

Delta Spinners Limited
Half Yearly Consolidated Statement of Profit & Loss and Other Comprehensive Income
for the period from 1st July, 2024 to 31st December, 2024

Taka in Lacs.

Particulars	Consolidated				The Company			
	01-07-24 to 31-12-24	01-07-23 to 31-12-23	01-10-24 to 31-12-24	01-10-23 to 31-12-23	01-07-24 to 31-12-24	01-07-23 to 31-12-23	01-10-24 to 31-12-24	01-10-23 to 31-12-23
Sales Turnover	5,113.24	5,229.00	2,680.94	2,732.45	5,113.24	5,229.00	2,680.94	2,732.45
Cost of Goods Sold	4,869.61	5,102.95	2,524.68	2,662.06	4,869.61	5,102.95	2,524.68	2,662.06
Gross Profit	243.63	126.05	156.26	70.39	243.63	126.05	156.26	70.39
Operating Expenses :	409.10	398.50	216.96	224.92	409.10	398.50	216.96	224.92
Admin & Selling Expenses	137.40	127.54	74.72	67.61	137.40	127.54	74.72	67.61
Financial Expenses	271.70	270.96	142.24	157.31	271.70	270.96	142.24	157.31
Net Profit from Operation	(165.47)	(272.45)	(60.70)	(154.53)	(165.47)	(272.45)	(60.70)	(154.53)
Non Operating Income	13.15	-	4.03	-	13.15	-	4.03	-
Net Profit Before WPP Fund	(152.32)	(272.45)	(56.67)	(154.53)	(152.32)	(272.45)	(56.67)	(154.53)
Contribution to WPP Fund	-	-	-	-	-	-	-	-
Net Profit Before Tax	(152.32)	(272.45)	(56.67)	(154.53)	(152.32)	(272.45)	(56.67)	(154.53)
Provision for Tax (Including Deferred Tax)	51.19	57.85	25.77	29.63	51.19	57.85	25.77	29.63
Net Profit After Tax	(203.51)	(330.30)	(82.44)	(184.16)	(203.51)	(330.30)	(82.44)	(184.16)
Non-Controlling Interest 1.37% of NPAT	-	-	-	-	-	-	-	-
Profit for Ordinary Shareholders	(203.51)	(330.30)	(82.44)	(184.16)	(203.51)	(330.30)	(82.44)	(184.16)
Profit Brought Forward	1,512.50	2,079.70	1,419.80	2,601.50	1,500.53	2,065.91	1,407.82	1,950.90
Depreciation Transferred from Revaluation Reserve	56.72	62.26	28.36	31.13	56.72	62.26	28.36	31.13
Profit Available for Appropriation	1,365.71	1,811.66	1,365.72	2,448.47	1,353.74	1,797.87	1,353.74	1,797.87
EPS	(0.12)	(0.20)	(0.05)	(0.11)	(0.12)	(0.20)	(0.05)	(0.11)

Calculation of Basic Earnings Per Share (EPS):

Net Profit After Tax	(203.51)	(330.30)	(82.44)	(184.16)	(203.51)	(330.30)	(82.44)	(184.16)
Divided by Number of shares	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82
EPS	(0.12)	(0.20)	(0.05)	(0.11)	(0.12)	(0.20)	(0.05)	(0.11)


R.A. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Dina Jabin
Director


Masudur Rahman
Executive Director and
Company Secretary


Md. Al-Amin
Chief Financial Officer