


**Delta Spinners Limited**  
**Third Quarterly Consolidated Statement of Cash Flow**  
**for the period from 1st July, 2020 to 31st March, 2021**

Taka in Lacs.

| Particulars   | Consolidated               |                            | The Company                |                            |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
|   | 01.07.20<br>to<br>31.03.21 | 01.07.19<br>to<br>31.03.20 | 01.07.20<br>to<br>31.03.21 | 01.07.19<br>to<br>31.03.20 |
| <b>Cash Flow From Operating Activities:</b>           |                            |                            |                            |                            |
| Collection from Turnover                              | 8,306.61                   | 7,080.93                   | 8,306.61                   | 7,080.93                   |
| Other Income  | 0.03                       | -                          | 0.03                       | -                          |
| Payment against Cost and Expenses                     | (7,762.80)                 | (6,758.07)                 | (7,762.80)                 | (6,758.04)                 |
| Financial Expenses                                    | (436.49)                   | (203.78)                   | (436.49)                   | (203.78)                   |
| Income Tax Paid                                       | (41.18)                    | (63.00)                    | (41.18)                    | (63.00)                    |
| <b>Net Cash Flow from Operating Activities</b>        | <b>66.17</b>               | <b>56.08</b>               | <b>66.17</b>               | <b>56.11</b>               |
| <b>Cash Flow from Investing Activities:</b>           |                            |                            |                            |                            |
| Acquisition of property, plant and equipment          | (604.03)                   | (2.77)                     | (604.03)                   | (2.77)                     |
| <b>Net Cash Flow from Investing Activities</b>        | <b>(604.03)</b>            | <b>(2.77)</b>              | <b>(604.03)</b>            | <b>(2.77)</b>              |
| <b>Cash Flow from Financing Activities:</b>           |                            |                            |                            |                            |
| Short Term Loan Increase / Decrease                   | 450.35                     | (309.87)                   | 450.35                     | (309.87)                   |
| Long Term Loan Increase/Decrease                      | 441.78                     | (96.85)                    | 441.78                     | (96.85)                    |
| Dividend Paid   | (400.16)                   | (48.54)                    | (400.16)                   | (48.54)                    |
| <b>Net Cash Flow from Financing Activities</b>        | <b>491.97</b>              | <b>(455.26)</b>            | <b>491.97</b>              | <b>(455.26)</b>            |
| <b>Increase/Decrease in Cash and Cash Equivalents</b> | <b>(45.89)</b>             | <b>(401.95)</b>            | <b>(45.89)</b>             | <b>(401.92)</b>            |
| Opening Cash & Cash Equivalents                       | 202.16                     | 544.15                     | 184.03                     | 526.15                     |
| Closing Cash & Cash Equivalents                       | 156.27                     | 142.20                     | 138.14                     | 124.23                     |
| <b>Net Operating Cash Flow Per Share (NOCFPS)</b>     | <b>0.04</b>                | <b>0.03</b>                | <b>0.04</b>                | <b>0.03</b>                |

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


|   |              |              |              |              |
|---|--------------|--------------|--------------|--------------|
| Net Profit after Tax                            | 175.44       | 260.69       | 175.44       | 260.72       |
| Add: Depreciation                               | 893.71       | 847.20       | 893.71       | 847.12       |
| Less: Increase of Current Assets                | (1,092.52)   | (960.94)     | (1,092.52)   | (960.86)     |
| Less: Decrease of Current Liabilities           | 89.53        | (90.87)      | 89.53        | (90.87)      |
| <b>Net Cash Flows From Operating Activities</b> | <b>66.17</b> | <b>56.08</b> | <b>66.17</b> | <b>56.11</b> |

  
**R.A. Howlader**  
 Chairman

  
**Mostafa Jamal Haider**  
 Managing Director

  
**Dina Jabia**  
 Director

  
**Masudur Rahmani**  
 Executive Director and  
 Company Secretary

  
**Rabeya Sultana**  
 Chief Financial Officer