

Delta Spinners Limited  
Consolidated Statement of Financial Position  
as at 31st December, 2022

Tk. In lacs.

Particulars	Consolidated		The Company	
	31.12.2022	30.06.2022	31.12.2022	30.06.2022
Property Plant & Equipment	18,551.66	19,114.05	17,082.61	17,645.01
Investment	83.27	83.27	1,523.27	1,523.27
Non-Current Assets	18,634.93	19,197.32	18,605.88	19,168.28
Current Assets	21,649.41	20,975.67	21,629.26	20,955.51
<b>Total Assets</b>	<b>40,284.34</b>	<b>40,172.99</b>	<b>40,235.14</b>	<b>40,123.79</b>
Share Capital	16,648.20	16,648.20	16,648.20	16,648.20
Revaluation Reserve	2,808.53	2,866.64	2,808.53	2,866.64
Retained Earnings	2,614.74	2,537.35	2,597.59	2,520.20
<b>Shareholders' Equity</b>	<b>22,071.47</b>	<b>22,052.19</b>	<b>22,054.32</b>	<b>22,035.04</b>
Non-Controlling Interest	24.37	24.37	-	-
<b>Total Equity</b>	<b>22,095.84</b>	<b>22,076.56</b>	<b>22,054.32</b>	<b>22,035.04</b>
Non-Current Liabilities	7,040.61	7,107.64	7,040.61	7,107.64
Current Liabilities	11,147.89	10,988.79	11,140.21	10,981.11
<b>Total Liabilities</b>	<b>18,188.50</b>	<b>18,096.43</b>	<b>18,180.82</b>	<b>18,088.75</b>
<b>Total Equity &amp; Liabilities</b>	<b>40,284.34</b>	<b>40,172.99</b>	<b>40,235.14</b>	<b>40,123.79</b>
<b>NAV Per Share (Including Revaluation)</b>	<b>13.26</b>	<b>13.25</b>	<b>13.25</b>	<b>13.24</b>

**Dividend Payment Schedule:**

Opening Balance	90.32	164.53	90.32	164.53
Less: Transferred to CMSF	-	(4.57)	-	(4.57)
Less: Paid during the year	(2.47)	(69.64)	(2.47)	(69.64)
Unpaid Dividend to the Directors	<b>87.85</b>	<b>90.32</b>	<b>87.85</b>	<b>90.32</b>

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

Share Capital	16,648.20	16,648.20	16,648.20	16,648.20
Revaluation Reserve	2,808.53	2,866.64	2,808.53	2,866.64
Retained Earnings	2,614.74	2,537.35	2,597.59	2,520.20
Shareholders Equity	22,071.47	22,052.19	22,054.32	22,035.04
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>13.26</b>	<b>13.25</b>	<b>13.25</b>	<b>13.24</b>

  
R.A. Howlader  
Chairman

  
Mostafa Jamal Haider  
Managing Director

  
Dina Jabin  
Director

  
Masudur Rahman  
Executive Director and  
Company Secretary

  
Rabeya Sultana  
Chief Financial Officer