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**Delta Spinners Limited**  
Consolidated Statement of Financial Position  
as on 31st December, 2025

Particulars	Consolidated		The Company	
	31.12.2025	30.06.2025	31.12.2025	30.06.2025
Property Plant & Equipment	17,261.34	17,370.67	15,792.30	15,901.63
Investment	92.34	92.34	1,532.34	1,532.34
Non-Current Assets	17,353.68	17,463.01	17,324.64	17,433.97
Current Assets	22,316.95	22,076.46	22,303.22	22,062.73
<b>Total Assets</b>	<b>39,670.63</b>	<b>39,539.47</b>	<b>39,627.86</b>	<b>39,496.70</b>
Share Capital	16,648.20	16,648.20	16,648.20	16,648.20
Revaluation Reserve	2,504.22	2,548.17	2,504.22	2,548.17
Retained Earnings	1,054.27	977.50	1,043.64	966.87
<b>Shareholders' Equity</b>	<b>20,206.69</b>	<b>20,173.87</b>	<b>20,196.06</b>	<b>20,163.24</b>
Non-Controlling Interest	24.28	24.28	-	-
<b>Total Equity</b>	<b>20,230.97</b>	<b>20,198.15</b>	<b>20,196.06</b>	<b>20,163.24</b>
Non-Current Liabilities	8,525.32	7,829.29	8,525.32	7,829.29
Current Liabilities	10,914.34	11,512.03	10,906.48	11,504.17
<b>Total Liabilities</b>	<b>19,439.66</b>	<b>19,341.32</b>	<b>19,431.80</b>	<b>19,333.46</b>
<b>Total Equity &amp; Liabilities</b>	<b>39,670.63</b>	<b>39,539.47</b>	<b>39,627.86</b>	<b>39,496.70</b>
NAV Per Share (Including Revaluation)	<b>12.14</b>	<b>12.12</b>	<b>12.13</b>	<b>12.11</b>

**Dividend Payment Schedule:**

	31.12.2024	30.06.2024	31.12.2024	30.06.2024
Opening Balance	87.85	87.85	87.85	87.85
Less: Paid during the year	-	-	-	-
<b>Unpaid Dividend</b>	<b>87.85</b>	<b>87.85</b>	<b>87.85</b>	<b>87.85</b>
(This amount is due to the Directors)				

**Calculation of Net Asset Value Per Share:**

Share Capital	16,648.20	16,648.20	16,648.20	16,648.20
Revaluation Reserve	2,504.22	2,548.17	2,504.22	2,548.17
Retained Earnings	1,054.27	977.50	1,043.64	966.87
Shareholders Equity	20,206.69	20,173.87	20,196.06	20,163.24
Divided by Number of shares	1,664.82	1,664.82	1,664.82	1,664.82
<b>NAV Per Share (Including Revaluation)</b>	<b>12.14</b>	<b>12.12</b>	<b>12.13</b>	<b>12.11</b>

  
R.A. Howlader  
Chairman

  
Mostafa Jamal Haider  
Managing Director

  
Dina Jabin  
Director

  
Masudur Rahman  
Executive Director and  
Company Secretary

  
Md. Al-Amin  
Chief Financial Office