

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT 31 MARCH 2026**

Particulars	Note	(Amount in BDT)	
		31-Mar-26	30-Jun-25
<b>ASSETS</b>			
<b>Non Current Assets</b>		<b>301,123,555</b>	<b>308,766,316</b>
Property, Plant and Equipment's	4.00	297,497,596	304,733,269
Intangible Assets	Annex- II	1,147,548	1,350,057
Right Use of Assets	5.00	1,528,411	1,932,990
Long Term Security Deposit	6.00	950,000	750,000
<b>Current Assets</b>		<b>238,465,419</b>	<b>227,160,607</b>
Inventories	7.00	27,240,182	40,858,270
Investment in Marketable Securities	8.00	20,433,045	13,077,960
Accounts Receivable	9.00	73,674,629	34,017,098
Advances, Deposits & Prepayments	10.00	55,052,270	52,312,502
Cash and Cash Equivalents	11.00	62,065,293	86,894,777
<b>Total Assets</b>		<b>539,588,974</b>	<b>535,926,923</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>		<b>483,147,786</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	(69,521,814)	(69,675,437)
Non Controlling Interest	15.00	35,161	25,551
<b>Non Current Liabilities</b>		<b>23,328,521</b>	<b>23,738,066</b>
Workers Profit Participation Fund	16.00	132,622	425,283
Lease liability (non-current portion)	17.00	942,476	1,276,716
Deferred Tax Liability	18.00	22,253,423	22,036,067
<b>Current Liabilities</b>		<b>33,077,506</b>	<b>29,169,143</b>
Trade & Other Payable	19.00	3,912,265	3,236,790
Liability for Expenses	20.00	4,381,906	4,662,610
Loan & Advance	21.00	2,200,000	153,500
Unclaimed Dividend	22.00	839,641	807,093
Lease liability (current portion)	17.00	439,691	405,025
Provision for Income Tax	23.00	21,304,003	19,904,125
<b>Total Equity &amp; Liabilities</b>		<b>539,588,974</b>	<b>535,926,923</b>
<b>Net Asset Value per share (NAVPS)</b>	33.00	<b>11.22</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: 30th April, 2026

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
For the year ended March 31, 2026

Particulars	Notes	(Amount in BDT)			
		01 July-2025 To 31 March-2026	01 July-2024 To 31 March-2025	01 Jan-2026 to 31 Mar-2026	01 Jan-2025 to 31 Mar-2025
Sales Revenue	24.00	62,755,475	28,402,066	19,665,041	9,231,713
Less: Cost of Goods Sold	25.00	(55,974,502)	(30,634,220)	(15,321,966)	(13,918,420)
<b>Gross Profit / (Loss)</b>		<b>6,780,973</b>	<b>(2,232,154)</b>	<b>4,343,075</b>	<b>(4,686,707)</b>
Administrative Expenses	26.00	(9,925,482)	(8,750,024)	(3,611,166)	(3,179,984)
Selling & Distribution Expenses	27.00	(14,745)	(71,550)	(5,070)	-
Financial Expenses	28.00	(216,736)	(234,228)	(51,552)	(54,172)
Operating Profit/(Loss)		<b>(3,375,990)</b>	<b>(11,287,957)</b>	<b>675,287</b>	<b>(7,920,864)</b>
Other Income	29.00	6,823,823	7,070,475	7,657,932	2,188,377
<b>Net Profit / (Loss) before Tax and WPF</b>		<b>3,447,833</b>	<b>(4,217,482)</b>	<b>8,333,219</b>	<b>(5,732,487)</b>
Provision for Workers participation Fund		(132,622)	-	(132,622)	25,270
<b>Net Profit / (Loss) before Tax</b>		<b>3,315,211</b>	<b>(4,217,482)</b>	<b>8,200,597</b>	<b>(5,707,217)</b>
<b>Less: (Tax Expense)/Tax Income</b>		<b>(1,674,251)</b>	<b>(1,860,705)</b>	<b>(1,248,972)</b>	<b>(581,477)</b>
Current Tax from Operational Income	30.00	(1,456,895)	(2,050,169)	(725,115)	(656,326)
Deferred Tax (Expense)/Income	18.00	(217,356)	189,464	(523,857)	74,849
<b>Net Profit / (Loss) after tax</b>		<b>1,640,960</b>	<b>(6,078,187)</b>	<b>6,951,625</b>	<b>(6,288,694)</b>
Non-Controlling Interest		(9,610)	-	(5,405)	(4,205)
<b>Net Income for the Period</b>		<b>1,631,350</b>	<b>(6,078,187)</b>	<b>6,946,220</b>	<b>(6,292,899)</b>
<b>Basic Earnings Per Share (EPS)</b>	32.00	<b>0.04</b>	<b>(0.14)</b>	<b>0.16</b>	<b>(0.15)</b>

The annexed notes are integral part of these Financial Statements.


  
CFO      Company Secretary      Noninee Director      Managing Director      Chairman

Place: Dhaka, Bangladesh  
Date: 30th April, 2026

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (UN-AUDITED)**  
For the year ended March 31, 2026

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	-	-	-	1,631,350	1,631,350
Cash Dividend Paid During the year	-	-	-	(1,477,727)	(1,477,727)
<b>Balance as at 31 Mar, 2026</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(69,521,814)</b>	<b>483,147,786</b>

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
For the year ended March 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
Profit for the year	-	-	-	-60,781,877	-60,781,877
Share of Post Acquisition Subsidiaries Profit 2%	-	-	-	-12,548	-12,548
Cash Dividend Paid During the year	-	-	-	-29,554,555	-29,554,555
<b>Balance as at 31 Mar, 2025</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(77,950,953)</b>	<b>474,718,647</b>


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

  
CFO

  
Company Secretary

  
Nominee Director

  
Managing Director

  
Chairman

Place: Dhaka, Bangladesh  
Date: 30th April, 2026

**LEGACY FOOTWEAR PLC AND ITS SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)**  
For the year ended March 31, 2026


Particulars	Notes	(Amount in BDT)	
		01 July-2025 To 31 March-2026	01 July-2024 To 31 March-2025
<b>Cash flow from Operating Activities: (A)</b>			
Cash receipts from customers	35.00	23,199,055	26,891,175
Cash receipts from others		7,227,919	6,839,967
Cash paid to suppliers, employees and others	36.00	(44,118,249)	(23,587,376)
Income Tax/TDS Paid	37.00	(168,137)	(1,367,204)
Financial Expenses		(88,810)	(75,231)
<b>Net cash flow from Operating Activities:</b>		<b>(13,948,222)</b>	<b>8,701,331</b>
<b>Cash flow from Investing Activities: (B)</b>			
Acquisition of Property, Plant and Equipmeents	38.00	(2,994,791)	(21,109,940)
Intangible Assets		-	(8,000)
Long Term Security Deposit		(200,000)	-
Investment in Marketable Securities		(7,860,292)	(26,427,819)
<b>Net cash flow from Investing Activities:</b>		<b>(11,055,083)</b>	<b>(47,545,759)</b>
<b>Cash flow from Financing Activities: (C)</b>			
Legacy Shoes Ltd – NCI at acquisition		-	-
Loan and Advance		2,046,500	-
Dividends Paid in the Year		(1,445,179)	(2,883,162)
Lease Payment		(427,500)	(427,500)
Loan paid to Bank		-	-
<b>Net cash flow from Financing Activities</b>		<b>173,821</b>	<b>(3,310,662)</b>
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		(24,829,484)	(42,155,090)
(e) Opening Cash & Bank Balances		86,894,777	152,492,765
<b>Cash &amp; cash equivalents at the end of the period</b>		<b>62,065,293</b>	<b>110,337,675</b>
Net Operating Cash Flow per Share (NOCFPS)	34.00	(0.32)	0.20


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

  
CFO

  
Company Secretary

  
Nominee Director

  
Managing Director



  
Chairman




Place: Dhaka, Bangladesh  
Date: 30th April, 2026

**LEGACY FOOTWEAR PLC**  
**STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS ON 31 MARCH 2026**

Particulars	Note	(Amount in BDT)	
		31-Mar-26	30-Jun-25
<b>ASSETS</b>			
<b>Non Current Assets</b>		<b>297,820,033</b>	<b>306,099,490</b>
Property, Plant and Equipment's	5.00	294,942,485	303,019,433
Intangible Assets	Annex- II	1,147,548	1,350,057
Investment in Subsidiaries	6.00	980,000	980,000
Long Term Security Deposit	7.00	750,000	750,000
<b>Current Assets</b>		<b>233,743,278</b>	<b>224,549,838</b>
Inventories	8.00	26,985,572	39,499,068
Investment in Marketable Securities	9.00	20,433,045	13,077,960
Accounts Receivable	10.00	69,891,337	33,159,085
Advances, Deposits & Prepayments	11.00	54,787,093	52,047,325
Cash and Cash Equivalents	12.00	61,646,231	86,766,400
<b>Total Assets</b>		<b>531,563,311</b>	<b>530,649,328</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>		<b>482,404,877</b>	<b>482,722,154</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	(70,264,723)	(69,947,446)
<b>Non Current Liabilities</b>		<b>22,386,045</b>	<b>22,461,350</b>
Workers Profit Participation Fund	16.00	132,622	425,283
Deferred Tax Liability	17.00	22,253,423	22,036,067
<b>Current Liabilities</b>		<b>26,772,389</b>	<b>25,465,824</b>
Trade & Other Payable	18.00	1,480,000	1,754,525
Liability for Expenses	19.00	3,579,491	3,248,565
Unclaimed Dividend	20.00	839,641	807,093
Provision for Income Tax	21.00	20,873,257	19,655,641
<b>Total Equity &amp; Liabilities</b>		<b>531,563,311</b>	<b>530,649,328</b>
<b>Net Asset Value per share (NAVPS)</b>	31.00	<b>11.20</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: 30 April, 2026

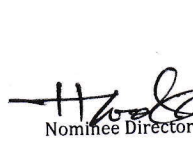
**LEGACY FOOTWEAR PLC**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
**For the 3rd Quarter ended March 31, 2026**

Particulars	Notes	(Amount in BDT)			
		01 July-2025 To 31 March-2026	01 July-2024 To 31 March-2025	01 Jan-2026 to 31 Mar-2026	01 Jan-2025 to 31 Mar-2025
Sales Revenue	22.00	52,389,238	19,277,662	16,925,000	8,008,194
Less: Cost of Goods Sold	23.00	(47,542,564)	(23,620,825)	(13,484,222)	(12,970,246)
<b>Gross Profit / (Loss)</b>		<b>4,846,674</b>	<b>(4,343,163)</b>	<b>3,440,778</b>	<b>(4,962,052)</b>
Administrative Expenses	24.00	(8,797,042)	(7,656,325)	(3,125,315)	(2,813,614)
Selling & Distribution Expenses	25.00	(12,215)	(61,550)	(2,540)	-
Financial Expenses	26.00	(76,180)	(69,579)	(10,381)	(3,517)
Operating Profit/(Loss)		<b>(4,038,763)</b>	<b>(12,130,617)</b>	<b>302,542</b>	<b>(7,779,184)</b>
Other Income	27.00	6,823,823	7,070,475	7,657,932	2,188,377
<b>Net Profit / (Loss) before Tax and WPF</b>		<b>2,785,060</b>	<b>(5,060,142)</b>	<b>7,960,474</b>	<b>(5,590,807)</b>
Provision for Workers participation Fund	16.00	(132,622)	-	(132,622)	25,270
<b>Net Profit / (Loss) before Tax</b>		<b>2,652,438</b>	<b>(5,060,142)</b>	<b>7,827,852</b>	<b>(5,565,537)</b>
<b>Less: (Tax Expense)/Tax Income</b>		<b>(1,491,988)</b>	<b>(1,611,439)</b>	<b>(1,146,467)</b>	<b>(578,296)</b>
Current Tax from Operational Income	28.00	(1,274,632)	(1,800,903)	(622,610)	(653,145)
Deferred Tax (Expense)/Income	17.00	(217,356)	189,464	(523,857)	74,849
<b>Net Profit/(Loss) after tax</b>		<b>1,160,450</b>	<b>(6,671,581)</b>	<b>6,681,385</b>	<b>(6,143,833)</b>
<b>Basic Earnings Per Share (EPS)</b>	30.00	<b>0.03</b>	<b>(0.15)</b>	<b>0.16</b>	<b>(0.14)</b>

The annexed notes are integral part of these Financial Statements.

  
CFO

  
Company Secretary

  
Nominee Director

  
Managing Director

  
Chairman

Place: Dhaka, Bangladesh  
Date: 30 April, 2026

**LEGACY FOOTWEAR PLC**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (UN-AUDITED)**  
**For the 3rd Quarter ended March 31, 2026**

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	-	-	-	1,160,450	1,160,450
Cash Dividend Paid During the year	-	-	-	(1,477,727)	(1,477,727)
<b>Balance as at 31 Mar, 2026</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(70,264,723)</b>	<b>482,404,877</b>

**LEGACY FOOTWEAR PLC**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
**For the 3rd Quarter ended March 31, 2025**

Particulars	Share Capital	Revaluation Surplus	Tax Holiday Reserve	Retained Earnings/(Deficit)	Amount in BDT
Balance as at 01 Jul, 2024	430,799,800.00	115,393,669	6,476,131.00	(68,938,750.00)	483,730,850
Profit for the year	-	-	-	(6,671,581)	(6,671,581)
Cash Dividend Paid During the year	-	-	-	(2,955,455)	(2,955,455)
<b>Balance as at 31 Mar, 2025</b>	<b>430,799,800</b>	<b>115,393,669</b>	<b>6,476,131</b>	<b>(78,565,786)</b>	<b>474,103,814</b>

The annexed notes are integral part of these Financial Statements.

  
**Mohammad**  
 CFO

  
 Company Secretary

  
 Nominee Director

  
 Managing Director

  
 Chairman

Place: Dhaka, Bangladesh  
 Date: 30 April, 2026


**LEGACY FOOTWEAR PLC**  
**STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**For the 3rd Quarter ended March 31, 2026**

Particulars	Notes	(Amount in BDT)	
		01 July-2025 To 31 March-2026	01 July-2024 To 31 March-2025
<b>Cash flow from Operating Activities: (A)</b>			
Cash receipts from customers	33.00	16,520,300	19,500,958
Cash receipts from others		7,227,919	7,300,983
Cash paid to suppliers, employees and others	34.00	(36,573,375)	(17,297,719)
Income Tax/TDS Paid	35.00	(168,136)	(1,222,488)
Financial Expenses		(76,180)	(69,579)
<b>Net cash flow from Operating Activities:</b>		<b>(13,069,472)</b>	<b>8,212,155</b>
<b>Cash flow from Investing Activities: (B)</b>			
Acquisition of Property, Plant and Equipments	36.00	(1,983,023)	(20,584,115)
Proceeds from sale of Property, Plant and Equipments		-	-
Intangible Assets		-	(8,000)
Long Term Security Deposit		-	-
Investment in Marketable Securities		(7,860,292)	(26,888,835)
Receivable from Subsidiary		(762,203)	-
Investment in Subsidiary		-	-
<b>Net cash flow from Investing Activities:</b>		<b>(10,605,518)</b>	<b>(47,480,950)</b>
<b>Cash flow from Financing Activities: (C)</b>			
Dividends Paid in the Year		(1,445,179)	(2,883,162)
Loan paid to Bank		-	-
<b>Net cash flow from Financing Activities:</b>		<b>(1,445,179)</b>	<b>(2,883,162)</b>
Net changes increase/(decrease) in cash and cash equivalents (A+B+C)		(25,120,169)	(42,151,957)
(e) Opening Cash & Bank Balances		86,766,400	152,394,456
<b>Cash &amp; cash equivalents at the end of the period</b>		<b>61,646,231</b>	<b>110,242,499</b>
Net Operating Cash Flow per Share (NOCFPS)	32.00	(0.30)	0.19


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

  
CFO

  
Company Secretary

  
Nominee Director

  
Managing Director

  
Chairman

Place: Dhaka, Bangladesh  
Date: 30 April, 2026