**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 | July to September 2025 | July to September 2024 |
|---|---|---|---|
| | | (Amount in BDT) | |
| 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 | 430799800 | 115393669 | 6476131 | -68904763 | 483764837 |
| Addition During the year | - | | - | -218577 | -218577 |
| Profit for the year | - | - | - | | - |
| Cash Dividend Paid During the year | | | | -2875459 | -2875459 |
| **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 | July to September 2025 | July to September 2024 |
|---|---|---|---|
| | | (Figures in BDT) | |
| ***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 | | - | |
| Loan and Advance | | - | 1,483,674 |
| 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** | | | |
| **Non Current Assets** | | **303,626,465** | **306,099,490** |
| 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 |
| **Current Assets** | | **229,311,854** | **224,549,838** |
| 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** | | | |
| **Equity** | | **484,431,915** | **482,722,154** |
| 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 | (Amount in BDT) 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    Company Secretary    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

Place: Dhaka, Bangladesh
Date: 15 November 2025