


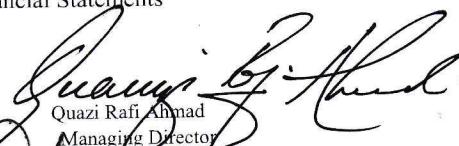
LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 December, 2024

Particulars	Note	(Figures in BDT)	
		31-Dec-2024	30-Jun-2024
ASSETS			
Non Current Assets		317,461,637	301,273,624
Property, Plant and Equipment's	4.00	268,248,414	273,126,624
Intangible Assets	Annex- I	1,518,814	1,679,571
Capital Work In Progress and In Transit	5.00	35,135,000	22,245,000
Right-of-use (ROU) assets	6.00	2,202,709	2,472,429
Investment in Marketable Securities	7.00	9,606,700	1,000,000
Long Term Security Deposit	8.00	750,000	750,000
Current Assets		218,920,450	231,000,505
Inventories	9.00	25,805,866	24,392,235
Accounts Receivable	10.00	23,198,721	28,489,290
Advances, Deposits & Prepayments	11.00	12,614,490	25,626,215
Cash and Cash Equivalents	12.00	157,301,373	152,492,765
Total Assets		536,382,087	532,274,129
EQUITY AND LIABILITIES			
Equity		481,108,015	483,764,157
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	(71,561,585)	(68,905,443)
Non Controlling Interest	16.00	35,445	20,680
Non Current Liabilities		24,409,555	24,590,859
Workers Participation Fund	17.00	289,095	258,647
Lease liability (non-current portion)	18.00	1,584,604	1,681,741
Deferred Tax Liability	19.00	22,535,856	22,650,471
Current Liabilities		30,829,072	23,898,433
Lease liability (current portion)	18.00	283,613	363,017
Trade & Other Payable	20.00	6,434,834	2,898,142
Liability for Expenses	21.00	4,016,757	1,937,249
Loan & Advance	22.00	297,380	297,380
Unclaimed Dividend	23.00	734,800	734,800
Provision for Income Tax	24.00	19,061,688	17,667,845
Total Equity & Liabilities		536,382,087.000	532,274,129.000
Net Asset Value per share (NAVPS)	34.00	11.17	11.19


Accompanying notes form an integral part of these Financial Statements


 Quazi Nafees Ahmed
 Chairman


 Md. Hasan Warasul Alam
 Nominee Director


 Quazi Rafi Ahmad
 Managing Director

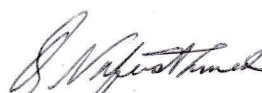

 Md. Mamun Hossain
 Chief Financial Officer



 Shah Alam Swapan
 Company Secretary

LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
For the 2nd Quarter ended December 31, 2024

Particulars	Notes	6 Months (Amount in BDT)		3 Months (Amount in BDT)	
		July-Dec-2023		Oct-Dece-2023	
		July-Dec-2024	(Solo)	Oct-Dece-2024	(Solo)
Turnover	25	19,170,353	871,000	10,215,460	368,950
Less: Cost of Goods Sold	26	(16,720,800)	(6,817,740)	(8,386,523)	(3,223,934)
Gross Profit /(Loss)		2,449,553	(5,946,740)	1,828,937	(2,854,984)
Administrative Expenses	27	(5,456,291)	(3,061,742)	(2,846,763)	(1,175,356)
Selling & Distribution Expenses	28	(71,550)	(74,645)	(14,298)	(26,000)
Bank Charges & Commission	29	(180,056)	(184,418)	(121,840)	(104,649)
Operating Profit/(Loss)		(3,258,344)	(9,267,545)	(1,153,964)	(4,160,989)
Other Income	30	4,882,098	3,404,670	2,438,225	53,740
Net Profit /(Loss) before Tax and WPF		1,623,755	(5,862,875)	1,284,261	(4,107,249)
Provision for Workers participation Fund		(30,448)	-	(30,448)	-
Net Profit /(Loss) before Tax		1,593,307	(5,862,875)	1,253,813	(4,107,249)
Current Tax from Operational Income	31	(1,393,843)	(683,721)	(503,076)	(13,273)
Deferred Tax (Expense)/Income		114,615	1,245,280	114,615	60,638
Net Profit/(Loss) after tax		314,079	(5,301,316)	865,352	(4,059,884)
Non-Controlling Interest		(6,282)	-	(17,307)	-
Net Income for the Period		307,797	(5,301,316)	848,045	(4,059,884)
Basic Earnings Per Share (EPS)	33	0.01	(0.12)	0.02	(0.09)


Accompanying notes form an integral part of this Financial Statement


Quazi Nafees Ahmed
Chairman


Md. Hasan Warasul Alam
Nominee Director

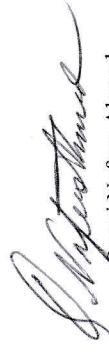

Quazi Rafi Ahmad
Managing Director


Md. Mamun Hossain
Chief Financial Officer


Shah Alam Swapan
Company Secretary

LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (UN-AUDITED)
For the 2nd Quarter ended December 31, 2024


Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in Taka
Balance as at 01 Jul, 2024	430,799,800.00	115,393,669.00	6,476,131.00	(68,904,763.00)	483,764,837.00
Addition During the year	-	-	-	298,633.00	298,633.00
Profit for the year	-	-	-	(2,955,455.00)	(2,955,455.00)
Cash Dividend Paid During the year	-	-	-	(71,561,585.00)	(71,561,585.00)
Balance as at 31 Dec, 2024	430,799,800.00	115,393,669.00	6,476,131.00	(71,561,585.00)	481,108,015.00


 Quazi Nafees Ahmed
 Chairman


 Md. Hasan Warasul Alam
 Nominee Director



 Quazi Rafiq Ahmad
 Managing Director

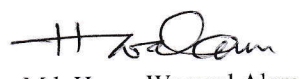

 Md. Mamin Hossain
 Chief Financial Officer

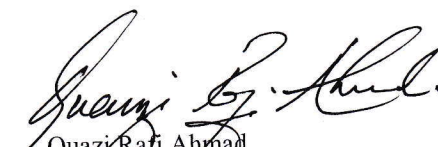

 Shah Alam Swapan
 Company Secretary

LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)
For the 2nd Quarter ended December 31, 2024

Particulars	Notes	(Figures in BDT)	
		July-December 2024	July-December 2023 (Solo)
Cash flow from Operating Activities: (A)			
Cash receipts from customers and others	36.00	24,460,922.00	253,740.00
Cash paid to suppliers, employees and others	37.00	2,192,075.00	(8,106,211.00)
Advance Income Tax Paid	38.00	(888,275.00)	(11,273,894.00)
Bank Charges & Commission		(180,056.00)	(104,649.00)
Net cash flow from Operating Activities:		25,584,666.00	(19,231,014.00)
Cash flow from Investing Activities: (B)			
Acquisition of Property, Plant and Equipment's	39.00	(13,811,000.00)	(59,000.00)
Proceeds from sale of Property, Plant and Equipment's		-	-
Investing into Capital Market		(8,451,194.01)	-
Intangible Assets		-	-
Long Term Security Deposit		-	-
Net cash flow from Investing Activities:		(22,262,194.01)	(59,000.00)
Cash flow from Financing Activities: (C)			
Loan and Advance		1,483,674.00	-
Loan paid to Bank			(116,647,304)
Net cash flow from Financing Activities		1,483,674.00	(116,647,304)
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		4,808,607.99	(135,937,318)
(e) Opening Cash & Bank Balances		152,492,765.00	346,879,385.00
Cash & cash equivalents at the end of the period		157,301,373.00	210,942,067.00
Net Operating Cash Flow per Share (NOCFPS)	35.00	0.59	(0.45)


Quazi Nafees Ahmed
Chairman


Md. Hasan Warasul Alam
Nominee Director


Quazi Rafi Ahmad
Managing Director



Md. Mamun Hossain
Chief Financial Officer

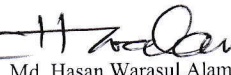

Shah Alam Swapan
Company Secretary

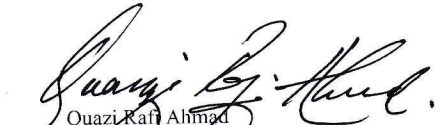
LEGACY FOOTWEAR PLC
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS ON 31 DECEMBER 2024


Particulars	Note	(Figures in BDT)	
		31-Dec-2024	30-Jun-2024
ASSETS			
Non Current Assets		314,437,769.00	298,411,062
Property, Plant and Equipment's	5.00	266,447,255.00	271,756,491
Intangible Assets	Annex- II	1,518,814.00	1,679,571
Capital Work In Progress and In Transit	6.00	35,135,000.00	22,245,000
Investment in Subsidiaries	6.00	980,000.00	980,000
Investment in Marketable Securities	7.00	9,606,700.00	1,000,000
Long Term Security Deposit	8.00	750,000.00	750,000
Current Assets		215,481,025.00	229,913,679
Inventories	9.00	25,121,081.00	23,526,681
Accounts Receivable	11.00	21,133,941.00	28,395,590
Advances, Deposits & Prepayments	10.00	12,523,206.00	25,596,952
Cash and Cash Equivalents	12.00	156,702,797.00	152,394,456
Total Assets		529,918,794.00	528,324,741
EQUITY AND LIABILITIES			
Equity		480,351,218.00	483,730,850
Share Capital	13.00	430,799,800.00	430,799,800
Tax Holiday Reserve		6,476,131.00	6,476,131
Revaluation Surplus	14.00	115,393,669.00	115,393,669
Retained Earnings/(Deficit)	15.00	(72,318,382.00)	(68,938,750)
Non Current Liabilities		22,824,951.00	22,909,118
Workers Participation Fund	16.00	289,095.00	258,647
Deferred Tax Liability	17.00	22,535,856.00	22,650,471
Current Liabilities		26,742,625.00	21,684,773
Trade & Other Payable	18.00	4,952,569.00	1,480,000
Liability for Expenses	19.00	2,252,223.00	1,814,698
Unclaimed Dividend	20.00	734,800.00	734,800
Provision for Income Tax	21.00	18,803,033.00	17,655,275
Total Equity & Liabilities		529,918,794.00	528,324,741
Net Asset Value per share (NAVPS)	30.00	11.15	11.23

The annexed notes are integral part of these Financial Statements.


Quazi Nafees Ahmed
Chairman


Md. Hasan Warasul Alam
Nominee Director


Quazi Rafi Ahmad
Managing Director


Md. Mamon Hossain
Chief Financial Officer

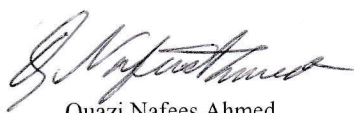

Shah Alam Swapan
Company Secretary

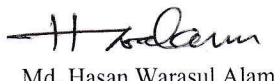
Signed in terms of our separate report of even date.

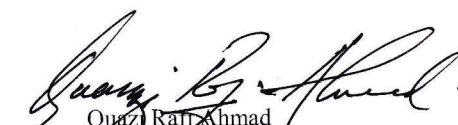
LEGACY FOOTWEAR PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
For the 2nd Quarter ended December 31, 2024

Particulars	Notes	6 Months (Amount in BDT)		3 Months (Amount in BDT)	
		July-Dec-2024	July-Dec-2023	Oct-Dece-2024	Oct-Dece-2023
Sales Revenue	22.00	11,269,468	871,000	5,947,494	502,050
Less: Cost of Goods Sold	23.00	(10,650,579)	(6,817,740)	(4,606,583)	(3,593,806)
Gross Profit/(Loss)		618,889	(5,946,740)	1,340,911.00	(3,091,756.00)
Administrative Expenses	24.00	(4,733,961)	(3,061,742)	(2,484,012)	(1,886,386)
Selling & Distribution Expenses	25.00	(61,550)	(74,645)	(10,548)	(48,645)
Financial Expenses	26.00	(66,062)	(184,418)	(64,524)	(79,769)
Operating Profit/(Loss)		(4,242,684)	(9,267,545)	(1,218,173.00)	(5,106,556.00)
Other Income	27.00	4,882,098	3,404,670	2,438,225.00	3,350,930
Net Profit/(Loss) before Tax and WPF		639,414	(5,862,875)	1,220,052.00	(1,755,626.00)
Provision for Workers participation Fund	16.00	(30,448)	-	(30,448.00)	-
Net Profit/(Loss) before Tax		608,966	(5,862,875)	1,189,604.00	(1,755,626.00)
Current Tax from Operational Income	28.00	(1,147,758)	683,721	(527,921)	752,566
Deferred Tax (Expense)/Income	17.00	114,615	(122,162)	(201,156)	(182,800)
Net Profit/(Loss) after tax		(424,177)	(5,301,316)	460,527	(1,185,860)
Basic Earnings Per Share (EPS)	29.00	(0.01)	(0.12)	0.01	(0.03)

The annexed notes are integral part of these Financial Statements.


Quazi Nafees Ahmed
Chairman


Md. Hasan Warasul Alam
ominee Director


Quazi Rafiq Ahmad
Managing Director


Md. Mamun Hossain
Chief Financial Officer


Shah Alam Swapan
Company Secretary

Signed in terms of our separate report of even date.

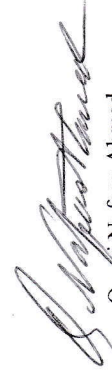
Dhaka, Bangladesh
Dated: 29 January, 2024


LEGACY FOOTWEAR PLC
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (UN-AUDITED)
For the 2nd Quarter ended December 31, 2024

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in Taka
Balance as at 01 Jul, 2024	430,799,800	115,393,669	6,476,131	(68,938,750)	483,730,850
Profit for the year	-	-	-	(424,177)	(424,177)
Cash Dividend Paid During the year	-	-	-	(2,955,455)	(2,955,455)
	430,799,800	115,393,669	6,476,131	(72,318,382)	480,351,218


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
Profit for the year	-	-	-	(5,301,315.90)	(5,301,316)
Cash Dividend Paid During the year	-	-	-	(1,163,733.00)	(1,163,733)
	430,799,800	115,393,669	6,476,131	(77,098,054)	475,571,546

The annexed notes are integral part of these Financial Statements.


Quazi Nafees Ahmed
Chairman


Md. Hasan Warasul Alam
Nominee Director


Md. Mamun Hossain


Quazi Rafi Ahmadi
Managing Director


Shah Alam Swapan

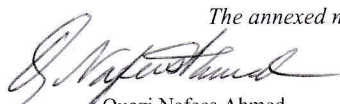
Signed in terms of our separate report of even date.


Dhaka, Bangladesh
Dated: 29 January, 2024

LEGACY FOOTWEAR PLC
STATEMENT OF CASH FLOWS (UN-AUDITED)
For the 2nd Quarter ended December 31, 2024


Particulars	Notes	Amount in BDT	
		July to December 2024-25	July to December 2023-24
Cash flow from Operating Activities: (A)			
Cash receipts from customers	31.00	18,806,117	3,021,198
Cash receipts from others		4,882,098	3,404,670
Cash paid to suppliers, employees and others	nad	3,248,811	(18,885,346)
Income Tax/TDS Paid		(826,254)	(11,842,233)
Financial Expenses		(66,062)	(184,418)
Net cash flow from Operating Activities:		26,044,710	(24,486,129)
Cash flow from Investing Activities: (B)			
Acquisition of Property, Plant and Equipmeents	#####	(13,277,175)	(8,913,658)
Intangible Assets		(8,000)	(8,000)
Investment in Marketable Securities		(8,451,194)	-
Investment in Subsidiary		-	(980,000)
Net cash flow from Investing Activities:		(21,736,369)	(9,901,658)
Cash flow from Financing Activities: (C)			
Dividends Paid in the Year		-	(1,649,156)
Loan paid to Bank		-	(116,647,304)
Net cash flow from Financing Activities		-	(118,296,460)
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		4,308,341	(152,684,247)
(e) Opening Cash & Bank Balances		152,394,456	346,879,385
Cash & cash equivalents at the end of the period		156,702,797	194,195,138
Net Operating Cash Flow per Share (NOCFPS)	31.00	0.60	(0.57)


The annexed notes are integral part of these Financial Statements.


Quazi Nafees Ahmed
Chairman


Md. Hasan Warasul Alam
Nominee Director


Quazi Rafi Ahmad
Managing Director


Md. Mamun Hossain
Chief Financial Officer


Shah Alam Swapan
Company Secretary

Signed in terms of our separate report of even date.

Dhaka, Bangladesh
Dated: 29 January, 2024