

Delta Spinners Limited  
 First Quarter Consolidated Statement of Profit & Loss and Other Comprehensive Income  
 for the period from 1st July, 2024 to 30th September, 2024

Taka in Lacs.

Particulars	Consolidated		The Company	
	01-07-24 to 30-09-24	01-07-23 to 30-09-23	01-07-24 to 30-09-24	01-07-23 to 30-09-23
Sales Turnover	2,432.30	2,496.55	2,432.30	2,496.55
Cost of Goods Sold	2,344.93	2,440.89	2,344.93	2,440.89
<b>Gross Profit</b>	<b>87.37</b>	<b>55.66</b>	<b>87.37</b>	<b>55.66</b>
<b>Operating Expenses :</b>	192.14	173.58	192.14	173.58
Admin & Selling Expenses	62.68	59.93	62.68	59.93
Financial Expenses	129.46	113.65	129.46	113.65
<b>Net Profit from Operation</b>	<b>(104.77)</b>	<b>(117.92)</b>	<b>(104.77)</b>	<b>(117.92)</b>
Non Operating Income	9.12	-	9.12	-
<b>Net Profit Before WPP Fund</b>	<b>(95.65)</b>	<b>(117.92)</b>	<b>(95.65)</b>	<b>(117.92)</b>
Contribution to WPP Fund	-	-	-	-
Net Profit Before Tax	(95.65)	(117.92)	(95.65)	(117.92)
Provision for Tax (Including Deferred Tax)	(25.42)	(28.22)	(25.42)	(28.22)
<b>Net Profit After Tax</b>	<b>(121.07)</b>	<b>(146.14)</b>	<b>(121.07)</b>	<b>(146.14)</b>
Non-Controlling Interest 1.37% of NPAT	-	-	-	-
Profit for Ordinary Shareholders	(121.07)	(146.14)	(121.07)	(146.14)
Profit Brought Forward	1,512.51	2,079.70	1,500.53	2,065.91
Depreciation Transferred from Revaluation Reserve	28.36	31.13	28.36	31.13
Profit Available for Appropriation	1,419.80	1,964.69	1,407.82	1,950.90
<b>EPS</b>	<b>(0.07)</b>	<b>(0.09)</b>	<b>(0.07)</b>	<b>(0.09)</b>


**Calculation of basic earnings per share (EPS):**


Net Profit After Tax	(121.07)	(146.14)	(121.07)	(146.14)
Divided by Number of shares	1,664.82	1,664.82	1,664.82	1,664.82
<b>EPS</b>	<b>(0.07)</b>	<b>(0.09)</b>	<b>(0.07)</b>	<b>(0.09)</b>

  
 R. A. Howlader  
 Chairman

  
 Mostafa Jamal Haider  
 Managing Director

  
 Dina Jabir  
 Director

  
 Masudur Rahman  
 Executive Director and  
 Company Secretary

  
 Rabeya Sultana  
 Chief Financial Officer