

Delta Spinners Limited  
Third Quarterly Consolidated Statement of Cash Flow  
for the period from 1st July, 2022 to 31st March, 2023


Taka in Lacs.

| Particulars   | Consolidated               |                            | The Company                |                            |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
|   | 01.07.22<br>to<br>31.03.23 | 01.07.21<br>to<br>31.03.22 | 01.07.22<br>to<br>31.03.23 | 01.07.21<br>to<br>31.03.22 |
| <b>Cash Flow From Operating Activities:</b>               |                            |                            |                            |                            |
| Collection from Turnover                                  | 7,437.18                   | 7,480.01                   | 7,437.18                   | 7,480.01                   |
| Other Income  | -                          | 12.89                      | -                          | 12.89                      |
| Payment against Cost and Expenses                         | (6,839.72)                 | (7,071.12)                 | (6,839.72)                 | (7,071.12)                 |
| Financial Expenses  | (574.54)                   | (360.40)                   | (574.54)                   | (360.40)                   |
| Income Tax Paid   | -                          | (20.00)                    | -                          | (20.00)                    |
| <b>Net Cash Flow from Operating Activities</b>            | <b>22.92</b>               | <b>41.38</b>               | <b>22.92</b>               | <b>41.38</b>               |
| <b>Cash Flow from Investing Activities:</b>               |                            |                            |                            |                            |
| Acquisition of property, plant and equipment              | (211.82)                   | (1.50)                     | (211.82)                   | (1.50)                     |
| <b>Net Cash Flow from Investing Activities</b>            | <b>(211.82)</b>            | <b>(1.50)</b>              | <b>(211.82)</b>            | <b>(1.50)</b>              |
| <b>Cash Flow from Financing Activities:</b>               |                            |                            |                            |                            |
| Short Term Loan Increase / Decrease                       | 20.60                      | (38.40)                    | 20.60                      | (38.40)                    |
| Long Term Loan Increase/Decrease                          | 175.91                     | 77.32                      | 175.91                     | 77.32                      |
| Dividend Paid   | (2.47)                     | (69.16)                    | (2.47)                     | (69.16)                    |
| Transferred to ICB, CMSF A/C                              | -                          | (4.57)                     | -                          | (4.57)                     |
| <b>Net Cash Flow from Financing Activities</b>            | <b>194.04</b>              | <b>(34.81)</b>             | <b>194.04</b>              | <b>(34.81)</b>             |
| <b>Increase/Decrease in Cash and Cash<br/>Equivalents</b> | <b>5.14</b>                | <b>5.07</b>                | <b>5.14</b>                | <b>5.07</b>                |
| Opening Cash & Cash Equivalents                           | 322.28                     | 305.75                     | 304.31                     | 287.67                     |
| Closing Cash & Cash Equivalents                           | 327.42                     | 310.82                     | 309.45                     | 292.74                     |
| <b>Net Operating Cash Flow Per Share<br/>(NOCFPS)</b>     | <b>0.01</b>                | <b>0.02</b>                | <b>0.01</b>                | <b>0.02</b>                |

Reconciliation of Net Cash Flows From Operating Activities:

|   |              |              |              |              |
|---|--------------|--------------|--------------|--------------|
| Net Profit after Tax                            | (69.15)      | (69.75)      | (69.15)      | (69.75)      |
| Add: Depreciation                               | 843.80       | 857.10       | 843.80       | 857.10       |
| Less: Increase of Current Assets                | (791.79)     | (700.23)     | (791.79)     | (700.23)     |
| Less: Decrease of Current Liabilities           | 40.06        | (45.75)      | 40.06        | (45.75)      |
| <b>Net Cash Flows From Operating Activities</b> | <b>22.92</b> | <b>41.38</b> | <b>22.92</b> | <b>41.38</b> |

  
R.A. Howlader  
Chairman

  
Mostafa Jamal Haider  
Managing Director

  
Dina Jabir  
Director

  
Masudur Rahman  
Executive Director and  
Company Secretary

  
Rabeya Sultana  
Chief Financial Officer