

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

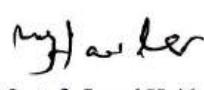
Taka in Lacs.

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 Contribution to WPP Fund	70.43	(152.32)	61.36	(56.67)	70.43	(152.32)	61.36	(56.67)
Net Profit Before Tax	3.35	-	-	-	3.35	-	-	-
Provision for Tax (Including Deferred Tax)	67.08	(152.32)	61.36	(56.67)	67.08	(152.32)	61.36	(56.67)
Net Profit After Tax	42.02	51.19	19.54	25.77	42.02	51.19	19.54	25.77
Non-Controlling Interest 1.37% of NPAT	25.06	(203.51)	41.82	(82.44)	25.06	(203.51)	41.82	(82.44)
Profit for Ordinary Shareholders	-	-	-	-	-	-	-	-
Profit Brought Forward	25.06	(203.51)	41.82	(82.44)	25.06	(203.51)	41.82	(82.44)
Depreciation Transferred from Revaluation Reserve	977.50	1,512.50	994.84	1,419.80	966.87	1,500.53	984.21	1,407.82
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)

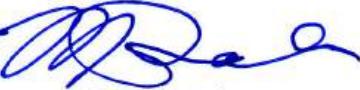
Calculation of Basic Earnings Per Share (EPS):

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. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Dina Jabin
Director


Masudur Rahman
Executive Director and
Company Secretary


Md. Al-Amin
Chief Financial Officer