

Delta Spinners Limited  
Third Quarterly Consolidated Statement of Comprehensive Income  
for the period from 1st July, 2023 to 31st March, 2024

Taka in Lacs.

Particulars	Consolidated				The Company			
	01-07-23 to 31-03-24	01-07-22 to 31-03-23	01-01-24 to 31-03-24	01-01-23 to 31-03-23	01-07-23 to 31-03-24	01-07-22 to 31-03-23	01-01-24 to 31-03-24	01-01-23 to 31-03-23
	Sales Turnover	7,614.23	7,503.43	2,385.23	2,305.12	7,614.23	7,503.43	2,385.23
Cost of Goods Sold	7,318.38	6,708.55	2,215.43	2,028.66	7,318.38	6,708.55	2,215.43	2,028.66
Gross Profit	295.85	794.88	169.80	276.46	295.85	794.88	169.80	276.46
Operating Expenses :	687.31	755.74	288.81	317.84	687.31	755.74	288.81	317.84
Admin & Selling Expenses	186.40	181.20	58.86	60.41	186.40	181.20	58.86	60.41
Financial Expenses	500.91	574.54	229.95	257.43	500.91	574.54	229.95	257.43
Net Profit from Operation	(391.46)	39.14	(119.01)	(41.38)	(391.46)	39.14	(119.01)	(41.38)
Non Operating Income	-	-	-	-	-	-	-	-
Net Profit Before WPP Fund	(391.46)	39.14	(119.01)	(41.38)	(391.46)	39.14	(119.01)	(41.38)
Contribution to WPP Fund	-	3.83	-	-	-	3.83	-	-
Net Profit Before Tax	(391.46)	35.31	(119.01)	(41.38)	(391.46)	35.31	(119.01)	(41.38)
Provision for Tax (Including Deferred Tax)	85.46	104.46	27.61	36.80	85.46	104.46	27.61	36.80
Net Profit After Tax	(476.92)	(69.15)	(146.62)	(78.18)	(476.92)	(69.15)	(146.62)	(78.18)
Non-Controlling Interest 1.37% of NPAT	0	0	0	0	-	-	-	-
Profit for Ordinary Shareholders	(476.92)	(69.15)	(146.62)	(78.18)	(476.92)	(69.15)	(146.62)	(78.18)
Profit Brought Forward	2,079.70	2,537.35	1,811.66	2,614.74	2,065.91	2,520.20	1,797.87	2,597.59
Depreciation Transferred from Revaluation Reserve	93.39	102.54	31.13	34.18	93.39	102.54	31.13	34.18
Profit Available for Appropriation	1,696.17	2,570.74	1,696.17	2,570.74	1,682.38	2,553.59	1,682.38	2,553.59
EPS	(0.29)	(0.04)	(0.09)	(0.05)	(0.29)	(0.04)	(0.09)	(0.05)

Calculation of Basic Earnings Per Share (EPS):


Net Profit After Tax	(476.92)	(69.15)	(146.62)	(78.18)	(476.92)	(69.15)	(146.62)	(78.18)
Divided by Number of shares	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82
EPS	(0.29)	(0.04)	(0.09)	(0.05)	(0.29)	(0.04)	(0.09)	(0.05)

  
R.A. Howlader  
Chairman

  
Mostafa Jamal Haider  
Managing Director

  
Dina Jabin  
Director

  
Masudur Rahman  
Executive Director and  
Company Secretary

  
Rabeya Sultana  
Chief Financial Officer