

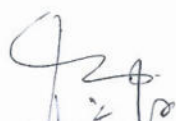
Delta Spinners Limited
Half Yearly Consolidated Statement of Comprehensive Income
for the period from 1st July, 2017 to 31st December, 2018

Taka in Lacs.

Particulars	Consolidated				The Company			
	01-07-18 to 31-12-18	01-07-17 to 31-12-17	01-10-18 to 31-12-18	01-10-17 to 31-12-17	01-07-18 to 31-12-18	01-07-17 to 31-12-17	01-10-18 to 31-12-18	01-10-17 to 31-12-17
Sales Turnover	5,463.83	5,218.13	2,610.59	2885.89	5463.83	5218.13	2,610.59	2885.89
Cost of Goods Sold	4,663.52	4,455.39	2,214.30	2465.99	4663.52	4455.39	2,214.30	2465.99
Gross Profit	800.31	762.74	396.29	419.90	800.31	762.74	396.29	419.90
Operating Expenses :	504.95	525.36	245.33	304.89	504.95	525.36	245.33	304.89
Admin & Selling Expenses	181.67	169.81	85.77	89.77	181.67	169.81	85.77	89.77
Financial Expenses	323.28	355.55	159.56	215.12	323.28	355.55	159.56	215.12
Net Profit from Operation	295.36	237.38	150.96	115.01	295.36	237.38	150.96	115.01
Non Operating Income	14.12	-	-	-	14.12	-	-	-
Net Profit Before WPP Fund	309.48	237.38	150.96	115.01	309.48	237.38	150.96	115.01
Contribution to WPP Fund	14.74	11.30	7.19	5.48	14.74	11.30	7.19	5.48
Net Profit Before Tax	294.74	226.07	143.77	109.53	294.74	226.07	143.77	109.53
Provision for Tax (Including Deferred Tax)	84.22	53.91	41.57	26.43	84.22	53.91	41.57	26.43
Net Profit After Tax	210.53	172.16	*102.20	83.10	210.53	172.16	102.20	83.10
Non-Controlling Interest 20% of NPAT	-	-	-	-	-	-	-	-
Profit for Ordinary Shareholders	210.53	172.16	102.20	83.10	210.53	172.16	102.20	83.10
Profit Brought Forward	2,150.85	3,026.71	2,313.44	3,175.70	2,133.18	3,008.22	2,295.77	3,157.21
Depreciation Transferred from Revaluation Reserve	108.54	119.86	54.27	59.93	108.54	119.86	54.27	59.93
Profit Available for Appropriation	2,469.91	3,318.73	2,469.91	3,318.73	2,452.24	3,300.24	2,452.24	3,300.24
EPS (Adjusted)	0.13	0.10	0.06	0.05	0.13	0.10	0.06	0.05

Calculation of basic and adjusted earnings per share (EPS):

Net Profit After Tax	210.53	172.16	102.20	83.10	210.53	172.16	102.20	83.10
(Divided): Number of shares	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82	1,664.82
EPS	0.13	0.10	0.06	0.05	0.13	0.10	0.06	0.05


R.A. Howlader
Chairman


Mostafa Jamal Haider
Managing Director


Md. Lutfur Rahman
Director


Masudur Rahman
Executive Director and
Company Secretary


Ziaur Rahman
Chief Financial Officer