

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
Cash Flow From Operating Activities:				
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)
Net Cash Flow from Operating Activities	303.96	12.60	303.96	12.60
Cash Flow from Investing Activities:				
Acquisition of property, plant and equipment	(400.00)		(400.00)	
Investment in FDR	-	(13.11)	-	(13.11)
Net Cash Flow from Investing Activities	(400.00)	(13.11)	(400.00)	(13.11)
Cash Flow from Financing Activities:				
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)
Net Cash Flow from Financing Activities	(151.70)	8.76	(151.70)	8.76
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
Net Operating Cash Flow Per Share (NOCFPS)	0.18	0.01	0.18	0.01

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
Net Cash Flows From Operating Activities	303.96	9.23	303.96	12.60


R.A. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Dana Jabbar
Director


Masudur Rahman
Executive Director and
Company Secretary


Md. Al-Amin
Chief Financial Officer