Miracle Industries Limited

Statement of Financial Position

As at 31st March 2026

Particulars	Note	Unit-1	Unit-2	Total	Total
		31st March 2026	31st March 2026	31st March 2026	30th June 2025
Non-Current Assets					
Non-Current Assets		**88,15,08,394**	**30,97,76,977**	**1,19,12,85,372**	**1,20,87,50,731**
Property, Plant and Equipment	3.00	88,15,08,394	30,97,76,977	1,19,12,85,372	1,20,87,50,731
Current Assets		**8,07,00,363**	**10,81,84,005**	**18,88,84,368**	**23,03,68,878**
Inventories	4.00	-	88,06,526	88,06,526	1,94,64,453
Advances, Deposits and Pre-payments	5.00	6,92,226	6,69,34,930	6,76,27,156	6,64,16,467
Accounts Receivable	6.00	3,89,331	3,01,99,161	3,05,88,492	4,88,65,692
Current Account with Unit-2		7,96,18,806	-	7,96,18,806	9,28,95,888
Cash & Bank Balances	7.00	-	22,43,389	22,43,389	27,26,378
Total:		**96,22,08,757**	**41,79,60,983**	**1,38,01,69,740**	**1,43,91,19,609**
Shareholders' Equity & Liabilities:					
Shareholders' Equity		**69,00,30,475**	**(37,60,41,732)**	**31,39,88,743**	**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	55,24,54,098	16,77,66,373	72,02,20,471	72,44,45,809
Retained Earnings	10.00	(21,88,04,339)	(54,38,08,105)	(76,26,12,444)	(68,21,26,922)
Non-Current Liabilities		**27,21,58,282**	**56,86,28,022**	**84,07,86,303**	**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	2,57,05,998	2,40,77,437	4,97,83,435	5,03,53,437
Current Liabilities		**20,000**	**22,53,74,691**	**22,53,94,691**	**69,12,14,359**
Creditors and Accruals	14.00	20,000	10,97,46,369	10,97,66,369	8,24,04,187
Current Account with Unit-1		-	7,96,18,806	7,96,18,806	9,28,95,888
Short Term Loan from Bank	15.00	-	3,60,09,516	3,60,09,516	51,59,14,284
Total:		**96,22,08,757**	**41,79,60,983**	**1,38,01,69,740**	**1,43,91,19,609**
Net Asset Value				31,39,88,743	39,86,99,603
Number of ordinary shares				3,52,18,055	3,52,18,055
Net Asset Value Per Share				**8.92**	**11.32**

The accompanying notes form an integral part of these financial statements

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

Managing Director **Chairman**

Dated: 5 April 2026

Place: Dhaka

Miracle Industries Limited
Statement of Profit or Loss and other Comprehensive Income
For the 3rd Quarter from 1st January to 31st March 2026

(Amount in Taka)

Particulars	Note	Unit-1 31st March 2026	Unit-2 31st March 2026	Total 31st March 2026	Total 31st March 2025
Turnover	16.00	-	12,12,42,522	12,12,42,522	6,13,11,391
Less: Cost of Goods Sold	17.00	39,44,618	13,41,20,411	13,80,65,030	6,73,82,413
Gross Profit		**(39,44,618)**	**(1,28,77,889)**	**(1,68,22,508)**	**(60,71,021)**
Less: Operating Expenses:		**23,541**	**52,76,591**	53,00,132	**23,11,507**
Administrative & General Expenses	18.00	23,541	31,55,351	31,78,892	12,79,507
Selling & Distribution Expenses	19.00	-	21,21,240	21,21,240	10,32,000
Operating Profit		**(39,68,159)**	**(1,81,54,481)**	**(2,21,22,641)**	**(83,82,528)**
Add: Interest Income		-	-	-	-
Less: Financial Expenses	20.00	48,85,041	77,51,014	1,26,36,055	1,34,04,824
Profit before WPPF		**(88,53,200)**	**(2,59,05,494)**	**(3,47,58,696)**	**(2,17,87,352)**
Less: Provision for WPPF (5% of PBT) after charging such expenses)		-	-	-	-
Profit before Tax		**(88,53,200)**	**(2,59,05,494)**	**(3,47,58,696)**	**(2,17,87,352)**
Less: Provision for Income Tax		**(62,576)**	**12,46,239**	11,83,662	**8,62,914**
Current Tax Expense	13.01	-	12,12,425	12,12,425	3,67,868
Deferred Tax (Income)/Expense	13.02	**(62,576)**	**33,814**	(28,763)	4,95,045
Net Profit after Tax		**(87,90,624)**	**(2,71,51,733)**	**(3,59,42,358)**	**(2,26,50,266)**
Earnings attributable to the ordinary shares				(3,59,42,358)	(2,26,50,266)
Number of ordinary shares				3,52,18,055	3,52,18,055
Earnings Per Share (EPS)				**(1.02)**	**(0.64)**

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

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

Managing Director | **Chairman**

Dated: 5 April 2026
Place: Dhaka

Miracle Industries Limited

Statement of Cash Flows

For the 3rd Quarter from 1st January to 31st March 2026

(Amount in Taka)

		31st March 2026	31st March 2025
A.	**Cash Flows from Operating Activities**	**1,26,28,097**	**1,89,06,060**
	Collection from Net Sales & Receivables	12,22,64,522	8,36,57,338
	Payment for Cost of Goods Sold & Expenses	(10,35,48,240)	(5,83,90,919)
	Income Tax at Source	(60,88,185)	(63,60,359)
B.	**Cash Flows from Investing Activities**	-	-
	Acquisition of Property, Plant & Equipment	-	-
C.	**Cash Flows from Financing Activities**	**(1,26,36,055)**	**(1,90,40,201)**
	Short Term Loan from Bank	-	(1,01,51,548)
	Short Term Loan from Others. net	-	15,24,358
	Financial Expenses	(1,26,36,055)	(1,34,04,824)
	Long Term Loan from Bank (Secured)	-	29,91,813
D.	**Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)**	**(7,958)**	**(1,34,141)**
E.	Cash & Cash Equivalents at the beginning of the period	22,51,347	20,68,019
F.	**Cash & Cash Equivalents at the end of the period (D+E)**	**22,43,389**	**19,33,878**
G	**Break-up of Cash and Cash Equivalents**		
	Cash in Hand	-	-
	Cash at Banks	22,43,389	19,33,878
		22,43,389	**19,33,878**
	Cash flows from operating activities	1,26,28,097	1,89,06,060
	Number of ordinary shares	3,52,18,055	3,52,18,055
	Net Operating Cash Flow Per Share	**0.36**	**0.54**

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

Accounts Officer

Company Secretary

Director

Managing Director

Chairman

Dated: 5 April 2026

Place: Dhaka

Miracle Industries Limited
Statement of Changes in Equity
For the 3rd Quarter from 1st January to 31st March 2026

(Amount in Taka)

Particulars	Share Capital	Capital Reserve	Revaluation Surplus	Retained Earnings	Total
Balance as of 01 January 2026	35,21,80,550	42,00,166	72,16,14,170	(72,80,63,786)	34,99,31,100
Adjustment of Revaluation Surplus	-	-	(13,93,699)	13,93,699	-
Net Profit/(Loss) for the period after tax	-	-	-	(3,59,42,358)	(3,59,42,358)
Balance as of 31st March 2026	**35,21,80,550**	**42,00,166**	**72,02,20,469**	**(76,26,12,443)**	**31,39,88,744**

Miracle Industries Limited
Statement of Changes in Equity
For the 3rd Quarter from 01st January to 31st March 2025

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	0
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**	**72,16,02,621**	**(43,05,12,199)**	**64,74,71,136**

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

Managing Director **Chairman**

Dated: 5 April 2026

Place: Dhaka