

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 | 01-07-21 | 01-10-22 | 01-10-21 | 01-07-22 | 01-07-21 | 01-10-22 | 01-10-21 |
| | to 31-12-22 | to 31-12-21 | to 31-12-22 | to 31-12-21 | to 31-12-22 | to 31-12-21 | to 31-12-22 | 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 | 2,550.45 |
| 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