


**Delta Spinners Limited**  
**Third Quarterly Consolidated Statement of Cash Flow**  
**for the period from 1st July, 2023 to 31st March, 2024**

Taka in Lacs.

Particulars	Consolidated		The Company	
	01.07.23 to 31.03.24	01.07.22 to 31.03.23	01.07.23 to 31.03.24	01.07.22 to 31.03.23
<b>Cash Flow From Operating Activities:</b>				
Collection from Turnover	7,771.85	7,437.18	7,771.85	7,437.18
Other Income	-	-	-	-
Payment against Cost and Expenses	(7,250.39)	(6,839.72)	(7,250.39)	(6,839.72)
Financial Expenses	(500.91)	(574.54)	(500.91)	(574.54)
Income Tax Paid	(5.00)	-	(5.00)	-
<b>Net Cash Flow from Operating Activities</b>	<b>15.55</b>	<b>22.92</b>	<b>15.55</b>	<b>22.92</b>
<b>Cash Flow from Investing Activities:</b>				
Acquisition of property, plant and equipment	(10.63)	(211.82)	(10.63)	(211.82)
<b>Net Cash Flow from Investing Activities</b>	<b>(10.63)</b>	<b>(211.82)</b>	<b>(10.63)</b>	<b>(211.82)</b>
<b>Cash Flow from Financing Activities:</b>				
Short Term Loan Increase / Decrease	42.47	20.60	42.47	20.60
Long Term Loan Increase/Decrease	(66.77)	175.91	(66.77)	175.91
Dividend Paid	-	(2.47)	-	(2.47)
<b>Net Cash Flow from Financing Activities</b>	<b>(24.30)</b>	<b>194.04</b>	<b>(24.30)</b>	<b>194.04</b>
<b>Increase/Decrease in Cash and Cash Equivalents</b>	<b>(19.38)</b>	<b>5.14</b>	<b>(19.38)</b>	<b>5.14</b>
<b>Opening Cash &amp; Cash Equivalents</b>	<b>317.69</b>	<b>322.28</b>	<b>301.78</b>	<b>304.31</b>
<b>Closing Cash &amp; Cash Equivalents</b>	<b>298.31</b>	<b>327.42</b>	<b>282.40</b>	<b>309.45</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>

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

Net Profit after Tax	(476.92)	(69.15)	(476.92)	(69.15)
Add: Depreciation	833.44	843.80	833.44	843.80
Less: Increase of Current Assets	(391.79)	(791.79)	(391.79)	(791.79)
Less: Decrease of Current Liabilities	50.82	40.06	50.82	40.06
<b>Net Cash Flows From Operating Activities</b>	<b>15.55</b>	<b>22.92</b>	<b>15.55</b>	<b>22.92</b>
Divided by Number of shares	1,664.82	1,664.82	1,664.82	1,664.82
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</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