## **Delta SBD Limited**

## Statements of financial position

As at 30 June 2010

A B C D E F G **H** 

Assets Cash and cash equivalents 6.255 1.282 750 97 1.376 5.084   Trade and other receivables 10,420 - - - 10,420 - 10,420 - 10,420 - 10,420 - 10,420 - 10,420 - 10,420 - 10,420 - - 10,420 - - 10,420 - - - 10,420 -		Audited Balance Sheet year ended 30 June 2010 \$'000	Rights Issue Nov 2010 \$'000	IPO Capital raising and repay shareholder loans \$'000	Costs of IPO \$'000	Employee share plan July 2010 \$'000	Employee Offer	Dividend Nov 2010	Proforma Balance Sheet \$'000
Total current asserts   10,420   10,4	Assets								
Total current asserts   10,420   10,4	Cash and cash equivalents	6,255		1.282	-750		97	-1.376	5,508
Trade and other payables   163   1	·			, -				,	
Protect   Prot	Inventories								
Trade and other receivables	Other current assets	213							213
Defered tax assets	Current tax assets	290							290
Trade and other receivables	Total current assets	17,341	(	1,282	-750	0	97	-1,376	16,594
Property, plant and equipment   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   17,288   18,289   18,28	Deferred tax assets	1,049							1,049
Property, plant and equipment   17,258   29,38	Trade and other receivables	1,621				1,717			3,338
Pubmish   Pubm	Other non current assets	353			-353				-
Total non-current assets	Property, plant and equipment	17,258							17,258
Total Assets 67,020 0 1,282 -1,103 1,717 97 -1,376 67,636   Liabilities - <	Intangible assets	29,398							29,398
Clabilities	Total non-current assets	49,679	(	0	-353	1,717	0	0	51,043
Trade and other payables 4,081 4,081   Loans and borrowings 3,209 3,209   Employee benefits 3,274 3,274   Current tax payable     Total current liabilities 10,564 0 0 0 0 0 0 10,564 10,564 10,564 0	Total Assets	67,020	(	1,282	-1,103	1,717	97	-1,376	67,636
Loans and borrowings   3,209     3,209     3,209   3,274   3	Liabilities	-							-
Public   P	Trade and other payables	4,081							4,081
Current tax payable - Current liabilities 10,564 0 0 0 0 0 0 0 10,564   Loans and borrowings 17,960 -3,476 -1,524 -1,524 -1,524 -1,524 -1,524 -1,524 -1,524 0 0 0 0 14,031 -1,031 -1,524 0 0 0 0 0 14,031 -1,031 -1,524 0 0 0 0 0 0 24,595 -1,524 0 0 0 0 0 0 24,595 -1,524 0 0 0 0 0 0 24,595 -1,524 0 0 0 0 0 24,595 -1,524 0	Loans and borrowings	3,209							3,209
Total current liabilities 10,564 0 0 0 0 0 10,564   Loans and borrowings 17,960 -3,476 -1,524 ————————————————————————————————————	Employee benefits	3,274							3,274
Loans and borrowings 17,960 -3,476 -1,524 12,960   Employee benefits 137 -1,524	Current tax payable								-
Employee benefits 137 137   Deferred tax liabilities 934 • 934   Total non-current liabilities 19,031 -3,476 -1,524 0 0 0 0 14,031   Total liabilities 29,595 -3,476 -1,524 0 0 0 0 0 24,595   Net assets 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041   Equity Start a price of the	Total current liabilities	10,564	(	0	0	0	0	0	10,564
Potential politic po	Loans and borrowings	17,960	-3,476	-1,524					12,960
Total non-current liabilities 19,031 -3,476 -1,524 0 0 0 0 14,031   Total liabilities 29,595 -3,476 -1,524 0 0 0 0 24,595   Net assets 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041   Equity   Share capital 29,160 3,476 2,806 -1,228 1,717 194 36,124   Reserves 376 125 -97 -1,376 6,416   Total equity attributable to equity holders of the Company 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041	Employee benefits	137							137
Total liabilities 29,595 -3,476 -1,524 0 0 0 0 24,595   Net assets 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041   Equity Share capital 29,160 3,476 2,806 -1,228 1,717 194 36,124   Reserves 376 125 -97 -1,376 6,416   Retained earnings 7,889 -97 -1,376 6,416   Total equity attributable to equity holders of the Company 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041	Deferred tax liabilities	934							934
Net assets 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041   Equity Share capital 29,160 3,476 2,806 -1,228 1,717 194 36,124   Reserves 376 125 -97 -1,376 501   Retained earnings 7,889 -97 -1,376 6,416   Total equity attributable to equity holders of the Company 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041	Total non-current liabilities	19,031	-3,476	-1,524	0	0	0	0	14,031
Equity Share capital 29,160 3,476 2,806 -1,228 1,717 194 36,124   Reserves 376 125 501   Retained earnings 7,889 -97 -1,376 6,416   Total equity attributable to equity holders of the Company 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041									
Share capital 29,160 3,476 2,806 -1,228 1,717 194 36,124   Reserves 376 125 501   Retained earnings 7,889 -97 -1,376 6,416   Total equity attributable to equity holders of the Company 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041		37,425	3,476	3 2,806	-1,103	1,717	97	-1,376	43,041
Reserves 376 125 501   Retained earnings 7,889 -97 -1,376 6,416   Total equity attributable to equity holders of the Company 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041	Equity								
Retained earnings 7,889 -97 -1,376 6,416   Total equity attributable to equity holders of the Company 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041	Share capital		3,476	2,806	-1,228	1,717	194		36,124
Total equity attributable to equity holders of the Company 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041					125				
Company	•								
		37,425	3,476	2,806	-1,103	1,717	97	-1,376	43,041
Total equity 37,425 3,476 2,806 -1,103 1,717 97 -1,376 43,041	• •								
	Total equity	37,425	3,476	2,806	-1,103	1,717	97	-1,376	43,041