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		**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		**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		**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**

11.1.26

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 31st December 2025	Unit-2 31st December 2025	Total 31st December 2025	Total 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** 11.1.26

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+(**	**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**

11.1.26

Dated: 11 January 2026
Place: Dhaka