

Delta Spinners Limited.
Half Yearly Consolidated Statement of Cash Flow
for the period from 1st July, 2024 to 31st December, 2024

Taka in Lacs.

Particulars	Consolidated		The Company	
	01.07.24 to 31.12.24	01.07.23 to 31.12.23	01.07.24 to 31.12.24	01.07.23 to 31.12.23
Cash Flow From Operating Activities:				
Collection from Turnover	5,111.49	5,086.62	5,111.49	5,086.62
Other Income	13.15	-	13.15	-
Payment against Cost and Expenses	(4,836.39)	(4,801.43)	(4,836.39)	(4,801.43)
Income Tax Paid	(3.95)	(5.00)	(3.95)	(5.00)
Financial Expenses	(271.70)	(270.96)	(271.70)	(270.96)
Net Cash Flow from Operating Activities	12.60	9.23	12.60	9.23
Cash Flow from Investing Activities:				
Investment in FDR	(13.11)	-	(13.11)	-
Net Cash Flow from Investing Activities	(13.11)	-	(13.11)	-
Cash Flow from Financing Activities:				
Short Term Loan Increase / Decrease	61.02	23.36	61.02	23.36
Long Term Loan Increase/Decrease	(52.26)	(42.05)	(52.26)	(42.05)
Net Cash Flow from Financing Activities	8.76	(18.69)	8.76	(18.69)
Increase/Decrease in Cash and Cash Equivalents	8.25	(9.46)	8.25	(9.46)
Opening Cash & Cash Equivalents	323.73	317.69	309.79	301.78
Closing Cash & Cash Equivalents	331.98	308.23	318.04	292.32
Net Operating Cash Flow Per Share (NOCFPS)	0.01	0.01	0.01	0.01

Reconciliation of Net Cash Flows From Operating Activities:

Net Profit after Tax	(203.51)	(330.30)	(203.51)	(330.30)
Add: Depreciation	550.67	555.08	550.67	555.08
Less: Increase of Current Assets	(582.57)	(355.29)	(582.57)	(355.29)
Less: Decrease of Current Liabilities	248.01	139.74	248.01	139.74
Net Cash Flows From Operating Activities	12.60	9.23	12.60	9.23


R.A. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Difa Jabir
Director


Masudur Rahman
Executive Director and
Company Secretary


Md. Al-Amin
Chief Financial Officer