

**LEGACY FOOTWEAR PLC**  
**STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS on 31 December 2023**

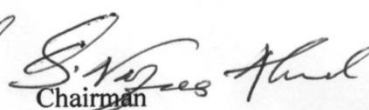
Particulars	Note	(Figures in BDT)	
		31-Dec-2023	30-Jun-2023
<b>ASSETS</b>			
<b>Non Current Assets</b>			
Property, Plant and Equipment's	5.00	274,738,532	271,979,280
Investment	6.00	980,000	-
Long Term Security Deposit	7.00	152,000	152,000
<b>Current Assets</b>			
Stock & Stores	8.00	17,340,882	3,720,850
Advance & Pre-Payments	9.00	14,937,449	14,369,110
Temporary Loan	10.00	4,900,000	4,900,000
Accounts & Other Receivable	11.10	11,237,127	13,387,325
Cash & Bank Balances	12.00	194,202,924	346,879,385
<b>Total Assets</b>		<b>518,488,914</b>	<b>655,387,950</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share Capital	13.00	430,799,800	430,799,800
Tax Holiday Reserve		6,476,131	6,476,131
Revaluation Surplus	14.00	115,393,669	115,393,669
Retained Earnings/(Deficit)	15.00	(77,098,054)	(70,633,005)
<b>Non Current Liabilities</b>			
Workers Participation Fund	16.00	301,509	301,509
Deferred Tax Liability	17.00	22,685,888	22,808,050
<b>Current Liabilities</b>			
Long Term Loan (Current Portion)	18.00	-	116,647,304
Accounts & Other Payable	19.00	1,954,271	2,283,396
Liability for Expenses	20.00	1,496,489	2,592,556
Unclaimed Dividend	21.00	431,804	2,080,960
Provision for Income Tax	22.00	16,047,407	26,637,580
<b>Total Equity &amp; Liabilities</b>		<b>518,488,914</b>	<b>655,387,950</b>
<b>Net Asset Value per share (NAVPS)</b>	31.00	<b>11.04</b>	<b>11.19</b>

Accompanying notes form an integral part of these Financial Statements

  
CFO

  
Company Secretary (c.c)

  
Managing Director

  
Chairman

Place: Dhaka, Bangladesh  
Dated:

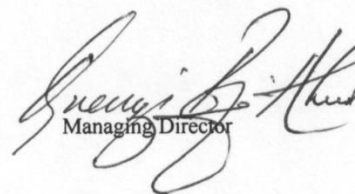
**LEGACY FOOTWEAR PLC**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE 2ND QUARTER ENDED DECEMBER 31, 2023**

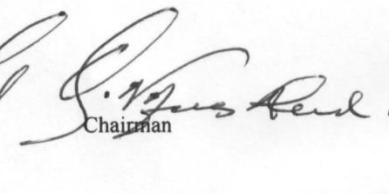
Particulars	Notes	(Figures in BDT)			
		01 July, 2023 To 31 December, 2023	01 July, 2022 To 31 December, 2022	01 October, 2023 To 31 December, 2023	01 October, 2022 To 31 December, 2022
Turnover	23.00	871,000	915,620	502,050	412,685
Less: Cost of Goods Sold	24.00	(6,817,740)	(2,573,018)	(3,593,806)	(1,926,003)
<b>Gross Profit /(Loss)</b>		<b>(5,946,740)</b>	<b>(1,657,398)</b>	<b>(3,091,756)</b>	<b>(1,513,318)</b>
<b>Less: Expenses</b>		<b>(3,320,805)</b>	<b>(9,001,006)</b>	<b>(2,014,800)</b>	<b>(879,355)</b>
Administrative Expenses	25.00	(3,061,742)	(1,915,601)	(1,886,386)	(861,947)
Selling & Distribution Expenses	26.00	(74,645)	(132,790)	(48,645)	(17,408)
Financial Expenses	27.00	(184,418)	(6,952,615)	(79,769)	-
Operating Profit/(Loss)		(9,267,545)	(10,658,404)	(5,106,556)	(2,392,673)
Add : Other Income	28.00	3,404,670	-	3,350,930	-
<b>Net Profit /(Loss) before Tax and WPF</b>		<b>(5,862,875)</b>	<b>(10,658,404)</b>	<b>(1,755,626)</b>	<b>(2,392,673)</b>
Less : Provision for Workers participation Fund	16.00	-	-	-	-
<b>Net Profit /(Loss) before Tax</b>		<b>(5,862,875)</b>	<b>(10,658,404)</b>	<b>(1,755,626)</b>	<b>(2,392,673)</b>
<b>Less: (Tax Expense)/Tax Income</b>		<b>561,559</b>	<b>294,821</b>	<b>572,766</b>	<b>147,710</b>
Current Tax from Operational Income	22.10	(683,721)	(5,494)	(755,566)	(2,476)
Deferred Tax (Expense)/Income	17.00	122,162	300,315	182,800	150,186
<b>Net Profit/(Loss) after tax</b>		<b>(5,301,316)</b>	<b>(10,363,583)</b>	<b>(1,182,860)</b>	<b>(2,244,963)</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>		<b>(5,301,316)</b>	<b>(10,363,583)</b>	<b>(1,182,860)</b>	<b>(2,244,963)</b>
<b>Basic Earnings Per Share (EPS)</b>	<b>30.00</b>	<b>(0.12)</b>	<b>(0.79)</b>	<b>(0.03)</b>	<b>(0.17)</b>

Accompanying notes form an integral part of this Financial Statement

  
CFO

  
Company Secretary (c.c)

  
Managing Director

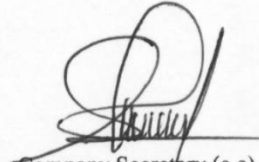
  
Chairman

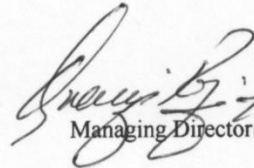
**LEGACY FOOTWEAR PLC**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (UN-AUDITED)**  
**FOR THE 2ND QUARTER ENDED DECEMBER 31, 2023**

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in Taka
Balance as at 01 Jul, 2023	430,799,800.00	115,393,669.40	6,476,131.00	(70,633,005.00)	482,036,595.00
Addition During the year					-
Profit for the year	-	-	-	(5,301,315.90)	(5,301,316.00)
Cash Dividend Paid During the year				(1,163,733.00)	(1,163,733.00)
<b>Balance as at 31 Dec, 2023</b>	<b>430,799,800.00</b>	<b>115,393,669.40</b>	<b>6,476,131.00</b>	<b>(77,098,053.90)</b>	<b>475,571,546.00</b>

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in Taka
Balance as at 31 July, 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
<b>Balance as at 30 Jun, 2023</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(70,633,005)</b>	<b>482,036,595</b>

  
CFO

  
Company Secretary (c.c.)

  
Managing Director

  
Chairman

**LEGACY FOOTWEAR PLC**  
STATEMENT OF CASH FLOWS ((UN-AUDITED))  
FOR THE 2ND QUARTER ENDED DECEMBER 31, 2023

Particulars	Notes	(Figures in BDT)	
		01 July, 2023 to 31 December, 2023	01 July, 2022 to 31 December, 2022
<b>Cash flow from Operating Activities: (A)</b>			
Cash receipts from customers and others	32.00	3,021,198	884,553
Cash receipts from others		3,404,670	-
Cash paid to suppliers, employees and others	33.00	(18,885,560)	(3,582,945)
Advance Income Tax Paid		(11,842,233)	-
Financial Expenses		(184,418)	-
<b>Net cash flow from Operating Activities:</b>		<b>(24,486,343)</b>	<b>(2,698,392)</b>
<b>Cash flow from Investing Activities: (B)</b>			
Acquisition of Property, Plant and Equipmeents	35.00	(8,913,658)	-
Proceeds from sale of Property, Plant and Equipmeents		-	-
Investment in Subsidiary		(980,000)	-
<b>Net cash flow from Investing Activities:</b>		<b>(9,893,658.00)</b>	<b>-</b>
<b>Cash flow from Financing Activities: (C)</b>			
Share Capital		-	3,300,000
Temporary Loan		-	-
Dividends Paid in the Year		(1,649,156.0)	-
Loan paid to Bank		(116,647,304)	-
<b>Net cash flow from Financing Activities</b>		<b>(118,296,460)</b>	<b>3,300,000</b>
Net changes increase/(decrease) in cash and cash equivalents (A+B+C) -		(152,676,461)	601,608
(e) Opening Cash & Bank Balances		346,879,385	58,948,972
<b>Cash &amp; cash equivalents at the end of the period</b>		<b>194,202,924</b>	<b>59,550,580</b>
Net Operating Cash Flow per Share (NOCFPS)	32.00	(0.57)	(0.21)

  
CFO

  
Company Secretary (c.c)

  
Managing Director

  
Chairman