Miracle Industries Limited

Statement of Financial Position

As at 30th September 2026

Particulars	Note	Unit-1	Unit-2	Total	Total
		30th September 2026	30th September 2026	30th September 2026	30th September 2025
Non-Current Assets					
Non-Current Assets		**1,20,30,94,157**	**39,26,76,673**	**1,59,57,70,831**	**1,20,28,63,443**
Property, Plant and Equipment	7.00	1,20,30,94,157	39,26,76,673	1,59,57,70,831	1,20,28,63,443
Current Assets		**8,16,32,147**	**18,83,03,397**	**26,99,35,544**	**24,57,84,582**
Inventories	8.00	-	4,49,64,426	4,49,64,426	4,10,03,240
Advances, Deposits and Pre-payments	9.00	6,92,226	9,87,09,005	9,94,01,231	6,67,95,742
Accounts Receivable	10.00	3,89,331	4,10,83,526	4,14,72,857	3,96,83,932
Current Account with Unit-2		8,05,41,935	-	8,05,41,935	9,63,67,309
Cash & Bank Balances	11.00	8,655	35,46,440	35,55,095	19,34,359
Total:		**1,28,47,26,304**	**58,09,80,070**	**1,86,57,06,374**	**1,44,86,48,025**
Shareholders' Equity & Liabilities:					
Shareholders' Equity		**99,81,57,910**	**(27,50,30,450)**	**72,31,27,460**	**37,15,11,138**
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	88,04,29,999	25,31,49,575	1,13,35,79,574	72,30,19,620
Retained Earnings	5.00	(23,86,52,805)	(52,81,80,025)	(76,68,32,830)	(70,78,89,198)
Non-Current Liabilities		**28,65,48,394**	**37,99,34,153**	**66,64,82,547**	**14,21,00,405**
Long Term Loan from Bank (Secured	6.00	26,12,70,242	35,62,61,069	61,75,31,311	9,19,43,799
Deferred Tax Liabilities	13.02	2,52,78,152	2,36,73,084	4,89,51,236	5,01,56,606
Current Liabilities		**20,000**	**47,60,76,367**	**47,60,96,367**	**93,50,36,482**
Creditors and Accruals	12.00	20,000	15,05,76,435	15,05,96,435	8,55,77,133
Current Account with Unit-1		-	8,05,41,935	8,05,41,935	9,63,67,309
Short Term Loan from Bank	14.00	-	3,64,46,284	3,64,46,284	52,30,18,327
Short Term Loan from Others(Secure	15.00	-	20,85,11,713	20,85,11,713	23,00,73,713
Total:		**1,28,47,26,304**	**58,09,80,070**	**1,86,57,06,374**	**1,44,86,48,025**
Net Asset value				72,31,27,460	37,15,11,138
Number of ordinary shares				3,52,18,055	3,52,18,055
Net Asset Value Per Share				**20.53**	**10.55**

The accompanying notes form an integral part of these financial statements

Chief Finance Officer(CC) **Company Secretary** **Director**

Managing Director 27/10/26 **Chairman**

Signed in terms of our separate report on even date

Dated: 27 October 2026
Place: Dhaka

Miracle Industries Limited

Statement of Profit or Loss and other Comprehensive Income

For the period from 1st July 2026 to 30th September 2026

(Amount in Taka)

Particulars	Note	Unit-1	Unit-2	Total	Total
		30 September 2026	30 September 2026	30 September 2026	30 September 2025
Turnover	16.00	-	21,74,02,904	21,74,02,904	12,01,70,435
Less: Cost of Goods Sold	17.00	38,64,087	17,53,84,371	17,92,48,458	12,64,63,233
Gross Profit		**(38,64,087)**	**4,20,18,533**	**3,81,54,446**	**(62,92,798)**
Less: Operating Expenses:		**21,719**	**62,93,917**	63,15,636	55,20,284
Administrative & General Expenses	18.00	21,719	32,89,227	33,10,946	32,73,284
Selling & Distribution Expenses	19.00	-	30,04,690	30,04,690	22,47,000
Operating Profit		**(38,85,806)**	**3,57,24,615**	**3,18,38,809**	**(1,18,13,084)**
Less: Financial Expenses	20.00	49,93,598	79,65,180	1,29,58,778	1,43,70,507
Profit before WPPF		**(88,79,403)**	**2,77,59,435**	**1,88,80,031**	**(2,61,83,591)**
Less: Provision for WPPF (5% of PBT after charging such expenses)		-	8,98,454	8,98,454	-
Profit before Tax		**(88,79,403)**	**2,68,60,981**	**1,79,81,577**	**(2,61,83,591)**
Less: Provision for Income Tax		**(6,27,274)**	**5,29,491**	(97,783)	10,04,874
Current Tax Expense	13.01	-	13,04,417	13,04,417	12,01,704
Deferred Tax (Income)/Expense	13.02	**(6,27,274)**	**(7,74,927)**	(14,02,201)	(1,96,830)
Net Profit after Tax		**(82,52,130)**	**2,63,31,491**	**1,80,79,360**	**(2,71,88,465)**
Earnings attributable to the ordinary shares				1,80,79,360	(2,71,88,465)
Number of ordinary shares				3,52,18,055	3,52,18,055
Earnings Per Share (EPS)				**0.51**	**(0.77)**

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

Chief Finance Officer(CC) **Company Secretary** **Director**

Managing Director 27/10/26 **Chairman**

Signed in terms of our separate report on even date.

Dated: 27 October 2026
Place: Dhaka

Miracle Industries Limited
Statement of Changes in Equity
For the period from 1st July 2026 to 30th September 2026

(Amount in Taka)

Particulars	Share Capital	Capital Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as of 01st July 2026	35,21,80,550	42,00,166	1,13,49,49,841	(78,62,82,458)	70,50,48,099
Adjustment of Revaluation Surplus	-	-	(13,70,267)	13,70,267	-
Net Profit/(Loss) for the period after tax	-	-	-	1,80,79,360	1,80,79,360
Balance as of 30th September 2026	**35,21,80,550**	**42,00,166**	**1,13,35,79,575**	**(76,68,32,831)**	**72,31,27,460**

Miracle Industries Limited
Statement of Changes in Equity
For the period from 01st July 2025 to 30th September 2025

Particulars	Share Capital	Capital Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as of 01st 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**	**72,88,86,554**	**(63,26,57,742)**	**45,26,09,526**

Chief Finance Officer (CC) **Company Secretary** **Director**

Managing Director **Chairman**

27/10/26

Dated: 27 October 2026

Place: Dhaka

Statement of Cash Flows

For the period from 1st July 2026 to 30th September 2026

(Amount in Taka)

		30th September 2026	30th September 2025
A.	**Cash Flows from Operating Activities**	**39,71,174**	**(1,66,90,857)**
	Collection from Net Sales & Receivables	21,02,35,179	12,93,52,195
	Payment for Cost of Goods Sold & Expenses	(19,36,09,807)	(13,69,75,468)
	Income Tax at Source	(1,26,54,198)	(90,67,584)
B.	**Cash Flows from Investing Activities**	**-**	**-**
	Acquisition of Property, Plant & Equipment	-	-
C.	**Cash Flows from Financing Activities**	**(16,65,359)**	**1,58,98,838**
	Short Term Loan from Bank	(5,14,986)	71,04,043
	Short Term Loan from Others. net	-	2,15,62,000
	Financial Expenses	(1,29,58,778)	(1,43,70,507)
	Long Term Loan from Bank (Secured)	1,18,08,404	16,03,302
D.	**Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)**	**23,05,815**	**(7,92,019)**
E.	Cash & Cash Equivalents at the beginning of the period	12,49,280	27,26,378
F.	**Cash & Cash Equivalents at the end of the period (D+E)**	**35,55,095**	**19,34,359**
G	**Break-up of Cash and Cash Equivalents**		
	Cash in Hand	-	-
	Cash at Bank	35,55,095	19,34,359
		35,55,095	**19,34,359**
	Cash flows from operating activities	39,71,174	(1,66,90,857)
	Number of ordinary shares	3,52,18,055	3,52,18,055
	Net Operating Cash Flow Per Share	**0.11**	**(0.47)**

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 2026 and signed on its behalf by:

Chief Finance Officer(CC) **Company Secretary** **Director**

Managing Director **Chairman** 27/10/26

Dated: 27 October 2026
Place: Dhaka