

**Delta Spinners Limited**  
**Half Yearly Consolidated Statement of Comprehensive Income**  
**for the period from 1st July, 2017 to 31st December, 2017**

Taka in Lacs.

Particulars	Consolidated				The Company			
	01-07-17 to 31-12-17	01-07-16 to 31-12-16	01-10-17 to 31-12-17	01-10-16 to 31-12-16	01-07-17 to 31-12-17	01-07-16 to 31-12-16	01-10-17 to 31-12-17	01-10-16 to 31-12-16
Sales Turnover	5,218.13	5,450.46	2885.89	2974.83	5218.13	5445.39	2885.89	2973.33
Cost of Goods Sold	4,455.39	4,640.35	2465.99	2553.89	4455.39	4636.05	2465.99	2552.60
<b>Gross Profit</b>	<b>762.74</b>	<b>810.11</b>	<b>419.90</b>	<b>420.94</b>	<b>762.74</b>	<b>809.34</b>	<b>419.90</b>	<b>420.73</b>
Operating Expenses :	<b>525.36</b>	<b>515.52</b>	<b>304.89</b>	<b>256.80</b>	<b>525.36</b>	<b>514.45</b>	<b>304.89</b>	<b>256.34</b>
Admin & Selling Expenses	169.81	176.58	89.77	90.87	169.81	175.52	89.77	90.42
Financial Expenses	355.55	338.94	215.12	165.93	355.55	338.93	215.12	165.92
<b>Net Profit from Operation</b>	<b>237.38</b>	<b>294.59</b>	<b>115.01</b>	<b>164.14</b>	<b>237.38</b>	<b>294.89</b>	<b>115.01</b>	<b>164.39</b>
Non Operating Income	-	12.74	-	1.72	-	12.74	-	1.72
<b>Net Profit Before WPP Fund</b>	<b>237.38</b>	<b>307.33</b>	<b>115.01</b>	<b>165.86</b>	<b>237.38</b>	<b>307.63</b>	<b>115.01</b>	<b>166.11</b>
Contribution to WPP Fund	11.30	14.65	5.48	7.91	11.30	14.65	5.48	7.91
<b>Net Profit Before Tax</b>	<b>226.07</b>	<b>292.68</b>	<b>109.53</b>	<b>157.95</b>	<b>226.07</b>	<b>292.98</b>	<b>109.53</b>	<b>158.20</b>
Provision for Tax (Including Deferred Tax)	53.91	65.50	26.43	33.95	53.91	65.50	26.43	33.95
<b>Net Profit After Tax</b>	<b>172.16</b>	<b>227.18</b>	<b>83.10</b>	<b>124.00</b>	<b>172.16</b>	<b>227.48</b>	<b>83.10</b>	<b>124.25</b>
Non-Controlling Interest 20% of NPAT	-	(0.06)	-	(0.05)	-	-	-	-
<b>Profit for Ordinary Shareholders</b>	<b>172.16</b>	<b>227.25</b>	<b>83.10</b>	<b>124.05</b>	<b>172.16</b>	<b>227.48</b>	<b>83.10</b>	<b>124.25</b>
Profit Brought Forward	3,026.71	3,700.68	3,175.70	3,870.08	3,008.22	3,682.32	3,157.21	3,851.75
Depreciation Transferred from Revaluation Reserve	119.86	132.40	59.93	66.20	119.86	132.40	59.93	66.20
<b>Profit Available for Appropriation</b>	<b>3318.73</b>	<b>4060.33</b>	<b>3318.73</b>	<b>4060.33</b>	<b>3300.24</b>	<b>4042.20</b>	<b>3300.24</b>	<b>4042.20</b>
<b>EPS (Adjusted)</b>	<b>0.11</b>	<b>0.15</b>	<b>0.05</b>	<b>0.08</b>	<b>0.11</b>	<b>0.15</b>	<b>0.05</b>	<b>0.08</b>

Sd/-  
R.A Howlader  
Chairman

Sd/-  
Mostafa Jamal Haider  
Managing Director

Sd/-  
Masudur Rahman  
Executive Director and  
Company Secretary

Sd/-  
Ziaur Rahman  
Chief Financial Officer