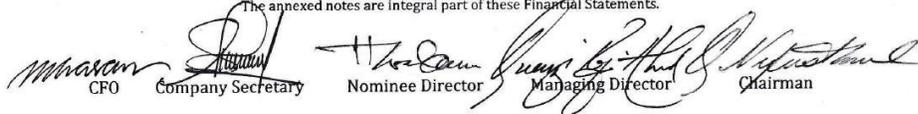


**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2025**

Particulars	Note	(Amount in BDT)	
		31-Dec-25	30-Jun-25
<b>ASSETS</b>			
<b>Non Current Assets</b>		<b>304,588,824</b>	<b>308,766,316</b>
Property, Plant and Equipment's	4.00	300,760,503	304,733,269
Intangible Assets	Annex- II	1,215,051	1,350,057
Right Use of Assets	5.00	1,663,270	1,932,990
Long Term Security Deposit	6.00	950,000	750,000
<b>Current Assets</b>		<b>235,278,287</b>	<b>227,160,607</b>
Inventories	7.00	29,134,071	40,858,270
Investment in Marketable Securities	8.00	42,870,470	13,077,960
Accounts Receivable	9.00	60,887,136	34,017,098
Advances, Deposits & Prepayments	10.00	50,254,243	52,312,502
Cash and Cash Equivalents	11.00	52,132,367	86,894,777
<b>Total Assets</b>		<b>539,867,111</b>	<b>535,926,923</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>		<b>476,201,566</b>	<b>482,994,163</b>
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	(76,468,034)	(69,675,437)
Non Controlling Interest	15.00	29,756	25,551
<b>Non Current Liabilities</b>		<b>22,953,155</b>	<b>23,738,066</b>
Workers Profit Participation Fund	16.00	166,636	425,283
Lease liability (non-current portion)	17.00	1,056,953	1,276,716
Deferred Tax Liability	18.00	21,729,566	22,036,067
<b>Current Liabilities</b>		<b>40,682,634</b>	<b>29,169,143</b>
Trade & Other Payable	19.00	4,329,626	3,236,790
Liability for Expenses	20.00	4,396,148	4,662,610
Loan & Advance	21.00	10,053,500	153,500
Unclaimed Dividend	22.00	839,637	807,093
Lease liability (current portion)	17.00	427,818	405,025
Provision for Income Tax	23.00	20,635,905	19,904,125
<b>Total Equity &amp; Liabilities</b>		<b>539,867,111</b>	<b>535,926,923</b>
<b>Net Asset Value per share (NAVPS)</b>	33.00	<b>11.05</b>	<b>11.21</b>

The annexed notes are integral part of these Financial Statements.


  
 CFO      Company Secretary      Nominee Director      Managing Director      Chairman

Place: Dhaka, Bangladesh  
 Date: 31 January 2026

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
For the year ended December 31, 2025

Particulars	Notes	6 Months (Amount in BDT)		3 Months (Amount in BDT)	
		July to Dec 2025	July to Dec 2024	Oct to Dec 2025	Oct to Dec 2024
Sales Revenue	24.00	43,090,434	19170353	21512194	10215460
Less: Cost of Goods Sold	25.00	(40,652,536)	(16,720,800)	(19,775,266)	(8,386,523)
<b>Gross Profit / (Loss)</b>		<b>2,437,898</b>	<b>2,449,553</b>	<b>1,736,928</b>	<b>1,828,937</b>
Administrative Expenses	26.00	(6,314,316)	(5,456,291)	(3,536,435)	(2,846,763)
Selling & Distribution Expenses	27.00	(9,675)	(71,550)	(9,675)	(14,298)
Financial Expenses	28.00	(165,184)	(180,056)	(113,821)	(121,840)
Operating Profit/(Loss)		<b>(4,051,277)</b>	<b>(3,258,344)</b>	<b>(1,923,003)</b>	<b>(1,153,964)</b>
Other Income	29.00	(834,109)	4882098	(6,059,975)	2438225
<b>Net Profit / (Loss) before Tax and WPF</b>		<b>(4,885,386)</b>	<b>1623755</b>	<b>(7,982,978)</b>	<b>1,284,261</b>
Provision for Workers participation Fund		-	(30,448)	143,719	-30448
<b>Net Profit / (Loss) before Tax</b>		<b>(4,885,386)</b>	<b>1593307</b>	<b>(7,839,259)</b>	<b>1253813</b>
Less: (Tax Expense)/Tax Income		<b>(425,279)</b>	<b>(1,279,228)</b>	<b>772,289</b>	<b>-388461</b>
Current Tax from Operational Income	30.00	(731,780)	(1,393,843)	(162,752)	-503076
Deferred Tax (Expense)/Income	18.00	306,501	114615	935,041	114615
<b>Net Profit / (Loss) after tax</b>		<b>(5,310,665)</b>	<b>314079</b>	<b>(7,066,970)</b>	<b>865352</b>
Non-Controlling Interest		(4,205)	(6,282)	(3,274)	(17,307)
<b>Net Income for the Period</b>		<b>(5,314,870)</b>	<b>307797</b>	<b>(7,070,244)</b>	<b>848,045</b>
<b>Basic Earnings Per Share (EPS)</b>	<b>32.00</b>	<b>(0.12)</b>	<b>0.01</b>	<b>(0.16)</b>	<b>0.02</b>

The annexed notes are integral part of these Financial Statements.


  
CFO      Company Secretary      Nominee Director      Managing Director      Chairman

Place: Dhaka, Bangladesh  
Date: 31 January 2026

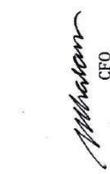
**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
For the year ended December 31, 2025

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	(Amount in BDT)
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	-	-	-	(5,314,870)	(5,314,870)
Cash Dividend Paid During the year	-	-	-	(1,477,727)	(1,477,727)
<b>Balance as at 31 Dec, 2025</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(76,468,034)</b>	<b>476,201,566</b>

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
For the year ended December 31, 2025

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	(Amount in BDT)
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	-	-	-	307,797	307,796.5
Profit for the year	-	-	-	-295,545	-295,545
Cash Dividend Paid During the year	-	-	-	(71,998,799)	(71,998,799)
<b>Balance as at 31 Dec, 2024</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(71,998,799)</b>	<b>481,117,179</b>

*The annexed notes are integral part of these Financial Statements.*

  
CFO

  
Nominee Director

  
Managing Director

  
Chairman

Place: Dhaka, Bangladesh  
Date: 31 January 2026

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the year ended December 31, 2025

Particulars	Notes	(Amount in BDT)	
		July to December 2025-2026	July to December 2024-2025
<b>Cash flow from Operating Activities: (A)</b>			
Cash receipts from customers	35.00	16,220,396	24,460,922
Cash receipts from others		(4,739,459)	-
Cash paid to suppliers, employees and others	36.00	(25,420,759)	2,192,075
Income Tax/TDS Paid	37.00	-	(888,275)
Financial Expenses		(165,184)	(180,056)
<b>Net cash flow from Operating Activities:</b>		<b>(14,105,006)</b>	<b>25,584,666</b>
<b>Cash flow from Investing Activities: (B)</b>			
Acquisition of Property, Plant and Equipments	38.00	(2,828,091)	(13,811,000)
Intangible Assets		-	-
Long Term Security Deposit		(200,000)	-
Investment in Marketable Securities		(25,887,160)	(8,451,194)
<b>Net cash flow from Investing Activities:</b>		<b>(28,915,251)</b>	<b>(22,262,194)</b>
<b>Cash flow from Financing Activities: (C)</b>			
Legacy Shoes Ltd – NCI at acquisition		-	-
Loan and Advance		9,900,000	1,483,674
Dividends Paid in the Year		(1,445,183)	-
Lease Payment		(196,970)	-
Loan paid to Bank		-	-
<b>Net cash flow from Financing Activities</b>		<b>8,257,847</b>	<b>1,483,674</b>
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		(34,762,410)	4,808,608
(e) Opening Cash & Bank Balances		86,894,777	152,492,765
<b>Cash &amp; cash equivalents at the end of the period</b>		<b>52,132,367</b>	<b>157,301,373</b>
Net Operating Cash Flow per Share (NOCFPS)	34.00	(0.33)	0.59

*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: 31 January 2026

**LEGACY FOOTWEAR PLC**  
**STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS ON 31 DECEMBER 2025**

Particulars	Note	(Amount in BDT)	
		31-Dec-25	30-Jun-25
<b>ASSETS</b>			
<b>Non Current Assets</b>		<b>301,133,243</b>	<b>306,099,490</b>
Property, Plant and Equipment's	5.00	298,188,192	303,019,433
Intangible Assets	Annex- II	1,215,051	1,350,057
Investment in Subsidiaries	7.00	980,000	980,000
Long Term Security Deposit	8.00	750,000	750,000
<b>Current Assets</b>		<b>222,398,385</b>	<b>224,549,838</b>
Inventories	9.00	28,970,835	39,499,068
Investment in Marketable Securities	10.00	42,870,470	13,077,960
Accounts Receivable	11.00	54,532,416	33,159,085
Advances, Deposits & Prepayments	12.00	49,989,066	52,047,325
Cash and Cash Equivalents	13.00	46,035,598	86,766,400
<b>Total Assets</b>		<b>523,531,628</b>	<b>530,649,328</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>		<b>475,723,492</b>	<b>482,722,154</b>
Share Capital	14.00	430,799,800	430,799,800
Tax Holiday Reserve		6,476,131	6,476,131
Revaluation Surplus	15.00	115,393,669	115,393,669
Retained Earnings/(Deficit)	16.00	(76,946,108)	(69,947,446)
<b>Non Current Liabilities</b>		<b>21,896,202</b>	<b>22,461,350</b>
Workers Profit Participation Fund	17.00	166,636	425,283
Deferred Tax Liability	18.00	21,729,566	22,036,067
<b>Current Liabilities</b>		<b>25,911,934</b>	<b>25,465,824</b>
Trade & Other Payable	19.00	1,897,361	1,754,525
Liability for Expenses	20.00	2,867,273	3,248,565
Unclaimed Dividend	21.00	839,637	807,093
Provision for Income Tax	22.00	20,307,663	19,655,641
<b>Total Equity &amp; Liabilities</b>		<b>523,531,628</b>	<b>530,649,328</b>
<b>Net Asset Value per share (NAVPS)</b>	32.00	<b>11.04</b>	<b>11.21</b>

The annexed notes are integral part of these Financial Statements.


  
 CFO      Company Secretary      Nominee Director      Managing Director      Chairman

Place: Dhaka, Bangladesh  
 Date: 31 January 2026

**LEGACY FOOTWEAR PLC**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
**For the year ended December 31, 2025**

Particulars	Notes	6 Months (Amount in BDT)		3 Months (Amount in BDT)	
		July to Dec 2025	July to Dec 2024	Oct to Dec 2025	Oct to Dec 2024
Sales Revenue	23.00	35,464,238	11,269,468	17,181,890	5,947,494
Less: Cost of Goods Sold	24.00	(34,058,342)	(10,650,579)	(16,031,678)	(4,606,583)
<b>Gross Profit / (Loss)</b>		<b>1,405,896</b>	<b>618,889</b>	<b>1,150,212</b>	<b>1,340,911</b>
Administrative Expenses	25.00	(5,671,727)	(4,733,961)	(3,214,256)	(2,484,012)
Selling & Distribution Expenses	26.00	(9,675)	(61,550)	(9,675)	(10,548)
Financial Expenses	27.00	(65,799)	(66,062)	(59,809)	(64,524)
Operating Profit/(Loss)		<b>(4,341,305)</b>	<b>(4,242,684)</b>	<b>(2,133,528)</b>	<b>(1,218,173)</b>
Other Income	28.00	(834,109)	4,882,098	(6,059,975)	2,438,225
<b>Net Profit / (Loss) before Tax and WPF</b>		<b>(5,175,414)</b>	<b>639,414</b>	<b>(8,193,503)</b>	<b>1,220,052</b>
Provision for Workers participation Fund	17.00	-	(30,448)	143,719	(30,448)
<b>Net Profit / (Loss) before Tax</b>		<b>(5,175,414)</b>	<b>608,966</b>	<b>(8,049,784)</b>	<b>1,189,604</b>
<b>Less: (Tax Expense)/Tax Income</b>		<b>(345,521)</b>	<b>(1,033,143)</b>	<b>819,088</b>	<b>(729,077)</b>
Current Tax from Operational Income	29.00	(652,022)	(1,147,758)	(115,953)	(527,921)
Deferred Tax (Expense)/Income	18.00	306,501	114,615	935,041	(201,156)
<b>Net Profit/(Loss) after tax</b>		<b>(5,520,935)</b>	<b>(424,177)</b>	<b>(7,230,696)</b>	<b>460,527</b>
<b>Basic Earnings Per Share (EPS)</b>	<b>31.00</b>	<b>(0.13)</b>	<b>(0.01)</b>	<b>(0.17)</b>	<b>0.01</b>

The annexed notes are integral part of these Financial Statements.


  
CFO      Company Secretary      Nominee Director      Managing Director      Chairman

Place: Dhaka, Bangladesh  
Date: 31 January 2026

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

For the year ended December 31, 2025

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in BDT
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	-	-	-	(5,520,935)	(5,520,935)
Cash Dividend Paid During the year	-	-	-	(1,477,727)	(1,477,727)
<b>Balance as at 31 Dec, 2025</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(76,946,108)</b>	<b>475,723,492</b>

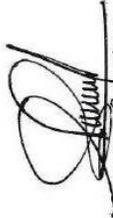
**LEGACY FOOTWEAR PLC**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**

For the year ended December 31, 2024

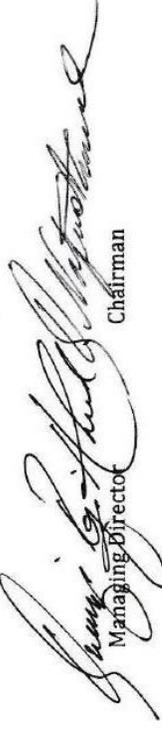
Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in BDT
Balance as at 01 Jul, 2024	430,799,800.00	115,393,669	6,476,131.00	(68,938,750.00)	483,730,850
Profit for the year	-	-	-	(424,177)	(424,177)
Cash Dividend Paid During the year	-	-	-	(2,955,455)	(2,955,455)
<b>Balance as at 31 Dec, 2024</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(72,318,382)</b>	<b>480,351,218</b>

The annexed notes are integral part of these Financial Statements.

  
CFO

  
Company Secretary

  
Nominee Director

  
Chairman

Place: Dhaka, Bangladesh  
Date: 31 January 2026

LEGACY FOOTWEAR PLC  
STATEMENT OF CASH FLOWS (UN-AUDITED)  
For the year ended December 31, 2025

Particulars	Notes	(Amount in BDT)	
		July to December 2025-2026	July to December 2024-2025
<b>Cash flow from Operating Activities: (A)</b>			
Cash receipts from customers	34.00	14,761,610	18,806,117
Cash receipts from others		(4,739,459)	4,882,098
Cash paid to suppliers, employees and others	35.00	(20,817,885)	3,248,811
Income Tax/TDS Paid		-	(826,254)
Financial Expenses		(65,799)	(66,062)
<b>Net cash flow from Operating Activities:</b>		<b>(10,861,533)</b>	<b>26,044,710</b>
<b>Cash flow from Investing Activities: (B)</b>			
Acquisition of Property, Plant and Equipmeents	37.00	(1,866,223)	(13,277,175)
Proceeds from sale of Property, Plant and Equipmeents		-	-
Intangible Assets		-	(8,000)
Long Term Security Deposit		-	-
Investment in Marketable Securities		(25,887,160)	(8,451,194)
Receivable from Subsidiary		(670,703)	-
Investment in Subsidiary		-	-
<b>Net cash flow from Investing Activities:</b>		<b>(28,424,086)</b>	<b>(21,736,369)</b>
<b>Cash flow from Financing Activities: (C)</b>			
Dividends Paid in the Year		(1,445,183)	-
Loan paid to Bank		-	-
<b>Net cash flow from Financing Activities:</b>		<b>(1,445,183)</b>	<b>-</b>
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		(40,730,802)	4,308,341
(e) Opening Cash & Bank Balances		86,766,400	152,394,456
<b>Cash &amp; cash equivalents at the end of the period</b>		<b>46,035,598</b>	<b>156,702,797</b>
Net Operating Cash Flow per Share (NOCFPS)	33.00	(0.25)	0.60

*The annexed notes are integral part of these Financial Statements.*

 CFO     
  Company Secretary     
  Nominee Director     
  Managing Director     
  Chairman

Place: Dhaka, Bangladesh  
Date: 31 January 2026