Miracle Industries Limited

Statement of Financial Position

As at 31st March 2025

Particulars	Note	Unit-1 31st March 2025	Unit-2 31st March 2025	Total 31st March 2025	Total 30th June 2024
Non-Current Assets					
Non-Current Assets		**1,00,03,87,443**	**43,18,21,048**	**1,43,22,08,491**	**1,23,32,70,138**
Property, Plant and Equipment	3.00	1,00,03,87,443	43,18,21,048	1,43,22,08,491	1,23,32,70,138
Current Assets		**9,89,37,993**	**6,72,76,931**	**16,62,14,924**	**16,69,96,967**
Inventories	4.00	-	1,24,35,307	1,24,35,307	2,80,04,254
Advances, Deposits and Pre-payments	5.00	6,92,229	4,03,73,791	4,10,66,020	1,98,89,597
Accounts Receivable	6.00	3,89,331	1,25,33,961	1,29,23,292	1,29,23,292
Current Account with Unit-2		9,78,56,427	-	9,78,56,427	9,90,53,414
Cash & Bank Balances	7.00	6	19,33,872	19,33,878	71,26,410
Total:		**1,09,93,25,436**	**49,90,97,979**	**1,59,84,23,415**	**1,40,02,67,105**
Shareholders' Equity & Liabilities:					
Shareholders' Equity		**83,75,81,884**	**(19,01,10,747)**	**64,74,71,137**	**47,97,97,993**
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	55,23,30,176	16,92,72,444	72,16,02,620	73,03,12,742
Retained Earnings	10.00	(7,11,29,008)	(35,93,83,191)	(43,05,12,199)	(60,68,95,465)
Non-Current Liabilities		**26,17,82,658**	**55,89,61,918**	**82,07,44,576**	**34,37,10,863**
Long Term Loan from Bank (Secured	11.00	23,87,18,000	32,45,79,000	56,32,97,000	8,41,41,155
Subordinate Loan from Others	12.00	-	21,29,76,931	21,29,76,931	20,85,11,713
Deferred Tax Liabilities	13.00	2,30,64,658	2,14,05,987	4,44,70,645	5,10,57,995
Current Liabilities		**20,000**	**13,01,87,700**	**13,02,07,700**	**57,67,58,249**
Creditors and Accruals	14.00	20,000	1,39,76,273	1,39,96,273	2,45,55,021
Current Account with Unit-1		-	9,78,56,427	9,78,56,427	9,90,53,414
Short Term Loan from Bank	15.00	-	1,83,55,000	1,83,55,000	45,31,49,814
Total:		**1,09,93,84,541**	**49,90,38,874**	**1,59,84,23,415**	**1,40,02,67,105**
Net Asset value				64,74,71,137	47,97,97,993
Number of ordinary shares				3,52,18,055	3,52,18,055
Net Asset Value Per Share				**18.38**	**13.62**

The accompanying notes form an integral part of these financial statements

07/4/25

Accounts Officer

Company Secretary

Director

Managing Director

20.04.2025

Chairman

Signed in terms of our separate report on even date

Dated: 20 April 2025

Place: Dhaka

Miracle Industries Limited

Statement of Profit or Loss and other Comprehensive Income

For the period from 1st January to 31st March 2025

(Amount in Taka)

Particulars	Note	Unit-1 31st March 2025	Unit-2 31st March 2025	Total 31st March 2025	Total 31st March 2024
Turnover	16.00	-	6,13,11,391	6,13,11,391	7,69,70,320
Less: Cost of Goods Sold	17.00	54,09,707	6,19,72,706	6,73,82,413	7,81,23,470
Gross Profit		**(54,09,707)**	**(6,61,314)**	**(60,71,021)**	**(11,53,150)**
Less: Operating Expenses:		**29,553**	**22,81,954**	23,11,507	**41,12,397**
Administrative & General Expenses	18.00	29;553	12,49,954	12,79,507	31,17,657
Selling & Distribution Expenses	19.00	-	10,32,000	10,32,000	9,94,740
Operating Profit		**(54,39,260)**	**(29,43,268)**	**(83,82,528)**	**(52,65,547)**
Add: Interest Income		-	-	-	**19,200**
Less: Financial Expenses	20.00	55,24,469	78,80,355	1,34,04,824	1,55,51,630
ofit before WPPF		**(1,09,63,729)**	**(1,08,23,623)**	**(2,17,87,352)**	**(2,08,17,177)**
Less: Provision for WPPF (5% of PBT after charging such expenses)		-	-	-	-
Profit before Tax		**(1,09,63,729)**	**(1,08,23,623)**	**(2,17,87,352)**	**(2,08,17,177)**
Less: Provision for Income Tax		**3,23,418**	**5,39,496**	8,62,914	**15,63,513**
Current Tax Expense	13.01	-	3,67,868	3,67,868	8,92,711
Deferred Tax (Income)/Expense	13.02	**3,23,418**	**1,71,628**	4,95,045	6,70,802
Net Profit after Tax		**(1,12,87,147)**	**(1,13,63,119)**	**(2,26,50,266)**	**(2,23,80,690)**
Earnings attributable to the ordinary shares				(2,26,50,266)	(2,23,80,690)
Number of ordinary shares				3,52,18,055	3,52,18,055
Earnings Per Share (EPS)				**(0.64)**	**(0.64)**

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

7/4/2025
counts Officer

Company Secretary

Director

Managing Director

20.04.2025
Chairman

Signed in terms of our separate report on even date.

Dated: 20 April 2025
Place: Dhaka

Miracle Industries Limited

Statement of Cash Flows

For the 3rd Quarter from 1st January to 31st March 2025

		(Amount in Taka)	
		31st March 2025	31st March 2024
A.	**Cash Flows from Operating Activities**	**1,89,06,060**	**(2,96,10,586)**
	Collection from Net Sales & Receivables	8,36,57,338	9,11,89,599
	Payment for Cost of Goods Sold & Expenses	(5,83,90,919)	(11,61,83,755)
	Income Tax at Source	(63,60,359)	(46,16,430)
B.	**Cash Flows from Investing Activities**	**-**	**(32,00,000)**
	Investment in Fixed Deposit with a Bank	-	(32,00,000)
	Acquisition of Property, Plant & Equipment	-	-
C.	**Cash Flows from Financing Activities**	**(1,90,40,201)**	**2,88,63,839**
	Short Term Loan from Bank	(1,01,51,548)	3,51,70,075
	Short Term Loan from Others. net	15,24,358	66,00,000
	Interest Income	-	19,200
	Financial Expenses	(1,34,04,824)	(1,55,51,630)
	Long Term Loan from Bank (Secured)	29,91,813	26,26,194
D.	**Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+(**	**(1,34,141)**	**(39,46,747)**
E.	Cash & Cash Equivalents at the beginning of the period	20,68,019	58,71,218
F.	**Cash & Cash Equivalents at the end of the period (D+E)**	**19,33,878**	**19,24,471**
G	**Break-up of Cash and Cash Equivalents**		
	Cash in Hand	-	-
	Cash at Banks	19,33,878	19,24,471
		19,33,878	**19,24,471**
	Cash flows from operating activities	1,89,06,060	(2,96,10,586)
	Number of ordinary shares	3,52,18,055	3,52,18,055
	Net Operating Cash Flow Per Share	**0.54**	**(0.84)**

The annexed notes form an integral part of these financial statements. These financial statements were authorized for issue by the Board of Directors on 17 April 2025 and signed on its behalf by:

27/4/2025

Accounts Officer | **Company Secretary** | **Director**

20.04.2025

Managing Director | **Chairman**

Dated: 20 April 2025

Place: Dhaka

Miracle Industries Limited

Statement of Changes in Equity

For the 3rd Quarter from 1st January to 31st March 2025

(Amount in Taka)

Particulars	Share Capital	Capital Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as of 01 January 2025	35,21,80,550	42,00,166	72,46,79,865	(41,09,39,178)	67,01,21,401
Adjustment of Revaluation Surplus	-	-	(30,77,245)	30,77,245	-
Net Profit/(Loss) for the period after tax	-	-	-	(2,26,50,266)	(2,26,50,266)
Balance as of 31st March 2025	**35,21,80,550**	**42,00,166**	**72,16,02,620**	**(43,05,12,197)**	**64,74,71,137**

Miracle Industries Limited

Statement of Changes in Equity

For the 3rd Quarter from 1st January to 31st March 2024

Particulars	Share Capital	Capital Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as of 01 January 2024	35,21,80,550	42,00,166	73,68,44,602	(51,93,79,982)	57,38,45,336
Adjustment of Revaluation Surplus	-	-	(15,15,881)	15,15,881	-
Net Profit/(Loss) for the period after tax	-	-	-	(2,23,80,690)	(2,23,80,690)
Balance as of 31st March 2024	**35,21,80,550**	**42,00,166**	**73,53,28,722**	**(54,02,44,791)**	**55,14,64,646**

07/4/2025
Accounts Officer

Company Secretary

Director

Managing Director

20.04.2025
Chairman

Dated: 20 April 2025

Place: Dhaka