


**Delta Spinners Limited**  
**Half Yearly Consolidated Statement of Cash Flow**  
**for the period from 1st July, 2020 to 31st December, 2020**

Taka in Lacs.

Particulars	Consolidated		The Company	
	01.07.20 to 31.12.20	01.07.19 to 31.12.19	01.07.20 to 31.12.20	01.07.19 to 31.12.19
<b>Cash Flow From Operating Activities:</b>				
Collection from Turnover	5,301.83	4,977.99	5,301.83	4,977.99
Other Income	0.02	-	0.02	-
Payment against Cost and Expenses	(4,877.80)	(4,590.72)	(4,877.80)	(4,590.72)
Income Tax Paid	(7.32)	(20.00)	(7.32)	(20.00)
Financial Expenses	(327.57)	(272.60)	(327.57)	(272.60)
<b>Net Cash Flow from Operating Activities</b>	<b>89.16</b>	<b>94.67</b>	<b>89.16</b>	<b>94.67</b>
<b>Cash Flow from Investing Activities:</b>				
Acquisition of property, plant and equipment	(2.70)	(1.90)	(2.70)	(1.90)
<b>Net Cash Flow from Investing Activities</b>	<b>(2.70)</b>	<b>(1.90)</b>	<b>(2.70)</b>	<b>(1.90)</b>
<b>Cash Flow from Financing Activities:</b>				
Short Term Loan Increase / Decrease	(158.40)	(168.18)	(158.40)	(168.18)
Long Term Loan Increase/Decrease	32.98	(212.31)	32.98	(212.31)
Dividend Paid	(25.01)	(25.41)	(25.01)	(25.41)
<b>Net Cash Flow from Financing Activities</b>	<b>(150.43)</b>	<b>(405.90)</b>	<b>(150.43)</b>	<b>(405.90)</b>
Increase/Decrease in Cash and Cash Equivalents	(63.97)	(313.13)	(63.97)	(313.13)
Opening Cash & Cash Equivalents	202.16	544.15	184.03	526.15
Closing Cash & Cash Equivalents	138.19	231.02	120.06	213.02
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.05</b>	<b>0.06</b>	<b>0.05</b>	<b>0.06</b>

Reconciliation of Net Cash Flows From Operating Activities


Net Profit after Tax	109.17	200.96	109.17	200.99
Add: Depreciation	595.81	564.80	595.81	564.75
Less: Increase of Current Assets	(460.55)	(625.73)	(460.55)	(625.72)
Less: Decrease of Current Liabilities	(155.27)	(45.36)	(155.27)	(45.35)
<b>Net Cash Flows From Operating Activities</b>	<b>89.16</b>	<b>94.67</b>	<b>89.16</b>	<b>94.67</b>

  
R.A. Howlader  
Chairman

  
Mostafa Jamal Haider  
Managing Director

  
Dina Jabim  
Director

  
Masudur Rahman  
Executive Director and  
Company Secretary

  
Rabeya Sultana  
Chief Financial Officer