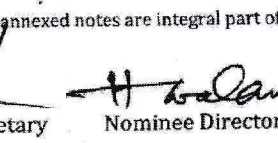
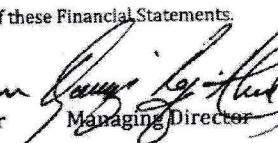


LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

Particulars	Note	(Figures in BDT)	
		30-Sep-25	30-Jun-25
ASSETS			
Non Current Assets		306,115,584	308,766,316
Property, Plant and Equipment's	4.00	302,284,900	304,733,269
Intangible Assets	Annex- II	1,282,554	1,350,057
Right Use of Assets	5.00	1,798,130	1,932,990
Long Term Security Deposit	6.00	750,000	750,000
Current Assets		232,860,344	227,160,607
Inventories	7.00	31,704,420	40,858,270
Investment in Marketable Securities	8.00	44,543,180	13,077,960
Accounts Receivable	9.00	50,840,600	34,017,098
Advances, Deposits & Prepayments	10.00	50,264,243	52,312,502
Cash and Cash Equivalents	11.00	55,507,901	86,894,777
Total Assets		538,975,928	535,926,923
EQUITY AND LIABILITIES			
Equity		484,749,537	482,994,163
Share Capital	12.00	430,799,800	430,799,800
Tax Holiday Reserve		6,476,131	6,476,131
Revaluation Surplus	13.00	115,393,669	115,393,669
Retained Earnings/(Deficit)	14.00	(67,920,063)	(69,675,437)
Non Controlling Interest	15.00	26,482	25,551
Non Current Liabilities		24,401,948	23,738,066
Workers Profit Participation Fund	16.00	569,002	425,283
Lease liability (non-current portion)	17.00	1,168,339	1,276,716
Deferred Tax Liability	18.00	22,664,607	22,036,067
Current Liabilities		29,797,961	29,169,143
Trade & Other Payable	19.00	3,336,825	3,236,790
Liability for Expenses	20.00	4,611,125	4,662,610
Loan & Advance	21.00	153,500	153,500
Unclaimed Dividend	22.00	807,093	807,093
Lease liability (current portion)	17.00	416,265	405,025
Provision for Income Tax	23.00	20,473,153	19,904,125
Total Equity & Liabilities		538,975,928	535,926,923
Net Asset Value per share (NAVPS)	33.00	11.25	11.21

The annexed notes are integral part of these Financial Statements.

 CFO
  Company Secretary
  Nominee Director
  Managing Director
  Chairman

Place: Dhaka, Bangladesh
 Date: 15 November 2025

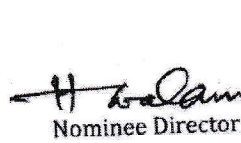
LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED SEPTEMBER 30, 2025

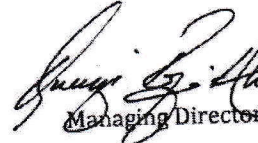
Particulars	Notes	(Amount in BDT)	
		July to September 2025	July to September 2024
Sales Revenue	24.00	21,578,240	8,954,893
Less: Cost of Goods Sold	25.00	(20,877,270)	(8,334,277)
Gross Profit / (Loss)		700,970	620,616
Administrative Expenses	26.00	(2,777,881)	(2,609,527)
Selling & Distribution Expenses	27.00	-	(57,252)
Financial Expenses	28.00	(51,363)	(58,216)
Operating Profit/(Loss)		(2,128,274)	(2,104,379)
Other Income	29.00	5,225,866	2,443,873
Net Profit / (Loss) before Tax and WPF		3,097,592	339,494
Provision for Workers participation Fund		(143,719)	-
Net Profit / (Loss) before Tax		2,953,873	339,494
Less: (Tax Expense)/Tax Income		(1,197,568)	(574,996)
Current Tax from Operational Income	30.00	(569,028)	(890,767)
Deferred Tax (Expense)/Income	18.00	(628,540)	315,771
Net Profit/(Loss) after tax		1,756,305	(235,502)
Non-Controlling Interest		(931)	16,936
Net Income for the Period		1,755,374	(218,566)
Basic Earnings Per Share (EPS)	32.00	0.04	(0.01)

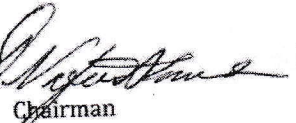
The annexed notes are integral part of these Financial Statements.


CFO


Company Secretary


Nominee Director


Managing Director


Chairman

Place: Dhaka, Bangladesh
Date: 15 November 2025

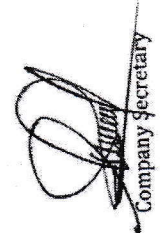
LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in Taka
Balance as at 01 Jul, 2025	430,799,800	115,393,669	6,476,131	(69,675,437)	482,994,163
Profit for the year	-	-	-	1,755,374	1,755,374
Cash Dividend Paid During the year	-	-	-	-	-
Balance as at 30 Sep, 2025	430,799,800	115,393,669	6,476,131	(67,920,063)	484,749,537

LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE YEAR ENDED SEPTEMBER 30, 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	-68,904,763	483,764,837
Addition During the year	-	-	-	-218,577	-218,577
Profit for the year	-	-	-	-287,5459	-287,5459
Cash Dividend Paid During the year	-	-	-	-	-
Balance as at 30 Sep, 2024	430,799,800	115,393,669	6,476,131	(71,998,799)	480,670,801

The annexed notes are integral part of these Financial Statements.


CFO
 Company Secretary


Nominee Director


Managing Director

Chairman

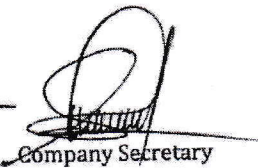
Place: Dhaka, Bangladesh
 Date: 15 November 2025

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

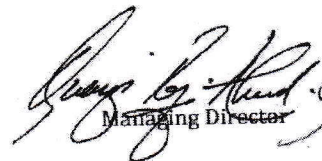
Particulars	Notes	(Figures in BDT)	
		July to September 2025	July to September 2024
Cash flow from Operating Activities: (A)			
Cash receipts from customers	35.00	4,779,298	5,992,089
Cash receipts from others		7,719,817	-
Cash paid to suppliers, employees and others	36.00	(8,839,778)	(6,911,740)
Income Tax/TDS Paid	37.00	-	(490,836)
Financial Expenses		(51,363)	(58,216)
Net cash flow from Operating Activities:		3,607,974	(1,468,703)
Cash flow from Investing Activities: (B)			
Acquisition of Property, Plant and Equipmeents	38.00	(938,542)	(7,885,507)
Intangible Assets		-	-
Long Term Security Deposit		-	-
Investment in Marketable Securities		(33,959,171)	1,000,000
Net cash flow from Investing Activities:		(34,897,713)	(6,885,507)
Cash flow from Financing Activities: (C)			
Legacy Shoes Ltd – NCI at acquisition		-	1,483,674
Loan and Advance		-	-
Dividends Paid in the Year		-	-
Lease Payment		(97,137)	-
Loan paid to Bank		-	-
Net cash flow from Financing Activities		(97,137)	1,483,674
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		(31,386,876)	(6,870,536)
(e) Opening Cash & Bank Balances		86,894,777	152,492,765
Cash & cash equivalents at the end of the period		55,507,901	145,622,229
Net Operating Cash Flow per Share (NOCFPS)	34.00	0.08	(0.03)

The annexed notes are integral part of these Financial Statements.


CFO


Company Secretary


Nominee Director


Managing Director

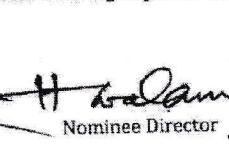

Chairman

Place: Dhaka, Bangladesh
Date: 15 November 2025

LEGACY FOOTWEAR PLC
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS ON 30 SEPTEMBER 2025

Particulars	Note	(Figures in BDT)	
		30-Sep-25	30-Jun-25
ASSETS		303,626,465	306,099,490
Non Current Assets			
Property, Plant and Equipment's	5.00	300,613,911	303,019,433
Intangible Assets	Annex- II	1,282,554	1,350,057
Investment in Subsidiaries	6.00	980,000	980,000
Long Term Security Deposit	7.00	750,000	750,000
		229,311,854	224,549,838
Current Assets			
Inventories	8.00	31,360,373	39,499,068
Investment in Marketable Securities	9.00	44,543,180	13,077,960
Accounts Receivable	10.00	48,087,852	33,159,085
Advances, Deposits & Prepayments	11.00	49,999,066	52,047,325
Cash and Cash Equivalents	12.00	55,321,383	86,766,400
Total Assets		532,938,319	530,649,328
EQUITY AND LIABILITIES		484,431,915	482,722,154
Equity			
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	(68,237,685)	(69,947,446)
Non Current Liabilities		23,233,609	22,461,350
Workers Profit Participation Fund	16.00	569,002	425,283
Deferred Tax Liability	17.00	22,664,607	22,036,067
Current Liabilities		25,272,795	25,465,824
Trade & Other Payable	18.00	1,504,560	1,754,525
Liability for Expenses	19.00	2,769,432	3,248,565
Unclaimed Dividend	20.00	807,093	807,093
Provision for Income Tax	21.00	20,191,710	19,655,641
Total Equity & Liabilities		532,938,319	530,649,328
Net Asset Value per share (NAVPS)	31.00	11.24	11.21

The annexed notes are integral part of these Financial Statements.

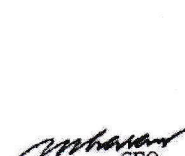
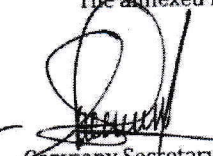
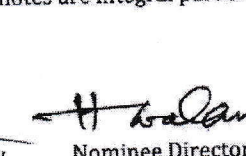
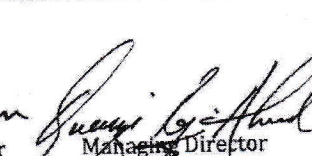
 CFO
  Company Secretary
  Nominee Director
  Managing Director
  Chairman

Place: Dhaka, Bangladesh
 Date: 15 November 2025

LEGACY FOOTWEAR PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
For the year ended September 30, 2025

Particulars	Notes	(Amount in BDT)	
		July to September 2025-2026	July to September 2024-2025
Sales Revenue	22.00	18,282,348	5,321,974
Less: Cost of Goods Sold	23.00	(18,026,664)	(6,043,996)
Gross Profit /(Loss)		255,684	(722,022)
Administrative Expenses	24.00	(2,457,471)	(2,249,949)
Selling & Distribution Expenses	25.00	-	(51,002)
Financial Expenses	26.00	(5,990)	(1,538)
Operating Profit/(Loss)		(2,207,777)	(3,024,511)
Other Income	27.00	5,225,866	2,443,873
Net Profit /(Loss) before Tax and WPF		3,018,089	(580,638)
Provision for Workers participation Fund	16.00	(143,719)	-
Net Profit /(Loss) before Tax		2,874,370	(580,638)
Less: (Tax Expense)/Tax Income		(1,164,609)	(304,066)
Current Tax from Operational Income	28.00	(536,069)	(619,837)
Deferred Tax (Expense)/Income	17.00	(628,540)	315,771
Net Profit/(Loss) after tax		1,709,761	(884,704)
Basic Earnings Per Share (EPS)	30.00	0.04	(0.02)

The annexed notes are integral part of these Financial Statements.

 CFO
 Company Secretary
 Nominee Director
 Managing Director
 Chairman

Place: Dhaka, Bangladesh
Date: 15 November 2025

LEGACY FOOTWEAR PLC
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (UN-AUDITED)

For the year ended September 30, 2025

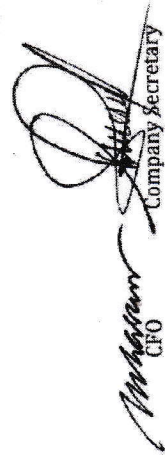
Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in Taka
Balance as at 01 Jul, 2025	430,799,800	115,393,669	6,476,131	(69,947,446)	482,722,154
Profit for the year	-	-	-	1,709,761	1,709,761
Cash Dividend Paid During the year	-	-	-	-	-
Balance as at 30 Sep, 2025	430,799,800	115,393,669	6,476,131	(68,237,685)	484,431,915

LEGACY FOOTWEAR PLC
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

For the year ended June 30, 2025

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	6,476,131.00	(68,938,750.00)	483,730,850
Profit for the year	-	-	-	1,946,759	1,946,759
Cash Dividend Paid During the year	-	-	-	(2,955,455)	(2,955,455)
Balance as at 30 Jun, 2025	430,799,800	115,393,669	6,476,131	(69,947,446)	482,722,154

The annexed notes are integral part of these Financial Statements.


CFO


Nominee Director


Managing Director

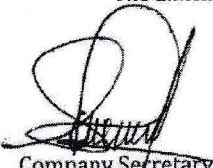
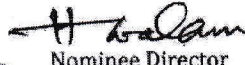

Chairman

Place: Dhaka, Bangladesh
Date: 15 November 2025

LEGACY FOOTWEAR PLC
STATEMENT OF CASH FLOWS (UN-AUDITED)
For the year ended September 30, 2025

Particulars	Notes	(Amount in BDT)	
		July to September 2025-2026	July to September 2024-2025
Cash flow from Operating Activities: (A)			
Cash receipts from customers	33.00	3,844,280	2,852,780
Cash receipts from others		7,719,817	-
Cash paid to suppliers, employees and others	34.00	(7,639,272)	(4,255,631)
Income Tax/TDS Paid		-	(490,836)
Financial Expenses		(5,990)	(1,538)
Net cash flow from Operating Activities:		3,918,835	(1,895,225)
Cash flow from Investing Activities: (B)			
Acquisition of Property, Plant and Equipmeents	36.00	(938,542)	(7,885,507)
Proceeds from sale of Property, Plant and Equipmeents		-	-
Intangible Assets		-	-
Long Term Security Deposit		-	-
Investment in Marketable Securities		(33,959,171)	1,000,000
Receivable from Subsidiary		(466,139)	-
Investment in Subsidiary		-	-
Net cash flow from Investing Activities:		(35,363,852)	(6,885,507)
Cash flow from Financing Activities: (C)			
Dividends Paid in the Year		-	-
Loan paid to Bank		-	-
Net cash flow from Financing Activities		-	-
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		(31,445,017)	(8,780,732)
(e) Opening Cash & Bank Balances		86,766,400	152,394,456
Cash & cash equivalents at the end of the period		55,321,383	143,613,724
Net Operating Cash Flow per Share (NOCFPS)	32.00	0.09	(0.04)

The annexed notes are integral part of these Financial Statements.

 CFO	 Company Secretary	 Nominee Director	 Managing Director	 Chairman
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Place: Dhaka, Bangladesh
Date: 15 November 2025