

Delta Spinners Limited  
First Quarter Consolidated Statement of Cash Flow  
for the period from 1st July, 2020 to 30th September, 2020

Taka in Lacs.

Particulars	Consolidated		The Company	
	01.07.2020 to 30.09.2020	01.07.2019 to 30.09.2019	01.07.2020 to 30.09.2020	01.07.2019 to 30.09.2019
<b>Cash Flow From Operating Activities</b>				
Collection from Turnover	2589.83	2417.91	2589.83	2417.91
Other Income	-	-	-	-
Payment against Cost and Expenses	(2,530.33)	(2,326.96)	(2,530.33)	(2,326.94)
Income Tax Paid	-	-	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>59.50</b>	<b>90.95</b>	<b>59.50</b>	<b>90.97</b>
<b>Cash Flow from Investing Activities</b>				
Acquisition of property, plant and equipment	(1.51)	(0.90)	(1.51)	(0.90)
<b>Net Cash Flow from Investing Activities</b>	<b>(1.51)</b>	<b>(0.90)</b>	<b>(1.51)</b>	<b>(0.90)</b>
<b>Cash Flow from Financing Activities</b>				
Short Term Loan Increase / Decrease	81.00	(2.36)	81.00	(2.36)
Long Term Loan Increase/Decrease	(11.60)	(253.24)	(11.60)	(253.24)
Financial Expenses	(216.02)	(146.86)	(216.02)	(146.86)
Dividend Paid	-	(0.40)	-	(0.40)
<b>Net Cash Flow from Financing Activities</b>	<b>(146.62)</b>	<b>(402.86)</b>	<b>(146.62)</b>	<b>(402.86)</b>
Increase/Decrease in Cash and Cash Equivalents	(88.63)	(312.81)	(88.63)	(312.79)
Opening Cash & Cash Equivalents	202.16	544.15	184.03	526.15
Closing Cash & Cash Equivalents	113.52	231.34	95.39	213.36
<b>Net Operating Cash Flow Per Share</b>	<b>0.04</b>	<b>0.05</b>	<b>0.04</b>	<b>0.05</b>

Reconciliation of Net Cash Flows From Operating Activities

Net Profit after Tax	50.69	93.99	50.69	94.02
Add: Depreciation	297.90	282.40	297.90	282.37
Less: Increase of Current Assets	(279.04)	(288.99)	(279.04)	(288.98)
Less: Decrease of Current Liabilities	(10.05)	3.55	(10.05)	3.56
<b>Net Cash Flows From Operating Activities</b>	<b>59.50</b>	<b>90.95</b>	<b>59.50</b>	<b>90.97</b>

  
R.A Howlader  
Chairman

  
Mostafa Jamal Haider  
Managing Director

  
Dina Jabin  
Director

  
Masudur Rahman  
Executive Director and  
Company Secretary

  
Rabeya Sultana  
Chief Financial Officer