


**Delta Spinners Limited**  
Third Quarterly Consolidated Statement of Cash Flow  
for the period from 1st July, 2025 to 31st March, 2026

Taka in Lacs.

Particulars	Consolidated		The Company	
	01.07.25 to 31.03.26	01.07.24 to 31.03.25	01.07.25 to 31.03.26	01.07.24 to 31.03.25
<b>Cash Flow From Operating Activities:</b>				
Collection from Turnover	7,910.39	7,650.02	7,910.39	7,650.02
Other Income	5.45	13.15	5.45	13.15
Payment against Cost and Expenses	(7,264.53)	(7,280.63)	(7,264.53)	(7,280.63)
Financial Expenses	(391.31)	(355.30)	(391.31)	(355.30)
Workers Profit Participation Fund	(5.22)	-	(5.22)	-
Income Tax Paid	-	(3.95)	-	(3.95)
<b>Net Cash Flow from Operating Activities</b>	<b>254.78</b>	<b>23.29</b>	<b>254.78</b>	<b>23.29</b>
<b>Cash Flow from Investing Activities:</b>				
Acquisition of property, plant and equipment	(400.00)	(15.37)	(400.00)	(15.37)
Investment in FDR	-	(9.07)	-	(9.07)
<b>Net Cash Flow from Investing Activities</b>	<b>(400.00)</b>	<b>(24.44)</b>	<b>(400.00)</b>	<b>(24.44)</b>
<b>Cash Flow from Financing Activities:</b>				
Short Term Loan Increase / Decrease	(340.94)	68.41	(340.94)	68.41
Long Term Loan Increase/Decrease	481.50	(71.54)	481.50	(71.54)
Dividend Paid	-	-	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>140.56</b>	<b>(3.13)</b>	<b>140.56</b>	<b>(3.13)</b>
Increase/Decrease in Cash and Cash Equivalents	(4.66)	(4.28)	(4.66)	(4.28)
Opening Cash & Cash Equivalents	502.79	323.73	490.26	309.79
Closing Cash & Cash Equivalents	498.13	319.45	485.60	305.51
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.15</b>	<b>0.01</b>	<b>0.15</b>	<b>0.01</b>

**Reconciliation of Net Cash Flows From Operating Activities:**

Net Profit after Tax	41.69	(170.61)	41.69	(170.61)
Add: Depreciation	763.99	805.25	763.99	805.25
Less: Increase of Current Assets	(186.57)	(686.70)	(186.57)	(686.70)
Less: Decrease of Current Liabilities	(363.69)	75.35	(363.69)	75.35
<b>Net Cash Flows From Operating Activities</b>	<b>255.42</b>	<b>23.29</b>	<b>255.42</b>	<b>23.29</b>
Divided by Number of shares	1,664.82	1,664.82	1,664.82	1,664.82
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.15</b>	<b>0.01</b>	<b>0.15</b>	<b>0.01</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 Officer