# Miracle Industries Limited

**Statement of Financial Position**

As at 30th September 2025

| Particulars | Note | Unit-1 | Unit-2 | Total | Total |
|---|---|---|---|---|---|
| | | 30th September 2025 | 30th September 2025 | 30th September 2025 | 30th June 2025 |
| **Non-Current Assets** | | | | | |
| **Non-Current Assets** | | **88,94,85,183** | **31,33,78,260** | **1,20,28,63,443** | **1,20,87,50,731** |
| Property, Plant and Equipment | 7.00 | 88,94,85,183 | 31,33,78,260 | 1,20,28,63,443 | 1,20,87,50,731 |
| **Current Assets** | | **9,74,48,866** | **14,83,35,716** | **24,57,84,582** | **23,03,68,878** |
| Inventories | 8.00 | - | 4,10,03,240 | 4,10,03,240 | 1,94,64,453 |
| Advances, Deposits and Pre-payments | 9.00 | 6,92,226 | 6,61,03,516 | 6,67,95,742 | 6,64,16,467 |
| Accounts Receivable | 10.00 | 3,89,331 | 3,92,94,601 | 3,96,83,932 | 4,88,65,692 |
| Current Account with Unit-2 | | 9,63,67,309 | - | 9,63,67,309 | 9,28,95,888 |
| Cash & Bank Balances | 11.00 | - | 19,34,359 | 19,34,359 | 27,26,378 |
| **Total:** | | **98,69,34,049** | **46,17,13,977** | **1,44,86,48,025** | **1,43,91,19,609** |
| **Shareholders' Equity & Liabilities:** | | | | | |
| **Shareholders' Equity** | | **70,84,63,410** | **(33,69,52,272)** | **37,15,11,138** | **39,86,99,603** |
| Share Capital | 3.00 | 35,21,80,550 | - | 35,21,80,550 | 35,21,80,550 |
| Capital Reserve | | 42,00,166 | - | 42,00,166 | 42,00,166 |
| Revaluation Surplus | 4.00 | 55,41,09,776 | 16,89,09,844 | 72,30,19,620 | 72,44,45,809 |
| Retained Earnings | 5.00 | (20,20,27,082) | (50,58,62,116) | (70,78,89,198) | (68,21,26,922) |
| **Non-Current Liabilities** | | **11,77,78,833** | **2,43,21,572** | **14,21,00,406** | **14,06,93,933** |
| Long Term Loan from Bank (Secured | 6.00 | 9,19,43,799 | - | 9,19,43,799 | 9,03,40,497 |
| Deferred Tax Liabilities | 13.02 | 2,58,35,034 | 2,43,21,572 | 5,01,56,606 | 5,03,53,437 |
| **Current Liabilities** | | **16,06,91,805** | **77,43,44,677** | **93,50,36,482** | **89,97,26,072** |
| Creditors and Accruals | 12.00 | 57,37,669 | 7,98,39,464 | 8,55,77,133 | 8,24,04,187 |
| Current Account with Unit-1 | | - | 9,63,67,309 | 9,63,67,309 | 9,28,95,888 |
| Short Term Loan from Bank | 14.00 | 15,49,54,136 | 36,80,64,191 | 52,30,18,327 | 51,59,14,284 |
| Short Term Loan from Others | 15.00 | - | 23,00,73,713 | 23,00,73,713 | 20,85,11,713 |
| **Total:** | | **98,69,34,049** | **46,17,13,977** | **1,44,86,48,025** | **1,43,91,19,609** |
| Net Asset value | | | | 37,15,11,138 | 39,86,99,603 |
| Number of ordinary shares | | | | 3,52,18,055 | 3,52,18,055 |
| **Net Asset Value Per Share** | | | | 10.55 | 11.32 |

The accompanying notes form an integral part of these financial statements

Chief Finance Officer

Company Secretary

Md. Omar Faruk, FCMA
Company Secretary
Miracle Industries Limited

Director

Managing Director

Chairman

Signed in terms of our separate report on even date

Dated: 27 October 2025
Place: Dhaka

## Miracle Industries Limited
### Statement of Profit or Loss and other Comprehensive Income
For the period from 1st July 2025 to 30th September 2025

*(Amount in Taka)*

| Particulars | Note | Unit-1 | Unit-2 | Total | Total |
|---|---|---|---|---|---|
| | | 30th September 2025 | 30th September 2025 | 30th September 2025 | 30th September 2024 |
| Turnover | 16.00 | - | 12,01,70,435 | 12,01,70,435 | 6,53,91,652 |
| Less: Cost of Goods Sold | 17.00 | 43,65,565 | 12,20,97,668 | 12,64,63,233 | 8,08,17,331 |
| **Gross Profit** | | **(43,65,565)** | **(19,27,233)** | **(62,92,798)** | **(1,54,25,679)** |
| **Less: Operating Expenses:** | | **25,292** | **54,94,992** | 55,20,284 | **31,41,514** |
| Administrative & General Expenses | 18.00 | 25,292 | 32,47,992 | 32,73,284 | 23,19,577 |
| Selling & Distribution Expenses | 19.00 | - | 22,47,000 | 22,47,000 | 8,21,937 |
| **Operating Profit** | | **(43,90,857)** | **(74,22,225)** | **(1,18,13,084)** | **(1,85,67,193)** |
| Add: Interest Income | | - | - | - | - |
| Less: Financial Expenses | 20.00 | 57,17,669 | 86,52,839 | 1,43,70,507 | 1,00,48,384 |
| **Profit before WPPF** | | **(1,01,08,526)** | **(1,60,75,064)** | **(2,61,83,591)** | (2,86,15,577) |
| Less: Provision for WPPF (5% of PBT after charging such expenses) | | - | - | - | - |
| **Profit before Tax** | | **(1,01,08,526)** | **(1,60,75,064)** | **(2,61,83,591)** | **(2,86,15,577)** |
| **Less: Provision for Income Tax** | | **(70,392)** | **10,75,266** | 10,04,874 | **(1,69,032)** |
| Current Tax Expense | 13.01 | - | 12,01,704 | 12,01,704 | 3,92,350 |
| Deferred Tax (Income)/Expense | 13.02 | **(70,392)** | **(1,26,438)** | (1,96,830) | (5,61,382) |
| **Net Profit after Tax** | | **(1,00,38,134)** | **(1,71,50,330)** | **(2,71,88,465)** | **(2,84,46,545)** |
| Earnings attributable to the ordinary shares | | | | (2,71,88,465) | (2,84,46,545) |
| Number of ordinary shares | | | | 3,52,18,055 | 3,52,18,055 |
| **Earnings Per Share (EPS)** | | | | **(0.77)** | **(0.81)** |

The accompanying notes form an integral part of these financial statements.

**Chief Finance Officer**

**Company Secretary**

Md. Omar Faruk, FCMA
Company Secretary
Miracle Industries Limited

**Director**

**Managing Director**

**Chairman**

Signed in terms of our separate report on even date.

Dated: 27 October 2025
Place: Dhaka

## Miracle Industries Limited
## Statement of Changes in Equity
For the period from 1st July 2025 to 30th September 2025

*(Amount in Taka)*

| Particulars | Share Capital | Capital Reserve | Revaluation Surplus | Retained Earnings | Total |
|---|---|---|---|---|---|
| Balance as of 01 July 2025 | 35,21,80,550 | 42,00,166 | 73,03,12,742 | (60,68,95,465) | 47,97,97,991 |
| Adjustment of Revaluation Surplus | - | - | (14,26,188) | 14,26,188 | - |
| Net Profit/(Loss) for the period after tax | - | - | - | (2,71,88,465) | (2,71,88,465) |
| **Balance as of 30th September 2025** | **35,21,80,550** | **42,00,166** | **72,88,86,555** | **(63,26,57,742)** | **45,26,09,526** |

## Miracle Industries Limited
## Statement of Changes in Equity
For the year from 01st July 2024 to 30th September 2024

| Particulars | Share Capital | Capital Reserve | Revaluation Surplus | Retained Earnings | Total |
|---|---|---|---|---|---|
| Balance as of 01 July 2024 | 35,21,80,550 | 42,00,166 | 73,03,12,744 | (60,68,95,465) | 47,97,97,993 |
| Adjustment of Revaluation Surplus | - | - | (25,55,633) | 25,55,633 | - |
| Net Profit/(Loss) for the period after tax | - | - | - | (2,84,46,547) | (2,84,46,547) |
| **Balance as of 30th September 2024** | **35,21,80,550** | **42,00,166** | **72,77,57,112** | **(63,27,86,379)** | **45,13,51,446** |

**Chief Finance Officer**

**Company Secretary**

Md. Omar Faruk, FCMA
Company Secretary
Miracle Industries Limited

**Director**

**Managing Director**

**Chairman**

Dated: 27 October 2025
Place: Dhaka

**Miracle Industries Limited**

## Statement of Cash Flows

For the year from 1st July 2025 to 30th September 2025

(Amount in Taka)

| | | 30th September 2025 | 30th September 2024 |
|---|---|---|---|
| A. | **Cash Flows from Operating Activities** | **(1,66,90,857)** | **1,08,71,271** |
| | Collection from Net Sales & Receivables | 12,93,52,195 | 4,03,24,852 |
| | Payment for Cost of Goods Sold & Expenses | (13,69,75,468) | (2,59,44,229) |
| | Income Tax at Source | (90,67,584) | (35,09,352) |
| B. | **Cash Flows from Investing Activities** | - | - |
| | Acquisition of Property, Plant & Equipment | - | - |
| C. | **Cash Flows from Financing Activities** | **1,58,98,838** | **(1,00,48,384)** |
| | Short Term Loan from Bank | 71,04,043 | - |
| | Short Term Loan from Others. net | 2,15,62,000 | - |
| | Financial Expenses | (1,43,70,507) | (1,00,48,384) |
| | Long Term Loan from Bank (Secured) | 16,03,302 | - |
| D. | **Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+(** | **(7,92,019)** | **8,22,887** |
| E. | Cash & Cash Equivalents at the beginning of the year | 27,26,378 | 71,26,410 |
| F. | **Cash & Cash Equivalents at the end of the year (D+E)** | **19,34,359** | **79,49,297** |
| G | **Break-up of Cash and Cash Equivalents** | | |
| | Cash in Hand | - | - |
| | Cash at Bank | 19,34,359 | 79,49,297 |
| | | **19,34,359** | **79,49,297** |
| | Cash flows from operating activities | (1,66,90,857) | 1,08,71,271 |
| | Number of ordinary shares | 3,52,18,055 | 3,52,18,055 |
| | **Net Operating Cash Flow Per Share** | **(0.47)** | **0.31** |

The annexed notes form an integral part of these financial statements. These financial statements were authorized for issue by the Board of Directors on 27 October 2025 and signed on its behalf by:

**Chief Finance Officer**

**Company Secretary**

**Director**

Md. Omar Faruk, FCMA
Company Secretary
Miracle Industries Limited

**Managing Director**

**Chairman**

Dated: 27 October 2025
Place: Dhaka