

Delta Spinners Limited
Half Yearly Consolidated Statement of Cash Flow
for the period from 1st July, 2022 to 31st December, 2022

Taka in Lacs.

Particulars	Consolidated		The Company	
	01.07.22 to 31.12.22	01.07.21 to 31.12.21	01.07.22 to 31.12.22	01.07.21 to 31.12.21
Cash Flow From Operating Activities:				
Collection from Turnover	4,694.41	4,728.66	4,694.41	4,728.66
Other Income	-	12.89	-	12.89
Payment against Cost and Expenses	(4,368.97)	(4,345.25)	(4,368.97)	(4,345.25)
Income Tax Paid	-	(10.00)	-	(10.00)
Financial Expenses	(317.11)	(351.66)	(317.11)	(351.66)
Net Cash Flow from Operating Activities	8.33	34.64	8.33	34.64
Cash Flow from Investing Activities:				
Acquisition of property, plant and equipment	-	(0.61)	-	(0.61)
Net Cash Flow from Investing Activities	-	(0.61)	-	(0.61)
Cash Flow from Financing Activities:				
Short Term Loan Increase / Decrease	18.95	7.21	18.95	7.21
Long Term Loan Increase/Decrease	14.36	33.38	14.36	33.38
Transferred to ICB, CMSF A/C	-	(4.57)	-	(4.57)
Dividend Paid	(2.47)	(60.16)	(2.47)	(60.16)
Net Cash Flow from Financing Activities	30.84	(24.14)	30.84	(24.14)
Increase/Decrease in Cash and Cash Equivalents	39.17	9.89	39.17	9.89
Opening Cash & Cash Equivalents	305.75	305.75	304.31	287.67
Closing Cash & Cash Equivalents	344.92	315.64	343.48	297.56
Net Operating Cash Flow Per Share (NOCFPS)	0.01	0.02	0.01	0.02

Reconciliation of Net Cash Flows From Operating Activities:

Net Profit after Tax	9.03	(88.53)	9.03	(88.53)
Add: Depreciation	562.39	571.39	562.39	571.39
Less: Increase of Current Assets	(673.75)	(389.26)	(673.75)	(389.26)
Less: Decrease of Current Liabilities	110.66	(58.96)	110.66	(58.96)
Net Cash Flows From Operating Activities	8.33	34.64	8.33	34.64


R.A. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Dina Jabin
Director


Masudur Rahman
Executive Director and
Company Secretary


Rabeya Sultana
Chief Financial Officer