

Delta Spinners Limited
First Quarter Consolidated Statement of Cash Flow
for the period from 1st July, 2023 to 30th September, 2023

Taka in Lacs.

Particulars	Consolidated		The Company	
	01-07-23 to 30-09-23	01-07-22 to 30-09-22	01-07-23 to 30-09-23	01-07-22 to 30-09-22
Cash Flow From Operating Activities				
Collection from Turnover	2,352.70	2,087.79	2,352.70	2,087.79
Other Income	-	-	-	-
Payment against Cost and Expenses	(2,274.32)	(2,050.24)	(2,274.32)	(2,050.24)
Income Tax Paid	-	-	-	-
Net Cash Flow from Operating Activities	78.38	37.55	78.38	37.55
Cash Flow from Investing Activities				
Acquisition of property, plant and equipment	-	-	-	-
Net Cash Flow from Investing Activities	-	-	-	-
Cash Flow from Financing Activities				
Short Term Loan Increase / Decrease	98.82	123.54	98.82	123.54
Long Term Loan Increase/Decrease	(21.15)	(10.33)	(21.15)	(10.33)
Financial Expenses	(113.65)	(205.96)	(113.65)	(205.96)
Net Cash Flow from Financing Activities	(35.98)	(92.75)	(35.98)	(92.75)
Increase/Decrease in Cash and Cash Equivalents	42.40	(55.20)	42.40	(55.20)
Opening Cash & Cash Equivalents	317.69	322.28	301.78	304.31
Closing Cash & Cash Equivalents	360.09	267.08	344.18	249.11
Net Operating Cash Flow Per Share (NOCFPS)	0.05	0.02	0.05	0.02

Reconciliation of Net Cash Flows From Operating Activities:

Net Profit after Tax	(146.14)	29.97	(146.14)	29.97
Add: Depreciation	279.40	281.20	279.40	281.20
Less: Increase of Current Assets	(168.69)	(442.26)	(168.69)	(442.26)
Less: Decrease of Current Liabilities	113.81	168.64	113.81	168.64
Net Cash Flows From Operating Activities	78.38	37.55	78.38	37.55


R.A. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Dina Jabin
Director


Masudur Rahman
Executive Director and
Company Secretary


Rabeya Sultana
Chief Financial Officer