

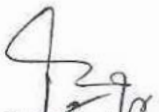
Delta Spinners Limited
Half Yearly Consolidated Statement of Comprehensive Income
for the period from 1st July, 2020 to 31st December, 2020

Taka in Lacs.

| Particulars | Consolidated | | | | The Company | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 01-07-20 | 01-07-19 | 01-10-20 | 01-10-19 | 01-07-20 | 01-07-19 | 01-10-20 | 01-10-19 |
| | to 31-12-20 | to 31-12-19 | to 31-12-20 | to 31-12-19 | to 31-12-20 | to 31-12-19 | to 31-12-20 | to 31-12-19 |
| Sales Turnover | 5,491.71 | 5,478.75 | 2,796.58 | 2,760.72 | 5,491.71 | 5,478.63 | 2,796.58 | 2,760.72 |
| Cost of Goods Sold | 4,829.19 | 4,700.88 | 2,517.40 | 2,364.36 | 4,829.19 | 4,700.81 | 2,517.40 | 2,364.36 |
| Gross Profit | 662.52 | 777.87 | 279.18 | 396.36 | 662.52 | 777.82 | 279.18 | 396.36 |
| Operating Expenses : | 443.76 | 512.52 | 166.90 | 270.62 | 443.76 | 512.44 | 166.90 | 270.62 |
| Admin & Selling Expenses | 116.19 | 163.91 | 55.35 | 82.88 | 116.19 | 163.84 | 55.35 | 82.88 |
| Financial Expenses | 327.57 | 348.61 | 111.55 | 187.74 | 327.57 | 348.60 | 111.55 | 187.74 |
| Net Profit from Operation | 218.76 | 265.35 | 112.28 | 125.74 | 218.76 | 265.38 | 112.28 | 125.74 |
| Non Operating Income | 0.02 | - | 0.02 | - | 0.02 | - | 0.02 | - |
| Net Profit Before WPP Fund | 218.78 | 265.35 | 112.30 | 125.74 | 218.78 | 265.38 | 112.30 | 125.74 |
| Contribution to WPP Fund | 10.42 | 12.64 | 5.35 | 5.99 | 10.42 | 12.64 | 5.35 | 5.99 |
| Net Profit Before Tax | 208.36 | 252.71 | 106.95 | 119.75 | 208.36 | 252.74 | 106.95 | 119.75 |
| Provision for Tax (Including Deferred Tax) | 99.18 | 51.75 | 48.46 | 12.78 | 99.18 | 51.75 | 48.46 | 12.78 |
| Net Profit After Tax | 109.17 | 200.96 | 58.49 | 106.97 | 109.17 | 200.99 | 58.49 | 106.97 |
| Non-Controlling Interest 20% of NPAT | - | (0.01) | - | - | - | - | - | - |
| Profit for Ordinary Shareholders | 109.17 | 200.97 | 58.49 | 106.97 | 109.17 | 200.99 | 58.49 | 106.97 |
| Profit Brought Forward | 3,068.40 | 2,709.41 | 3,160.37 | 2,848.59 | 3,050.90 | 2,691.78 | 3,142.87 | 2,830.98 |
| Depreciation Transferred from Revaluation Reserve | 82.58 | 90.36 | 41.29 | 45.18 | 82.58 | 90.36 | 41.29 | 45.18 |
| Profit Available for Appropriation | 3,260.15 | 3,000.74 | 3,260.15 | 3,000.74 | 3,242.65 | 2,983.13 | 3,242.65 | 2,983.13 |
| EPS | 0.07 | 0.12 | 0.04 | 0.06 | 0.07 | 0.12 | 0.04 | 0.06 |

Calculation of basic earnings per share (EPS):

| | | | | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Net Profit After Tax | 109.17 | 200.96 | 58.49 | 106.97 | 109.17 | 200.99 | 58.49 | 106.97 |
| 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 | 0.07 | 0.12 | 0.04 | 0.06 | 0.07 | 0.12 | 0.04 | 0.06 |


R.A. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Dina Jabin
Director


Masudur Rahman
Executive Director and
Company Secretary


Rabeya Sultana
Chief Financial Officer