



February 06, 2025

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Financial results for the Half-year ended December 31, 2024

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on February 06, 2025 at Lahore have approved the financial statements for the Half-year ended December 31, 2024 and recommended the following.

Cash Dividend	Nil
Bonus Shares	Nil
Right Shares	Nil
Any other entitlement/corporate action	Nil
Any other Price sensitive information	Nil

Financial results of the company for the Half-year ended December 31, 2024 are enclosed.

Half-year report of the Company ended December 31, 2024 will be transmitted through PUCARS separately, within the specified time.

Yours Sincerely,



Muhammad Riaz
Company Secretary
& Head of Legal

Cc:

Executive Director/HOD, Offsite-II, Department
Supervision Division, Securities & Exchange Commission of Pakistan
63 Jinnah Avenue, Blue Area, Islamabad

Big Bird Foods Limited

Condensed Interim Statement of Profit or Loss (Unaudited)

For the Half-year ended December 31, 2024

	Half-year ended		Quarter ended	
	December 31, 2024	December 31, 2023	December 31, 2024	December 31, 2023
Rupees.....			
Sales - net	4,793,109,626	3,883,754,175	2,565,336,013	2,087,812,305
Cost of sales	(3,750,723,912)	(3,056,728,655)	(2,016,437,704)	(1,636,037,235)
Gross Profit	1,042,385,714	827,025,520	548,898,309	451,775,070
Distribution and selling expenses	(119,643,598)	(98,119,001)	(64,266,304)	(61,999,540)
Administration expenses	(94,132,112)	(81,833,934)	(52,217,397)	(46,258,488)
Other expenses	(46,522,744)	(65,457,477)	(25,677,192)	(54,316,691)
	(260,298,454)	(245,410,412)	(142,160,893)	(162,574,719)
Other income	782,087,260	581,615,108	406,737,416	289,200,351
	35,962,443	39,766,859	18,684,499	16,292,234
Profit from operations	818,049,703	621,381,967	425,421,915	305,492,585
Finance cost	(190,329,760)	(188,772,998)	(78,965,883)	(90,667,261)
Profit before income tax	627,719,943	432,608,969	346,456,032	214,825,324
Taxation	(54,375,853)	21,550,849	(41,563,516)	36,070,698
Profit after taxation	573,344,090	454,159,818	304,892,516	250,896,022
Earning per share (EPS)	1.92	1.52	1.02	0.84

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Big Bird Foods Limited
Lahore

Big Bird Foods Limited

Condensed Interim Statement of Financial Position

As at December 31, 2024

	December 31, 2024 (Unaudited)	June 30, 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	7,761,475,499	7,581,733,297
Long term loans and advances	780,233	636,000
Long term deposits and prepayments	19,436,208	18,786,208
	7,781,691,941	7,601,155,505
Current assets		
Stores and spares	256,714,872	261,907,586
Stock in trade	1,472,191,724	1,275,198,398
Trade debts	1,135,541,058	1,003,306,138
Loans and advances	33,651,786	14,742,532
Deposits and prepayments	15,029,777	17,052,709
Short-term investment	19,330,575	6,230,575
Cash and bank balances	348,330,123	157,442,171
	3,280,789,914	2,735,880,109
TOTAL ASSETS	11,062,481,855	10,337,035,615
EQUITY AND LIABILITIES		
Share capital and reserves		
Share capital	2,989,057,860	2,989,057,860
Accumulated profit	1,534,662,915	919,200,714
Surplus on revaluation of operating fixed assets	1,390,975,729	1,433,093,840
Loan from directors	795,052,787	-
Total equity	6,709,749,291	5,341,352,414
Non-current liabilities		
Long term finances - secured	592,848,079	798,506,635
Deferred markup	723,691,625	690,347,768
Deferred taxation-net	384,781,012	503,450,223
Employee's benefit obligation	128,506,362	122,331,005
	1,829,827,078	2,114,635,630
Current liabilities		
Current portion of long term financing	963,655,736	1,317,507,615
Short term borrowings	189,249,213	189,249,213
Trade and other payables	675,442,373	836,718,481
Accrued and deferred mark-up	694,558,165	537,572,263
	2,522,905,487	2,881,047,572
Contingencies and commitments	-	-
TOTAL EQUITY AND LIABILITIES	11,062,481,855	10,337,035,615



Big Bird Foods Limited

Condensed Interim Statement of Changes in Equity (Unaudited)

For the Half-year ended December 31, 2024

Capital Reserves		Revenue reserves		Total
Share capital	Revaluation surplus	Accumulated profit	Director's loan	

.....Rupees.....

Balance as at July 01, 2023 2,970,930,000 3,422,486,307 (1,883,945,996) - 4,509,470,311

Profit for the period	-	-	454,159,818	-	454,159,818
Total comprehensive income	-	-	454,159,818	-	454,159,818

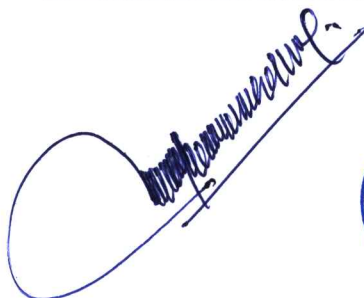
Balance as at December 31, 2023 2,970,930,000 3,422,486,307 (1,429,786,178) - 4,963,630,129

Balance as at July 01, 2024 2,989,057,860 1,433,093,840 919,200,714 - 5,341,352,414

Profit for the period	-	-	573,344,090	-	573,344,090
Loan from directors	-	-	-	795,052,787	795,052,787
Other comprehensive income	-	-	-	-	-
Total comprehensive income	-	-	573,344,090	795,052,787	1,368,396,877

Incremental depreciation - net of tax - (42,118,111) 42,118,111 - -

Balance as at December 31, 2024 2,989,057,860 1,390,975,729 1,534,662,915 795,052,787 6,709,749,291




Big Bird Foods Limited

Condensed Interim Statement of Cash Flows (Unaudited)

For the Half-year ended December 31, 2024

	December 31, 2024	December 31, 2023
Rupees.....	
Cash flow from operating activities		
Cash flows from operations	355,352,973	564,826,800
Net increase in long term loans to employees	(144,233)	(12,000)
Net (increase) / decrease in long term deposits and prepayme	(650,000)	-
Finance cost paid	-	(29,745,101)
Gratuity paid	(1,953,103)	(1,350,828)
Income tax paid	(112,955,096)	(26,721,053)
Net cash generated from operating activities	239,650,542	506,997,818
Cash flow from investing activities		
Additions to property, plant and equipment including capital work in progress	(276,611,949)	(457,495,394)
Proceeds from disposal of property, plant and equipment	-	4,750,000
Interest received on short term investment	5,407,007	5,106,722
Net cash used in investing activities	(271,204,942)	(447,638,672)
Cash flow from financing activities		
Loan from directors	795,052,787	-
Long term financing - net	(559,510,434)	(30,757,658)
Net cash (used) in/ generated from financing activities	235,542,353	(30,757,658)
Net increase in cash and cash equivalents	203,987,953	28,601,488
Cash and cash equivalents at the beginning of the year	163,672,746	74,095,087
Cash and cash equivalents at the end of period	367,660,698	102,696,575

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