

Delta Spinners Limited
Half Yearly Consolidated Statement of Comprehensive Income
for the period from 1st July, 2022 to 31st December, 2022

Taka in Lacs.

Particulars	Consolidated				The Company			
	01-07-22 to 31-12-22	01-07-21 to 31-12-21	01-10-22 to 31-12-22	01-10-21 to 31-12-21	01-07-22 to 31-12-22	01-07-21 to 31-12-21	01-10-22 to 31-12-22	01-10-21 to 31-12-21
	Sales Turnover	5,198.31	5,001.70	2,535.33	2,550.45	5,198.31	5,001.70	2,535.33
Cost of Goods Sold	4,679.89	4,546.51	2,350.32	2,323.42	4,679.89	4,546.51	2,350.32	2,323.42
Gross Profit	518.42	455.19	185.01	227.03	518.42	455.19	185.01	227.03
Operating Expenses :	437.90	474.03	171.89	200.02	437.90	474.03	171.89	200.02
Admin & Selling Expenses	120.79	122.37	60.74	61.19	120.79	122.37	60.74	61.19
Financial Expenses	317.11	351.66	111.15	138.83	317.11	351.66	111.15	138.83
Net Profit from Operation	80.52	(18.84)	13.12	27.01	80.52	(18.84)	13.12	27.01
Non Operating Income	-	12.89	-	-	-	12.89	-	-
Net Profit Before WPP Fund	80.52	(5.95)	13.12	27.01	80.52	(5.95)	13.12	27.01
Contribution to WPP Fund	3.83	1.29	0.62	1.29	3.83	1.29	0.62	1.29
Net Profit Before Tax	76.69	(7.24)	12.50	25.72	76.69	(7.24)	12.50	25.72
Provision for Tax (Including Deferred Tax)	67.66	81.29	33.44	39.36	67.66	81.29	33.44	39.36
Net Profit After Tax	9.03	(88.53)	(20.94)	(13.64)	9.03	(88.53)	(20.94)	(13.64)
Non-Controlling Interest 1.37% of NPAT	-	-	-	-	-	-	-	-
Profit for Ordinary Shareholders	9.03	(88.53)	(20.94)	(13.64)	9.03	(88.53)	(20.94)	(13.64)
Profit Brought Forward	2,537.35	2,867.96	2,601.50	2,830.63	2,520.20	2,850.52	2,584.35	2,813.19
Depreciation Transferred from Revaluation Reserve	68.36	75.10	34.18	37.55	68.36	75.10	34.18	37.55
Profit Available for Appropriation	2,614.74	2,854.54	2,614.74	2,854.54	2,597.59	2,837.10	2,597.59	2,837.10
EPS	0.01	(0.05)	(0.01)	(0.01)	0.01	(0.05)	(0.01)	(0.01)

Calculation of Basic Earnings Per Share (EPS):


Net Profit After Tax	9.03	(88.53)	(20.94)	(13.64)	9.03	(88.53)	(20.94)	(13.64)
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	0.01	(0.05)	(0.01)	(0.01)	0.01	(0.05)	(0.01)	(0.01)


R.A. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Dina Jabin
Director


Masudur Rahman
Executive Director and
Company Secretary


Rabeya Sultana
Chief Financial Officer