

**Delta Spinners Limited**  
**Half Yearly Statement of Comprehensive Income**  
**for the period from 1st July, 2016 to 31st December, 2016**

Taka in Lacs.

Particulars	Consolidated				The Company			
	01-07-16 to 31-12-16	01-07-15 to 31-12-15	01-10-16 to 31-12-16	01-10-15 to 31-12-15	01-07-16 to 31-12-16	01-07-15 to 31-12-15	01-10-16 to 31-12-16	01-10-15 to 31-12-15
Sales Turnover	5,450.46	5,340.49	2974.83	2313.87	5445.39	5298.84	2973.33	2297.72
Cost of Goods Sold	4,640.35	4,596.80	2553.89	1984.83	4636.05	4560.26	2552.60	1970.29
<b>Gross Profit</b>	<b>810.11</b>	<b>743.68</b>	<b>420.94</b>	<b>329.03</b>	<b>809.34</b>	<b>738.57</b>	<b>420.73</b>	<b>327.42</b>
<b>Operating Expenses :</b>	<b>515.52</b>	<b>552.11</b>	<b>256.80</b>	<b>273.12</b>	<b>514.45</b>	<b>549.17</b>	<b>256.34</b>	<b>271.54</b>
Admin & Selling Expenses	176.58	197.70	90.87	95.02	175.52	194.77	90.42	93.45
Financial Expenses	338.94	354.41	165.93	178.10	338.93	354.40	165.92	178.09
<b>Net Profit from Operation</b>	<b>294.59</b>	<b>191.57</b>	<b>164.14</b>	<b>55.91</b>	<b>294.89</b>	<b>189.40</b>	<b>164.39</b>	<b>55.88</b>
Non Operating Income	12.74	193.33	1.72	91.81	12.74	193.33	1.72	91.81
<b>Net Profit Before WPP Fund</b>	<b>307.33</b>	<b>384.90</b>	<b>165.86</b>	<b>147.72</b>	<b>307.63</b>	<b>382.73</b>	<b>166.11</b>	<b>147.69</b>
Contribution to WPP Fund	14.65	13.39	7.91	7.03	14.65	13.39	7.91	7.03
<b>Net Profit Before Tax</b>	<b>292.68</b>	<b>371.51</b>	<b>157.95</b>	<b>140.69</b>	<b>292.98</b>	<b>369.34</b>	<b>158.20</b>	<b>140.66</b>
Provision for Tax (Including Deferred Tax)	65.50	99.87	33.95	42.59	65.50	99.06	33.95	42.58
<b>Net Profit After Tax</b>	<b>227.18</b>	<b>271.64</b>	<b>124.00</b>	<b>98.11</b>	<b>227.48</b>	<b>270.29</b>	<b>124.25</b>	<b>98.09</b>
Non-Controlling Interest 20% of NPAT	(0.06)	0.27	(0.05)	-	-	-	-	-
Profit for Ordinary Shareholders	<b>227.25</b>	<b>271.37</b>	<b>124.05</b>	<b>98.10</b>	<b>227.48</b>	<b>270.29</b>	<b>124.25</b>	<b>98.09</b>
Profit Brought Forward	3,700.68	3,431.23	3870.08	3689.92	3682.32	3414.43	3851.75	3672.05
Depreciation Transferred from Revaluation Reserve	132.40	170.84	66.20	85.42	132.40	170.84	66.20	85.42
Profit Available for Appropriation	<b>4,060.33</b>	<b>3,873.44</b>	<b>4060.33</b>	<b>3873.44</b>	<b>4042.20</b>	<b>3855.56</b>	<b>4042.20</b>	<b>3855.56</b>
<b>EPS</b>	<b>0.17</b>	<b>0.20</b>	<b>0.09</b>	<b>0.07</b>	<b>0.17</b>	<b>0.20</b>	<b>0.09</b>	<b>0.07</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

**Delta Spinners Limited**  
**Statement of Changes in Shareholder's Equity**  
**For the period from 1st July, 2016 to 31st December, 2016**

<b>Consolidated</b>					<b>Taka in lacs.</b>
<b>Particulars</b>	<b>Share Capital</b>	<b>Revaluation Reserve</b>	<b>Non-Controlling interest</b>	<b>Retained Earnings</b>	<b>Total (Taka)</b>
Balance as on 1st July, 2016	13,758.84	3,871.15	24.59	3,700.68	21355.27
Net Profit After Tax for the period from 1st July, 2016 to 31st December, 2016	-	-	(0.06)	227.25	227.18
Transferred to Retained Earning	-	(132.40)	-	132.40	-
<b>Balance as on 31st December, 2016</b>	<b>13,758.84</b>	<b>3,738.76</b>	<b>24.53</b>	<b>4,060.33</b>	<b>21,582.46</b>

**For the period from 1st July, 2015 to 31st December, 2015**

<b>Consolidated</b>					<b>Taka in lacs.</b>
<b>Particulars</b>	<b>Share Capital</b>	<b>Revaluation Reserve</b>	<b>Non-Controlling interest</b>	<b>Retained Earnings</b>	<b>Total (Taka)</b>
Balance as on 1st July, 2015	13758.84	4,651.12	24.20	3431.23	21865.39
Net Profit After Tax for the period from 1st July, 2015 to 31st December, 2015	-	-	0.27	271.37	271.64
Transferred to Retained Earning	-	(200.99)	-	170.84	(30.15)
<b>Balance as on 31st December, 2015</b>	<b>13758.84</b>	<b>4,450.13</b>	<b>24.47</b>	<b>3,873.44</b>	<b>22106.88</b>

**For the period from 1st July, 2016 to 31st December, 2016**

<b>The Company</b>				<b>Taka in lacs.</b>
<b>Particulars</b>	<b>Share Capital</b>	<b>Revaluation Reserve</b>	<b>Retained Earnings</b>	<b>Total (Taka)</b>
Balance as on 1st July, 2016	13758.84	3,871.15	3682.32	21312.31
Net Profit After Tax for the period from 1st July, 2016 to 31st December, 2016	-	-	227.48	227.48
Transferred to Retained Earning	-	(132.40)	132.40	-
<b>Balance as on 31st December, 2016</b>	<b>13758.84</b>	<b>3,738.76</b>	<b>4042.20</b>	<b>21539.80</b>

**For the period from 1st July, 2015 to 31st December, 2015**

<b>The Company</b>				<b>Taka in lacs.</b>
<b>Particulars</b>	<b>Share Capital</b>	<b>Revaluation Reserve</b>	<b>Retained Earnings</b>	<b>Total (Taka)</b>
Balance as on 1st July, 2015	13758.84	4651.12	3414.43	21824.39
Net Profit After Tax for the period from 1st July, 2015 to 31st December, 2015	-	-	270.29	270.29
Transferred to Retained Earning	-	(200.99)	170.84	(30.15)
<b>Balance as on 31st December, 2015</b>	<b>13758.84</b>	<b>4450.13</b>	<b>3,855.56</b>	<b>22064.53</b>

Sd/-  
R.A Howlader  
Chairman

Sd/-  
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Ziaur Rahman  
Chief Financial Officer