

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

Consolidated					Taka in lacs.
Particulars	Share Capital	Revaluation Reserve	Non-Controlling interest	Retained Earnings	Total (Taka)
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	-
Balance as on 31st December, 2016	13,758.84	3,738.76	24.53	4,060.33	21,582.46

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

Consolidated					Taka in lacs.
Particulars	Share Capital	Revaluation Reserve	Non-Controlling interest	Retained Earnings	Total (Taka)
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)
Balance as on 31st December, 2015	13758.84	4,450.13	24.47	3,873.44	22106.88

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

The Company				Taka in lacs.
Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total (Taka)
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	-
Balance as on 31st December, 2016	13758.84	3,738.76	4042.20	21539.80

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

The Company				Taka in lacs.
Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total (Taka)
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)
Balance as on 31st December, 2015	13758.84	4450.13	3,855.56	22064.53

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
Half Yearly Consolidated Statement of Cash Flow
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	01-07-16 to 31-12-16	01-07-15 to 31-12-15
Cash Flow From Operating Activities				
Collection from Turnover	4,743.65	5,060.22	4,718.73	5,030.00
Other Income	12.74	193.33	12.74	193.33
Payment against Cost and Expenses	(4,219.60)	(4,797.48)	(4,191.27)	(4,766.11)
Income Tax Paid	(10.00)	(50.15)	(10.00)	(50.15)
Financial Expenses	(338.94)	(354.41)	(338.93)	(354.40)
Net Cash Flow from Operating Activities	187.85	51.51	191.27	52.67
Cash Flow from Investing Activities				
Fixed Assets	(293.43)	(907.43)	(293.43)	(907.43)
Capital Work-in-progress	(1,533.56)	-	(1,533.56)	-
Investment in Delta Ceramics Limited	-	-	(3.77)	(5.29)
Net Cash Flow from Investing Activities	(1,826.99)	(907.43)	(1,830.76)	(912.72)
Cash Flow from Financing Activities				
Short Term Loan Increase / Decrease	(109.21)	(266.13)	(109.21)	(266.13)
Long Term Loan Increase/Decrease	(572.87)	(402.80)	(572.87)	(402.80)
Dividend Paid	(5.55)	(0.41)	(5.55)	(0.41)
Net Cash Flow from Financing Activities	(687.63)	(669.34)	(687.63)	(669.34)
Equivalents	(2,326.77)	(1,525.26)	(2,327.12)	(1,529.39)
Opening Cash & Cash Equivalents	2,447.49	5,169.96	2,435.30	5,160.60
Closing Cash & Cash Equivalents	120.72	3,644.70	108.18	3,631.21
Net Operating Cash Flow Per Share (NOCFPS)	0.14	0.04	0.14	0.04

Sd/-
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Chairman

Sd/-
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Managing Director

Sd/-
Masudur Rahman
Executive Director and
Company Secretary

Sd/-
Ziaur Rahman
Chief Financial Officer