

**Delta Spinners Limited**  
**Half Yearly Consolidated Statement of Cash Flow**  
**for the period from 1st July, 2019 to 31st December, 2019**

Taka in Lacs.

Particulars	Consolidated		The Company	
	01-07-19 to 31-12-19	01-07-18 to 31-12-18	01-07-19 to 31-12-19	01-07-18 to 31-12-18
<b>Cash Flow From Operating Activities</b>				
Collection from Turnover	4,977.99	4,942.04	4,977.99	4,942.04
Other Income	-	14.12	-	14.12
Payment against Cost and Expenses	(4,590.72)	(4,709.58)	(4,590.72)	(4,709.58)
Income Tax Paid	(20.00)	-	(20.00)	-
Financial Expenses	(272.60)	(110.25)	(272.60)	(110.25)
<b>Net Cash Flow from Operating Activities</b>	<b>94.67</b>	<b>136.33</b>	<b>94.67</b>	<b>136.33</b>
<b>Cash Flow from Investing Activities</b>				
Acquisition of property, plant and equipment	(1.90)	(3.65)	(1.90)	(3.65)
<b>Net Cash Flow from Investing Activities</b>	<b>(1.90)</b>	<b>(3.65)</b>	<b>(1.90)</b>	<b>(3.65)</b>
<b>Cash Flow from Financing Activities</b>				
Short Term Loan Increase / Decrease	(168.18)	(375.72)	(168.18)	(375.72)
Long Term Loan Increase/Decrease	(212.31)	84.64	(212.31)	84.64
Dividend Paid	(25.41)	(0.16)	(25.41)	(0.16)
<b>Net Cash Flow from Financing Activities</b>	<b>(405.90)</b>	<b>(291.24)</b>	<b>(405.90)</b>	<b>(291.24)</b>
<b>Increase/Decrease in Cash and Cash Equivalents</b>	<b>(313.13)</b>	<b>(158.56)</b>	<b>(313.13)</b>	<b>(158.56)</b>
Opening Cash & Cash Equivalents	544.15	321.75	526.15	306.69
Closing Cash & Cash Equivalents	<b>231.02</b>	<b>163.19</b>	<b>213.02</b>	<b>148.13</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.06</b>	<b>0.08</b>	<b>0.06</b>	<b>0.08</b>

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

Net Profit after Tax	200.96	210.53	200.99	210.53
Add: Depreciation	564.80	739.78	564.75	739.72
Less: Increase of Current Assets	(625.73)	(1,073.37)	(625.72)	(1,073.37)
Less: Decrease of Current Liabilities	(45.36)	259.39	(45.35)	259.45
<b>Net Cash Flows From Operating Activities</b>	<b>94.67</b>	<b>136.33</b>	<b>94.67</b>	<b>136.33</b>


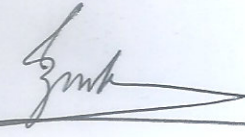




R.A. Howlader  
 Chairman

Mostafa Jamal Haider  
 Managing Director

Dina Jabin  
 Director

Masudur Rahman  
 Executive Director and  
 Company Secretary

Ziaur Rahman  
 Chief Financial Officer