader  
Chairman

Mostafa Jamal Haider  
Managing Director

Masudur Rahman  
Executive Director and

Ziaur Rahman  
Chief Financial Officer

Signed in terms of our separate report of even date annexed.

Dhaka  
Dated: 04 November 2015

**Mahfel Huq & Co.**  
**Chartered Accountants**