

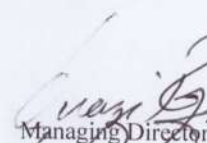
LEGACY FOOTWEAR LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS on 30 September 2023

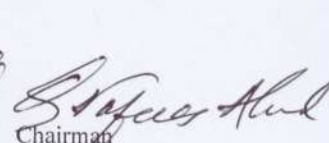
Particulars	Note	(Figures in BDT)	
		30-Sep-2023	30-Jun-2023
ASSETS			
Non Current Assets			
Property, Plant and Equipment's	2.00	269,338,131	272,131,280
Capital Work in Progress(CWIP)	3.00	269,186,131	271,979,280
Long Term Security Deposit	4.00	-	-
		152,000	152,000
Current Assets			
Stock & Stores	5.00	264,367,668	383,256,670
Advance & Pre-Payments	6.00	9,326,322	3,720,850
Temporary Loan	7.00	25,643,004	14,369,110
Accounts Receivable	8.00	4,900,000	4,900,000
Cash & Bank Balances	9.00	13,556,275	13,387,325
		210,942,067	346,879,385
Total Assets		533,705,799	655,387,950
EQUITY AND LIABILITIES			
Equity			
Share Capital	10.00	477,976,711	482,036,595
Tax Holiday Reserve		430,799,800	430,799,800
Revaluation Surplus	11.00	6,476,131	6,476,131
Retained Earnings/(Deficit)	12.00	115,393,669	115,393,669
		(74,692,889)	(70,633,005)
Non Current Liabilities			
Workers Participation Fund	13.00	23,048,921	23,109,559.00
Deferred Tax Liability	14.00	301,509	301,509
		22,747,412	22,808,050
Current Liabilities			
Long Term Loan (Current Portion)	15.00	32,680,167	150,241,796.00
Accounts Payable	16.00	-	116,647,304
Liability for Expenses	17.00	1,510,396	1,510,396
Unclaimed Dividend	18.00	1,737,958	2,665,556
Provision for Income Tax	19.00	2,780,960	2,780,960
		26,650,853	26,637,580
Total Equity & Liabilities		533,705,799	655,387,950
Net Asset Value per share (NAVPS)	27.00	11.10	11.19

Accompanying notes form an integral part of these Financial Statements


CFO


Company Secretary (c.c)


Managing Director


Chairman

Place: Dhaka, Bangladesh
Dated:

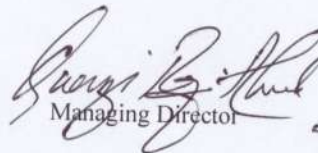
LEGACY FOOTWEAR LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN_AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2023

Particulars	Notes	(Figures in BDT)	
		01 July, 2023 To 30 September, 2023	01 July, 2022 To 30 September, 2022
Turnover	19.00	368,950	502,935
Less: Cost of Goods Sold	20.00	(3,223,934)	(647,015)
Gross Profit /(Loss)		(2,854,984)	(144,080)
Administrative Expenses	21.00	(1,175,356)	(1,053,654)
Selling & Distribution Expenses	22.00	(26,000)	(115,382)
Financial Expenses	23.00	(104,649)	(6,952,615)
Abnormal (Income)/ Loss	24.00	-	-
		(1,306,005)	(8,121,651)
Operating Profit/(Loss)		(4,160,989)	(8,265,731)
Add : Other Income	24.00	53,740	-
Net Profit /(Loss) before Tax and WPF		(4,107,249)	(8,265,731)
Less : Provision for Workers participation Fund	13.00	-	-
Net Profit /(Loss) before Tax		(4,107,249)	(8,265,731)
Less: (Tax Expense)/Tax Income		47,365	147,111
Current Tax from Operational Income	18.10	13,273	3,018
Deferred Tax expense/(income)	14.00	(60,638)	(150,129)
Net Profit/(Loss) after tax		(4,059,884)	(8,118,620)
Other Comprehensive Income		-	-
Revaluation surplus of Property, Plant and Equipments		-	-
Deferred tax income/(expenses) on revaluation		-	-
Total comprehensive income for the period		(4,059,884)	(8,118,620)
Basic Earnings Per Share (EPS)	26.00	(0.09)	(0.62)

Accompanying notes form an integral part of this Financial Statement


CFO


Company Secretary (c.c)

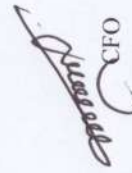

Managing Director


Chairman

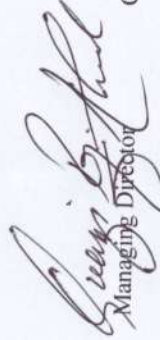
LEGACY FOOTWEAR LIMITED
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (UN-AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2023

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in Taka
Balance as at 01 Jul, 2023	430,799,800	115,393,669	6,476,131	(70,633,005)	482,036,595
Profit for the year	-	-	-	(4,059,884)	(4,059,884)
Balance as at 30 Sep, 2023	430,799,800	115,393,669	6,476,131	(74,692,889)	477,976,711

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in Taka
Balance as at 30 Jun, 2022	130,799,800	64,790,813	6,476,131	(73,522,456)	128,544,288
Addition During the year	300,000,000	59,919,899	-	-	359,919,899
Deferred tax on revaluation surplus	-	(9,767,608)	-	-	(9,767,608)
Transfer of reserve to retained earnings	-	450,565	-	(450,565)	-
Profit for the year	-	-	-	3,340,016	3,340,016
Balance as at 30 Jun, 2023	430,799,800	115,393,669	6,476,131	(70,633,005)	482,036,595


CFO


Company Secretary (c.c)


Managing Director

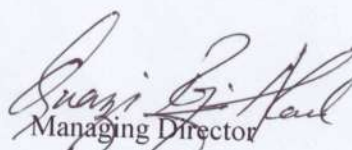

Chairman

LEGACY FOOTWEAR LIMITED
STATEMENT OF CASH FLOWS ((UN_AUDITED))
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2023

Particulars	Notes	(Figures in BDT)	
		30-Sep-2023	30-Jun-2023
Cash flow from Operating Activities: (A)			
Cash receipts from customers and others	28.00	200,000	1,853,635
Cash receipts from others		53,740	421,000
Cash paid to suppliers, employees and others	29.00	(8,106,211)	(3,004,140)
Advance Income Tax Paid		(11,273,894)	-
Financial Expenses		(104,649)	(6,531)
Net cash flow from Operating Activities:		(19,231,014)	(736,036)
Cash flow from Investing Activities: (B)			
Acquisition of Property, Plant and Equipmeents	31.00	(59,000)	(14,633,551)
Proceeds from sale of Property, Plant and Equipmeents		-	-
Net cash flow from Investing Activities:		(59,000.00)	(14,633,551.00)
Cash flow from Financing Activities: (C)			
Share Capital		-	300,000,000
Temporary Loan		-	3,300,000
Dividends Paid in the Year			
Loan paid to Bank		(116,647,304)	
Net cash flow from Financing Activities		(116,647,304)	303,300,000
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		(135,937,318)	287,930,413
(e) Opening Cash & Bank Balances		346,879,385	58,948,972
Cash & cash equivalents at the end of the period		210,942,067	346,879,385
Net Operating Cash Flow per Share (NOCFPS)	28.00	(0.45)	(0.02)


CFO


Company Secretary (c.c)


Managing Director


Chairman