


**Delta Spinners Limited**  
**Half Yearly Consolidated Statement of Profit & Loss and Other Comprehensive Income**  
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	01-10-25 to 31-12-25	01-10-24 to 31-12-24	01-07-25 to 31-12-25	01-07-24 to 31-12-24	01-10-25 to 31-12-25	01-10-24 to 31-12-24
Sales Turnover	5,419.74	5,113.24	2,861.87	2,680.94	5,419.74	5,113.24	2,861.87	2,680.94
Cost of Goods Sold	4,978.01	4,869.61	2,556.10	2,524.68	4,978.01	4,869.61	2,556.10	2,524.68
Gross Profit	441.73	243.63	305.77	156.26	441.73	243.63	305.77	156.26
Operating Expenses :	374.75	409.10	244.41	216.96	374.75	409.10	244.41	216.96
Admin & Selling Expenses	123.17	137.40	98.62	74.72	123.17	137.40	98.62	74.72
Financial Expenses	251.58	271.70	145.79	142.24	251.58	271.70	145.79	142.24
Net Profit from Operation	66.98	(165.47)	61.36	(60.70)	66.98	(165.47)	61.36	(60.70)
Non Operating Income	3.45	13.15	-	4.03	3.45	13.15	-	4.03
Net Profit Before WPP Fund	70.43	(152.32)	61.36	(56.67)	70.43	(152.32)	61.36	(56.67)
Contribution to WPP Fund	3.35	-	-	-	3.35	-	-	-
Net Profit Before Tax	67.08	(152.32)	61.36	(56.67)	67.08	(152.32)	61.36	(56.67)
Provision for Tax (Including Deferred Tax)	42.02	51.19	19.54	25.77	42.02	51.19	19.54	25.77
Net Profit After Tax	25.06	(203.51)	41.82	(82.44)	25.06	(203.51)	41.82	(82.44)
Non-Controlling Interest 1.37% of NPAT	-	-	-	-	-	-	-	-
Profit for Ordinary Shareholders	25.06	(203.51)	41.82	(82.44)	25.06	(203.51)	41.82	(82.44)
Profit Brought Forward	977.50	1,512.50	994.84	1,419.80	966.87	1,500.53	984.21	1,407.82
Depreciation Transferred from Revaluation Reserve	51.71	56.72	25.85	28.36	51.71	56.72	25.85	28.36
Profit Available for Appropriation	1,054.27	1,365.71	1,062.51	1,365.72	1,043.64	1,353.74	1,051.88	1,353.74
EPS	0.02	(0.12)	0.03	(0.05)	0.02	(0.12)	0.03	(0.05)

**Calculation of Basic Earnings Per Share (EPS):**

Net Profit After Tax	25.06	(203.51)	41.82	(82.44)	25.06	(203.51)	41.82	(82.44)
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	0.02	(0.12)	0.03	(0.05)	0.02	(0.12)	0.03	(0.05)

  
R.A. Howader  
Chairman

  
Mostafa Jamal Haider  
Managing Director

  
Dina Jabir  
Director

  
Masudur Rahman  
Executive Director and  
Company Secretary

  
Md. Al-Amin  
Chief Financial Officer