

Miracle Industries Limited

Statement of Financial Position

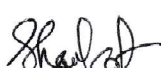
As at 31st December 2025

Particulars	Note	Unit-1	Unit-2	Total	Total
		31st December 2025	31st December 2025	31st December 2025	30th June 2025
Non-Current Assets					
Non-Current Assets		88,54,76,554	31,15,68,296	1,19,70,44,850	1,20,87,50,731
Property, Plant and Equipment	3.00	88,54,76,554	31,15,68,296	1,19,70,44,850	1,20,87,50,731
Current Assets					
Current Assets		8,55,85,403	11,11,38,637	19,67,24,040	23,03,68,878
Inventories	4.00	-	76,95,053	76,95,053	1,94,64,453
Advances, Deposits and Pre-payments	5.00	6,92,226	6,99,71,076	7,06,63,302	6,64,16,467
Accounts Receivable	6.00	3,89,331	3,12,21,161	3,16,10,492	4,88,65,692
Current Account with Unit-2		8,45,03,846	-	8,45,03,846	9,28,95,888
Cash & Bank Balances	7.00	-	22,51,347	22,51,347	27,26,378
Total:		97,10,61,957	42,27,06,933	1,39,37,68,890	1,43,91,19,609
Shareholders' Equity & Liabilities:					
Shareholders' Equity		69,88,21,099	(34,88,89,999)	34,99,31,100	39,86,99,603
Share Capital	8.00	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	9.00	55,32,78,961	16,83,35,209	72,16,14,170	72,44,45,809
Retained Earnings	10.00	(21,08,38,578)	(51,72,25,208)	(72,80,63,786)	(68,21,26,922)
Non-Current Liabilities					
Non-Current Liabilities		27,22,20,858	56,85,94,209	84,08,15,066	34,92,05,647
Long Term Loan from Bank (Secured)	11.00	24,64,52,283	33,60,38,873	58,24,91,156	9,03,40,497
Subordinate Loan from Others	12.00	-	20,85,11,713	20,85,11,713	20,85,11,713
Deferred Tax Liabilities	13.00	2,57,68,575	2,40,43,623	4,98,12,198	5,03,53,437
Current Liabilities					
Current Liabilities		20,000	20,30,02,722	20,30,22,722	69,12,14,359
Creditors and Accruals	14.00	20,000	8,24,89,360	8,25,09,360	8,24,04,187
Current Account with Unit-1		-	8,45,03,846	8,45,03,846	9,28,95,888
Short Term Loan from Bank	15.00	-	3,60,09,516	3,60,09,516	51,59,14,284
Total:		97,10,61,957	42,27,06,933	1,39,37,68,890	1,43,91,19,609
Net Asset value				34,99,31,100	39,86,99,603
Number of ordinary shares				3,52,18,055	3,52,18,055
Net Asset Value Per Share				9.94	11.32

The accompanying notes form an integral part of these financial statements


Accounts Officer


Company Secretary


Director


Managing Director


Chairman

Dated: 11 January 2026
Place: Dhaka

Miracle Industries Limited
Statement of Profit or Loss and other Comprehensive Income
For the period from 1st October 2025 to 31st December 2025

(Amount in Taka)

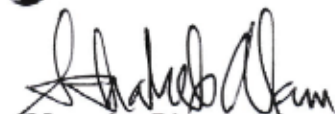
Particulars	Note	Unit-1	Unit-2	Total	Total
		31st December 2025	31st December 2025	31st December 2025	31st December 2024
Turnover	16.00	-	11,33,66,261	11,33,66,261	8,76,06,522
Less: Cost of Goods Sold	17.00	39,84,229	10,98,61,518	11,38,45,747	8,40,07,761
Gross Profit		(39,84,229)	35,04,743	(4,79,486)	35,98,761
Less: Operating Expenses:		24,399	55,82,252	56,06,651	31,20,898
Administrative & General Expenses	18.00	24,399	32,52,252	32,76,651	19,60,981
Selling & Distribution Expenses	19.00	-	23,30,000	23,30,000	11,59,918
Operating Profit		(40,08,628)	(20,77,509)	(60,86,138)	4,77,861
Add: Interest Income		-	-	-	1,99,209
Less: Financial Expenses	20.00	56,94,157	89,89,753	1,46,83,910	1,31,41,333
Profit before WPPF		(97,02,785)	(1,10,67,262)	(2,07,70,048)	(1,24,64,263)
Less: Provision for WPPF (5% of PBT after charging such expenses)		-	-	-	-
Profit before Tax		(97,02,785)	(1,10,67,262)	(2,07,70,048)	(1,24,64,263)
Less: Provision for Income Tax		(66,459)	8,55,713	7,89,254	(59,95,375)
Current Tax Expense	13.01	-	11,33,663	11,33,663	5,25,639
Deferred Tax (Income)/Expense	13.02	(66,459)	(2,77,949)	(3,44,409)	(65,21,014)
Net Profit after Tax		(96,36,326)	(1,19,22,975)	(2,15,59,302)	(64,68,888)
Earnings attributable to the ordinary shares				(2,15,59,302)	(64,68,888)
Number of ordinary shares				3,52,18,055	3,52,18,055
Earnings Per Share (EPS)				(0.61)	(0.18)

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


Accounts Officer


Company Secretary


Director


Managing Director


Chairman

Dated: 11 January 2026
Place: Dhaka

Miracle Industries Limited
Statement of Cash Flows

For the 2nd Quarter from 1st October 2025 to 31st December 2025

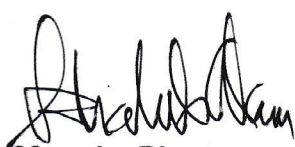
		(Amount in Taka)	
		31st December 2025	31st December 2024
A. Cash Flows from Operating Activities		1,18,99,387	(4,15,19,059)
Collection from Net Sales & Receivables		11,97,45,861	9,03,27,375
Payment for Cost of Goods Sold & Expenses		(10,22,62,274)	(12,30,40,512)
Income Tax at Source		(55,84,200)	(88,05,922)
B. Cash Flows from Investing Activities		-	-
Acquisition of Property, Plant & Equipment		-	-
C. Cash Flows from Financing Activities		(1,11,45,364)	3,56,37,782
Short Term Loan from Bank		(48,70,08,811)	(42,46,43,266)
Short Term Loan from Others. net		-	(29,40,860)
Interest Income		-	1,99,209
Financial Expenses		(1,46,83,910)	(1,31,41,333)
Long Term Loan from Bank (Secured)		49,05,47,357	47,61,64,032
D. Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		7,54,023	(58,81,277)
E. Cash & Cash Equivalents at the beginning of the period		19,34,359	79,49,296
F. Cash & Cash Equivalents at the end of the period (D+E)		26,88,382	20,68,019
G Break-up of Cash and Cash Equivalents			
Cash in Hand		-	-
Cash at Banks		22,51,347	20,68,019
		22,51,347	20,68,019
Cash flows from operating activities		1,18,99,387	(4,15,19,059)
Number of ordinary shares		3,52,18,055	3,52,18,055
Net Operating Cash Flow Per Share		0.34	(1.18)

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


Accounts Officer


Company Secretary


Director


Managing Director


Chairman

Dated: 11 January 2026
Place: Dhaka