

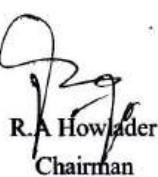
**Delta Spinners Limited**  
**Half Yearly Consolidated Statement of Cash Flow**  
for the period from 1st July, 2025 to 31st December, 2025

Taka in Lacs.

Particulars	Consolidated		The Company	
	01.07.25 to 31.12.25	01.07.24 to 31.12.24	01.07.25 to 31.12.25	01.07.24 to 31.12.24
<b>Cash Flow From Operating Activities:</b>				
Collection from Turnover	5,203.49	5,111.49	5,203.49	5,111.49
Other Income	3.45	13.15	3.45	13.15
Payment against Cost and Expenses	(4,648.05)	(4,836.39)	(4,648.05)	(4,836.39)
Income Tax Paid	-	(3.95)	-	(3.95)
Workers Profit Participation Fund	(3.35)		(3.35)	-
Financial Expenses	(251.58)	(271.70)	(251.58)	(271.70)
<b>Net Cash Flow from Operating Activities</b>	<b>303.96</b>	<b>12.60</b>	<b>303.96</b>	<b>12.60</b>
<b>Cash Flow from Investing Activities:</b>				
Acquisition of property, plant and equipment	(400.00)		(400.00)	
Investment in FDR	-	(13.11)	-	(13.11)
<b>Net Cash Flow from Investing Activities</b>	<b>(400.00)</b>	<b>(13.11)</b>	<b>(400.00)</b>	<b>(13.11)</b>
<b>Cash Flow from Financing Activities:</b>				
Short Term Loan Increase / Decrease	(846.76)	61.02	(846.76)	61.02
Long Term Loan Increase/Decrease	695.06	(52.26)	695.06	(52.26)
<b>Net Cash Flow from Financing Activities</b>	<b>(151.70)</b>	<b>8.76</b>	<b>(151.70)</b>	<b>8.76</b>
Increase/Decrease in Cash and Cash Equivalents	(247.74)	8.25	(247.74)	8.25
Opening Cash & Cash Equivalents	502.79	323.73	490.25	323.73
Closing Cash & Cash Equivalents	255.05	331.98	242.51	331.98
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.18</b>	<b>0.01</b>	<b>0.18</b>	<b>0.01</b>

**Reconciliation of Net Cash Flows From Operating Activities:**

Net Profit after Tax	25.06	(330.30)	25.06	(203.51)
Add: Depreciation	509.33	555.08	509.33	550.67
Less: Increase of Current Assets	(568.12)	(355.29)	(568.12)	(582.57)
Less: Decrease of Current Liabilities	337.69	139.74	337.69	248.01
<b>Net Cash Flows From Operating Activities</b>	<b>303.96</b>	<b>9.23</b>	<b>303.96</b>	<b>12.60</b>

  
R.A. Howlader  
Chairman

  
Mostafa Jamal Haider  
Managing Director

  
Diana Jabin  
Director

  
Masudur Rahman  
Executive Director and  
Company Secretary

  
Md. Al-Amin  
Chief Financial Officer