

Delta Spinners Limited  
First Quarter Consolidated Statement of Profit & Loss and Other Comprehensive Income  
for the period from 1st July, 2022 to 30th September, 2022

Taka in Lacs.

Particulars	Consolidated		The Company	
	01-07-22 to 30-09-22	01-07-21 to 30-09-21	01-07-22 to 30-09-22	01-07-21 to 30-09-21
Sales Turnover	2,662.98	2,451.25	2,662.98	2,451.25
Cost of Goods Sold	2,329.57	2,223.09	2,329.57	2,223.09
<b>Gross Profit</b>	<b>333.41</b>	<b>228.16</b>	<b>333.41</b>	<b>228.16</b>
<b>Operating Expenses :</b>	266.01	274.01	266.01	274.01
Admin & Selling Expenses	60.05	61.18	60.05	61.18
Financial Expenses	205.96	212.83	205.96	212.83
<b>Net Profit from Operation</b>	<b>67.40</b>	<b>(45.85)</b>	<b>67.40</b>	<b>(45.85)</b>
Non Operating Income	-	12.89	-	12.89
<b>Net Profit Before WPP Fund</b>	<b>67.40</b>	<b>(32.96)</b>	<b>67.40</b>	<b>(32.96)</b>
Contribution to WPP Fund	(3.21)	-	(3.21)	-
Net Profit Before Tax	64.19	(32.96)	64.19	(32.96)
Provision for Tax (Including Deferred Tax)	34.22	41.93	34.22	41.93
<b>Net Profit After Tax</b>	<b>29.97</b>	<b>(74.89)</b>	<b>29.97</b>	<b>(74.89)</b>
Non-Controlling Interest 1:37% of NPAT	-	-	-	-
Profit for Ordinary Shareholders	29.97	(74.89)	29.97	(74.89)
Profit Brought Forward	2,537.35	2,867.96	2,520.20	2,850.52
Depreciation Transferred from Revaluation Reserve	34.18	37.56	34.18	37.56
Profit Available for Appropriation	2,601.50	2,830.63	2,584.35	2,813.19
<b>EPS</b>	<b>0.02</b>	<b>(0.04)</b>	<b>0.02</b>	<b>(0.04)</b>

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


Net Profit After Tax	29.97	(74.89)	29.97	(74.89)
Divided by Number of shares	1,664.82	1,664.82	1,664.82	1,664.82
<b>EPS</b>	<b>0.02</b>	<b>(0.04)</b>	<b>0.02</b>	<b>(0.04)</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