

Delta Spinners Limited
Half Yearly Consolidated Statement of Comprehensive Income
for the period from 1st July, 2021 to 31st December, 2021

Taka in Lacs.

Particulars	Consolidated				The Company			
	01-07-21	01-07-20	01-10-21	01-10-20	01-07-21	01-07-20	01-10-21	01-10-20
	to 31-12-21	to 31-12-20	to 31-12-21	to 31-12-20	to 31-12-21	to 31-12-20	to 31-12-21	to 31-12-20
Sales Turnover	5,001.70	5,491.71	2,550.45	2,796.58	5,001.70	5,491.71	2,550.45	2,796.58
Cost of Goods Sold	4,546.51	4,829.19	2,323.42	2,517.40	4,546.51	4,829.19	2,323.42	2,517.40
Gross Profit	455.19	662.52	227.03	279.18	455.19	662.52	227.03	279.18
Operating Expenses :	474.03	443.76	200.02	166.90	474.03	443.76	200.02	166.90
Admin & Selling Expenses	122.37	116.19	61.19	55.35	122.37	116.19	61.19	55.35
Financial Expenses	351.66	327.57	138.83	111.55	351.66	327.57	138.83	111.55
Net Profit from Operation	(18.84)	218.76	27.01	112.28	(18.84)	218.76	27.01	112.28
Non Operating Income	12.89	0.02	-	0.02	12.89	0.02	-	0.02
Net Profit Before WPP Fund	(5.95)	218.78	27.01	112.30	(5.95)	218.78	27.01	112.30
Contribution to WPP Fund	1.29	10.42	1.29	5.35	1.29	10.42	1.29	5.35
Net Profit Before Tax	(7.24)	208.36	25.72	106.95	(7.24)	208.36	25.72	106.95
Provision for Tax (Including Deferred Tax)	81.29	99.18	39.36	48.46	81.29	99.18	39.36	48.46
Net Profit After Tax	(88.53)	109.17	(13.64)	58.49	(88.53)	109.17	(13.64)	58.49
Non-Controlling Interest 1.37% of NPAT	-	-	-	-	-	-	-	-
Profit for Ordinary Shareholders	(88.53)	109.17	(13.64)	58.49	(88.53)	109.17	(13.64)	58.49
Profit Brought Forward	2,867.96	3,068.40	2,830.63	3,160.37	2,850.52	3,050.90	2,813.19	3,142.87
Depreciation Transferred from Revaluation Reserve	75.10	82.58	37.55	41.29	75.10	82.58	37.55	41.29
Profit Available for Appropriation	2,854.54	3,260.15	2,854.54	3,260.15	2,837.10	3,242.65	2,837.10	3,242.65
EPS	(0.05)	0.07	(0.01)	0.04	(0.05)	0.07	(0.01)	0.04

Calculation of Basic Earnings Per Share (EPS):

Net Profit After Tax	(88.53)	109.17	(13.64)	58.49	(88.53)	109.17	(13.64)	58.49
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	(0.05)	0.07	(0.01)	0.04	(0.05)	0.07	(0.01)	0.04

Sd/-
R.A Howlader
Chairman

Sd/-
Mostafa Jamal Haider
Managing Director

Sd/-
Dina Jabin
Director

Sd/-
Masudur Rahman
Executive Director and
Company Secretary

Sd/-
Rabeya Sultana
Chief Financial Officer