

# Miracle Industries Limited

## Statement of Financial Position

As at 31st March 2026

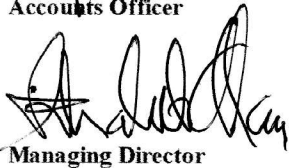
| Particulars                                    | Note  | Unit-1              | Unit-2                | Total                 | Total                 |
|------------------------------------------------|-------|---------------------|-----------------------|-----------------------|-----------------------|
|                                                |       | 31st March 2026     | 31st March 2026       | 31st March 2026       | 30th June 2025        |
| <b>Non-Current Assets</b>                      |       |                     |                       |                       |                       |
| <b>Non-Current Assets</b>                      |       | <b>88,15,08,394</b> | <b>30,97,76,977</b>   | <b>1,19,12,85,372</b> | <b>1,20,87,50,731</b> |
| Property, Plant and Equipment                  | 3.00  | 88,15,08,394        | 30,97,76,977          | 1,19,12,85,372        | 1,20,87,50,731        |
| <b>Current Assets</b>                          |       | <b>8,07,00,363</b>  | <b>10,81,84,005</b>   | <b>18,88,84,368</b>   | <b>23,03,68,878</b>   |
| 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             |
| <b>Total:</b>                                  |       | <b>96,22,08,757</b> | <b>41,79,60,983</b>   | <b>1,38,01,69,740</b> | <b>1,43,91,19,609</b> |
| <b>Shareholders' Equity &amp; Liabilities:</b> |       |                     |                       |                       |                       |
| <b>Shareholders' Equity</b>                    |       | <b>69,00,30,475</b> | <b>(37,60,41,732)</b> | <b>31,39,88,743</b>   | <b>39,86,99,603</b>   |
| 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)        |
| <b>Non-Current Liabilities</b>                 |       | <b>27,21,58,282</b> | <b>56,86,28,022</b>   | <b>84,07,86,303</b>   | <b>34,92,05,647</b>   |
| 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           |
| <b>Current Liabilities</b>                     |       | <b>20,000</b>       | <b>22,53,74,691</b>   | <b>22,53,94,691</b>   | <b>69,12,14,359</b>   |
| 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          |
| <b>Total:</b>                                  |       | <b>96,22,08,757</b> | <b>41,79,60,983</b>   | <b>1,38,01,69,740</b> | <b>1,43,91,19,609</b> |
| <b>Net Asset Value</b>                         |       |                     |                       | <b>31,39,88,743</b>   | <b>39,86,99,603</b>   |
| <b>Number of ordinary shares</b>               |       |                     |                       | <b>3,52,18,055</b>    | <b>3,52,18,055</b>    |
| <b>Net Asset Value Per Share</b>               |       |                     |                       | <b>8.92</b>           | <b>11.32</b>          |

The accompanying notes form an integral part of these financial statements

  
Accounts Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

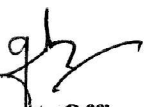
Dated: 5 April 2026  
Place: Dhaka

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

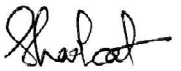
(Amount in Taka)

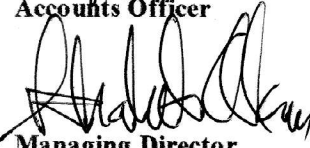
| Particulars                                                           | Note  | Unit-1             | Unit-2               | Total                | Total                |
|-----------------------------------------------------------------------|-------|--------------------|----------------------|----------------------|----------------------|
|                                                                       |       | 31st March 2026    | 31st March 2026      | 31st March 2026      | 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          |
| <b>Gross Profit</b>                                                   |       | <b>(39,44,618)</b> | <b>(1,28,77,889)</b> | <b>(1,68,22,508)</b> | <b>(60,71,021)</b>   |
| <b>Less: Operating Expenses:</b>                                      |       | <b>23,541</b>      | <b>52,76,591</b>     | <b>53,00,132</b>     | <b>23,11,507</b>     |
| 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            |
| <b>Operating Profit</b>                                               |       | <b>(39,68,159)</b> | <b>(1,81,54,481)</b> | <b>(2,21,22,641)</b> | <b>(83,82,528)</b>   |
| Add: Interest Income                                                  |       | -                  | -                    | -                    | -                    |
| Less: Financial Expenses                                              | 20.00 | 48,85,041          | 77,51,014            | 1,26,36,055          | 1,34,04,824          |
| <b>Profit before WPPF</b>                                             |       | <b>(88,53,200)</b> | <b>(2,59,05,494)</b> | <b>(3,47,58,696)</b> | <b>(2,17,87,352)</b> |
| Less: Provision for WPPF (5% of PBT)<br>after charging such expenses) |       | -                  | -                    | -                    | -                    |
| <b>Profit before Tax</b>                                              |       | <b>(88,53,200)</b> | <b>(2,59,05,494)</b> | <b>(3,47,58,696)</b> | <b>(2,17,87,352)</b> |
| <b>Less: Provision for Income Tax</b>                                 |       | <b>(62,576)</b>    | <b>12,46,239</b>     | <b>11,83,662</b>     | <b>8,62,914</b>      |
| Current Tax Expense                                                   | 13.01 | -                  | 12,12,425            | 12,12,425            | 3,67,868             |
| Deferred Tax (Income)/Expense                                         | 13.02 | <b>(62,576)</b>    | <b>33,814</b>        | <b>(28,763)</b>      | <b>4,95,045</b>      |
| <b>Net Profit after Tax</b>                                           |       | <b>(87,90,624)</b> | <b>(2,71,51,733)</b> | <b>(3,59,42,358)</b> | <b>(2,26,50,266)</b> |
| 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          |
| <b>Earnings Per Share (EPS)</b>                                       |       |                    |                      | <b>(1.02)</b>        | <b>(0.64)</b>        |

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      |
| <b>A. Cash Flows from Operating Activities</b>                           |  | <b>1,26,28,097</b>   | <b>1,89,06,060</b>   |
| 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>B. Cash Flows from Investing Activities</b>                           |  | -                    | -                    |
| Acquisition of Property, Plant & Equipment                               |  | -                    | -                    |
| <b>C. Cash Flows from Financing Activities</b>                           |  | <b>(1,26,36,055)</b> | <b>(1,90,40,201)</b> |
| 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            |
| <b>D. Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b> |  | <b>(7,958)</b>       | <b>(1,34,141)</b>    |
| <b>E. Cash &amp; Cash Equivalents at the beginning of the period</b>     |  | <b>22,51,347</b>     | <b>20,68,019</b>     |
| <b>F. Cash &amp; Cash Equivalents at the end of the period (D+E)</b>     |  | <b>22,43,389</b>     | <b>19,33,878</b>     |
| <b>G Break-up of Cash and Cash Equivalents</b>                           |  |                      |                      |
| Cash in Hand                                                             |  | -                    | -                    |
| Cash at Banks                                                            |  | 22,43,389            | 19,33,878            |
|                                                                          |  | <b>22,43,389</b>     | <b>19,33,878</b>     |
| 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          |
| <b>Net Operating Cash Flow Per Share</b>                                 |  | <b>0.36</b>          | <b>0.54</b>          |

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)       |
| <b>Balance as of 31st March 2026</b>       | <b>35,21,80,550</b> | <b>42,00,166</b> | <b>72,02,20,469</b> | <b>(76,26,12,443)</b> | <b>31,39,88,744</b> |

**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)       |
| <b>Balance as of 31st March 2025</b>       | <b>35,21,80,550</b> | <b>42,00,166</b> | <b>72,16,02,621</b> | <b>(43,05,12,199)</b> | <b>64,74,71,136</b> |

  
Accounts Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

Dated: 5 April 2026

Place: Dhaka