

DELTA SPINNERS LIMITED
STATEMENT OF CHANGES IN SHARE HOLDERS' EQUITY
For the year ended 30 June 2015

CONSOLIDATED

| Particulars | Share Capital | Revaluation Reserve | Non-Controlling Interest | Retained Earnings | Total |
|-----------------------------------|----------------------|---------------------|--------------------------|--------------------|----------------------|
| Opening Balance as on 01-07-2014 | 458,628,000 | 511,745,700 | 2,331,607 | 277,286,758 | 1,249,992,065 |
| Net profit after tax for the year | - | - | 88,447 | 72,060,666 | 72,149,112 |
| Transferred to Retained Earnings | - | (46,633,208) | - | 39,638,227 | (6,994,981) |
| Issue of Right share | 917,256,000 | - | - | - | 917,256,000 |
| Dividend for the year 2014 | - | - | - | (45,862,800) | (45,862,800) |
| AS AT 30 JUNE, 2015 TK. | 1,375,884,000 | 465,112,492 | 2,420,054 | 343,122,851 | 2,186,539,397 |

For the year ended 30 June 2014

CONSOLIDATED

| Particulars | Share Capital | Revaluation Reserve | Non-Controlling Interest | Retained Earnings | Total |
|-----------------------------------|--------------------|---------------------|--------------------------|--------------------|----------------------|
| Opening Balance as on 01-07-2013 | 458,628,000 | 565,896,710 | 2,216,773 | 204,108,725 | 1,230,850,208 |
| Net profit after tax for the year | - | - | 114,834 | 64,889,823 | 65,004,657 |
| Transferred to Retained Earnings | - | (54,151,010) | - | 54,151,010 | - |
| Dividend for the year 2013 | - | - | - | (45,862,800) | (45,862,800) |
| AS AT 30 JUNE, 2014 TK. | 458,628,000 | 511,745,700 | 2,331,607 | 277,286,758 | 1,249,992,065 |

For the year ended 30 June 2015

THE COMPANY

| Particulars | Share Capital | Revaluation Reserve | Retained Earnings | Total |
|-----------------------------------|----------------------|---------------------|--------------------|----------------------|
| Opening Balance as on 01-07-2014 | 458,628,000 | 511,745,700 | 275,960,330 | 1,246,334,030 |
| Net profit after tax for the year | - | - | 71,706,879 | 71,706,879 |
| Transferred to Retained Earnings | - | (46,633,208) | 39,638,227 | (6,994,981) |
| Issue of Right share | 917,256,000 | - | - | 917,256,000 |
| Dividend for the year 2014 | - | - | (45,862,800) | (45,862,800) |
| AS AT 30 JUNE, 2015 TK. | 1,375,884,000 | 465,112,492 | 341,442,637 | 2,182,439,129 |

For the year ended 30 June 2014.

THE COMPANY

| Particulars | Share Capital | Revaluation Reserve | Retained Earnings | Total |
|-----------------------------------|--------------------|---------------------|--------------------|----------------------|
| Opening Balance as on 01-07-2013 | 458,628,000 | 565,896,710 | 203,241,635 | 1,227,766,345 |
| Net profit after tax for the year | - | - | 64,430,485 | 64,430,485 |
| Transferred to Retained Earnings | - | (54,151,010) | 54,151,010 | - |
| Dividend for the year 2013 | - | - | (45,862,800) | (45,862,800) |
| AS AT 30 JUNE, 2014 TK. | 458,628,000 | 511,745,700 | 275,960,330 | 1,246,334,030 |

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

Ziaur Rahman
Chief Financial Officer

Masudur Rahman
Executive Director and
Company Secretary

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