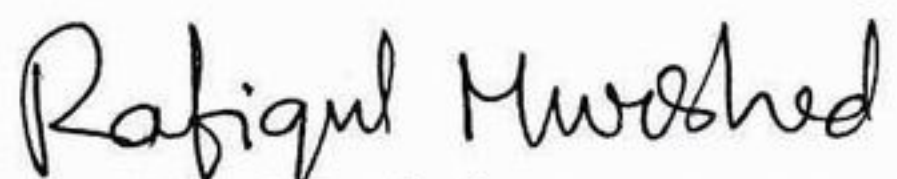


**MIRACLE INDUSTRIES LIMITED**  
113/B, Tejgoan I/A, Dhaka-1208  
**STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
As at 31 March, 2015

| PARTICULARS                                         | As at March 31,<br>2015 | As at June 30,<br>2014 |
|-----------------------------------------------------|-------------------------|------------------------|
| <b>I. SOURCES OF FUND</b>                           |                         |                        |
| <b>A. SHARE HOLDERS' FUND :</b>                     | <b>360,812</b>          | 353,891                |
| <b>Authorised Share Capital (50,000,000 Shares)</b> | <b>500,000</b>          | 500,000                |
| Issued, Subscribed & Paid-up Share Capital          | 253,581                 | 241,506                |
| Tax Holiday Reserve                                 | 76,575                  | 76,575                 |
| Capital Reserve                                     | 4,354                   | 4,354                  |
| Retained Earnings                                   | 26,302                  | 31,456                 |
| <b>B. LONG-TERM LIABILITIES:</b>                    | <b>31,915</b>           | 39,475                 |
| Long Term Loan (HBL)                                | 31,915                  | 39,475                 |
| <b>C. TOTAL SOURCES OF FUND (A+B)</b>               | <b>392,726</b>          | 393,365                |
| <b>II. APPLICATION OF FUND</b>                      |                         |                        |
| <b>D. NON-CURRENT ASSETS:</b>                       | <b>321,411</b>          | 316,851                |
| Property, Plant & Equipment                         | 319,632                 | 314,595                |
| Investment In Share                                 | 772                     | 772                    |
| Loan processing Fees(HBL)                           | 1,007                   | 1,484                  |
| <b>E. CURRENT ASSETS:</b>                           | <b>708,996</b>          | 718,594                |
| Inventories                                         | 331,812                 | 361,425                |
| Advance Income Tax                                  | 211,082                 | 203,853                |
| Advance, Deposits & Prepayment                      | 42,317                  | 26,834                 |
| Accounts Receivables                                | 118,716                 | 122,396                |
| Cash & Bank Balance                                 | 5,069                   | 4,087                  |
| <b>F. CURRENT LIABILITIES:</b>                      | <b>637,680</b>          | 642,080                |
| Creditor for Goods                                  | 19,185                  | 32,300                 |
| Creditor for Expenses                               | 29,161                  | 36,511                 |
| Creditors for others Finance                        | 9,909                   | 9,909                  |
| Workers Profit Participation fund                   | 3,302                   | 2,742                  |
| Provision for Income Tax                            | 50,589                  | 46,862                 |
| Dividend ( Unclaim )                                | 2,439                   | 2,439                  |
| Short Term Bank Loan                                | 156,418                 | 153,763                |
| Others Short Term Loan                              | 366,677                 | 357,552                |
| <b>G. WORKING CAPITAL: (E-F)</b>                    | <b>71,315</b>           | 76,514                 |
| <b>I. TOTAL APPLICATION OF FUND (D+G)</b>           | <b>392,726</b>          | 393,365                |
| <b>J. Net Asset Value per Share</b>                 | 14.23                   | 14.65                  |

Dated: Dhaka  
The April 22, 2015

  
(Md. Amirul Islam)  
Chief Financial Officer (Current charge)

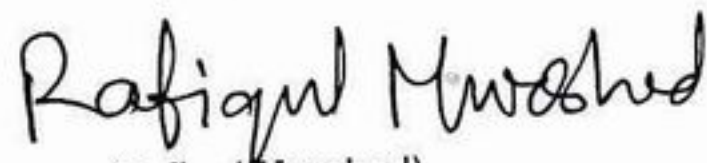
  
(Rafiqul Murshed)  
Managing Director

**MIRACLE INDUSTRIES LIMITED**  
113/B, Tejgoan I/A, Dhaka-1208  
**STATEMENT OF COMPREHENSIVE INCOME (Un-Audited)**  
For the Third Quarter ended March 31, 2015

| Particulars                                      | July 2014 to<br>March 2015 | July 2013 to<br>March 2014 | Jan 2015 to<br>March 2015 | Jan 2014 to<br>March 2014 |
|--------------------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| A. TURNOVER                                      | 511,428                    | 340,498                    | 125,865                   | 106,876                   |
| B. COST OF GOODS SOLD                            | 429,330                    | 283,907                    | 104,808                   | 88,761                    |
| C. GROSS PROFIT (A-B)                            | 82,098                     | 56,591                     | 21,057                    | 18,115                    |
| D. ADMINISTRATIVE & GENERAL EXPS.                | 23,372                     | 16,543                     | 5,199                     | 5,330                     |
| E. SELLING & DISTRIBUTION EXPS.                  | 17,181                     | 10,499                     | 2,358                     | 3,643                     |
| F. TOTAL ADMIN, GENERAL & SELLING EXPS. (D+E)    | 40,553                     | 27,042                     | 7,557                     | 8,974                     |
| G. OPERATING PROFIT/ (LOSS) (C-F)                | 41,544                     | 29,549                     | 13,500                    | 9,142                     |
| H. LESS: FINANCIAL EXPENSES                      | 30,336                     | 24,069                     | 8,308                     | 7,960                     |
| I. ADD: OTHER INCOME                             | -                          | 74                         | -                         | 74                        |
| J. PROFIT/(LOSS) BEFORE WPPF (G-H+I)             | 11,208                     | 5,554                      | 5,192                     | 1,256                     |
| K. Less: Provision for WPPF @ 5% on Net Profit   | 560                        | 264                        | 260                       | 60                        |
| L. NET PROFIT/(LOSS) BEFORE TAX (J-K)            | 10,648                     | 5,290                      | 4,933                     | 1,196                     |
| M. LESS: PROVISION FOR INCOME TAX                | 3,727                      | 1,984                      | 1,726                     | 449                       |
| N. NET PROFIT/(LOSS) AFTER TAX (L-M)             | 6,921                      | 3,306                      | 3,206                     | 748                       |
| Retained Earnings-Opening Balance                | 31,456                     | 37,125                     | 35,171                    | 39,698                    |
| Add: Retained Earnings during the period         | 6,921                      | 3,306                      | 3,206                     | 748                       |
| total Retained Earnings                          | 38,377                     | 40,431                     | 38,377                    | 40,446                    |
| Less: Stock Dividend (Bonus Share)               | (12,075)                   | (11,500)                   | (12,075)                  | (11,500)                  |
| Retained Earnings- Balance to be Carried Forward | 26,302                     | 28,931                     | 26,302                    | 28,945                    |
| EPS (After Income Tax Provision)                 | 0.27                       | 0.14                       | 0.13                      | 0.03                      |

Dated: Dhaka  
The April 22, 2015

  
(Md. Amirul Islam)  
Chief Financial Officer (Current Charge)

  
(Rafiqul Murshed)  
Managing Director

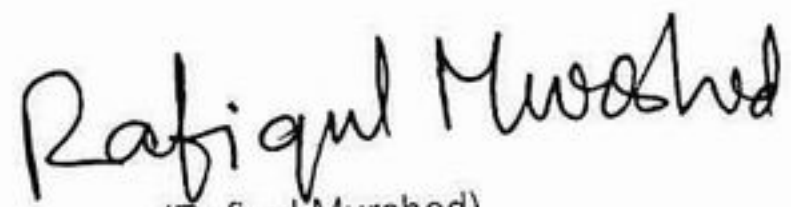
**MIRACLE INDUSTRIES LTD.**  
**CASH FLOW STATEMENT (UN AUDITED)**  
For the Third Quarter ended March 31, 2015

|                                                              | July, 2014 to<br>Mar, 2015 | July, 2013 to<br>Mar, 2014 |
|--------------------------------------------------------------|----------------------------|----------------------------|
| <b>Cash Flows from Operating Activities :</b>                |                            |                            |
| Collection from Sales                                        | 515,108                    | 347,618                    |
| Payment for costs & Expenses                                 | (492,906)                  | (287,634)                  |
| Payment of Income Tax                                        | (7,229)                    | (9,720)                    |
| Payment of Interest                                          | (8,308)                    | (7,836)                    |
| <b>Net Cash inflows/(Outflows) from Operating Activities</b> | <b>6,665</b>               | <b>42,428</b>              |
| <b>Cash Flows From Investing Activities:</b>                 |                            |                            |
| Acquisition of Property, Plant & Equipment                   | (9,903)                    | (30)                       |
| Civil Construction Work-in-progress                          | -                          | -                          |
| <b>Net Cash Used by Investing Activities</b>                 | <b>(9,903)</b>             | <b>(30)</b>                |
| <b>Cash Flows from Financing Activities:</b>                 |                            |                            |
| Short Term Bank Loan                                         | 2,655                      | 59                         |
| Long Term Loan                                               | (7,560)                    | (6,472)                    |
| Others Short Term Loan                                       | 9,125                      | (35,713)                   |
| <b>Net Cash Inflows/(Outflows) from Financing Activities</b> | <b>4,219</b>               | <b>(42,125)</b>            |
| <b>Net Cash Increase/(Decrease) during the period</b>        | <b>982</b>                 | <b>273</b>                 |
| <b>Cash and Cash Equivalent - Opening Balances</b>           | <b>4,087</b>               | <b>171</b>                 |
| <b>Cash and Cash Equivalent - Closing Balance</b>            | <b>5,069</b>               | <b>444</b>                 |
| <b>Net Operating Cash Flow Per Share</b>                     | <b>0.26</b>                | <b>1.76</b>                |

Dated: Dhaka  
The April 22, 2015



(Md. Amirul Islam)  
Chief Financial Officer (current charge)

  
(Rafiqul Murshed)  
Managing Director

**MIRACLE INDUSTRIES LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
For the Third Quarter ended March 31, 2015

| PARTICULARS                                  | SHARE CAPITAL | TAX HOLIDAY RESERVE | CAPITAL RESERVE | RETAINED EARNINGS | TOTAL   |
|----------------------------------------------|---------------|---------------------|-----------------|-------------------|---------|
| Balance at July 01, 2014                     | 241,506       | 76,575              | 4,354           | 31,456            | 353,891 |
| Net profit/(Loss) for the period (after tax) |               |                     |                 | 6,921             | 6,921   |
| Stock Dividend                               | 12,075        |                     |                 | (12,075)          | -       |
| Balance at 31.03.2015                        | 253,581       | 76,575              | 4,354           | 26,302            | 360,812 |

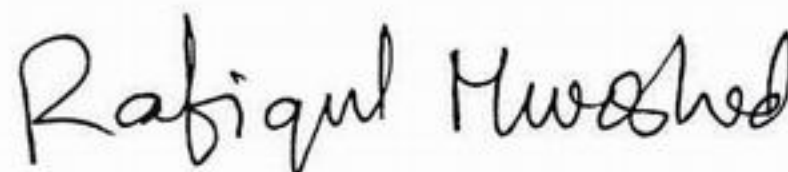
**MIRACLE INDUSTRIES LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
For the Third Quarter ended March 31, 2014

| PARTICULARS                                  | SHARE CAPITAL | TAX HOLIDAY RESERVE | CAPITAL RESERVE | RETAINED EARNINGS | TOTAL   |
|----------------------------------------------|---------------|---------------------|-----------------|-------------------|---------|
| Balance at July 01, 2013                     | 230,006       | 76,575              | 4,354           | 37,125            | 348,060 |
| Net profit/(Loss) for the period (after tax) |               |                     |                 | 3,306             | 3,306   |
| Stock Dividend                               | 11,500        |                     |                 | (11,500)          | -       |
| Balance at 31.03.2014                        | 241,506       | 76,575              | 4,354           | 28,931            | 351,366 |

Dated: Dhaka  
The April 22, 2015



(Md. Amirul Islam)  
Chief Financial Officer (Current charge)



(Rafiqul Murshed )  
Managing Director