

September 29, 2025

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

Financial results for the year ended June 30, 2025

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on September 27, 2025 at Lahore have approved the financial statements for the year ended June 30, 2025 and recommended the following.

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

Financial results of the company for the year ended June 30, 2025 are enclosed.

The Chief Executive Officer proposed the Board that the Company has outstanding loans payable to directors to the tune of Rs. 1.5 billion at a price of Rs. 49.42 per share determined on the basis of last three months average market price of the shares. This will strengthen the capital base of the Company, a proposal was placed before the Board to convert the said loan into equity through the issue of shares otherwise than by way of rights issue. It was noted that since the proposed allotment involves directors of the Company, the majority of the directors present were considered "interested directors" within the meaning of the applicable provisions of the Companies Act, 2017 and could not validly decide on the matter.

After deliberations, it was unanimously resolved that, in view of the interest of directors in the matter, the proposal for issuance of shares other than by way of rights issue against the loan payable to directors be placed before the shareholders of the Company in a general meeting for their approval in accordance with law.

The Annual General Meeting (AGM) of the Company will be held on October 28, 2025 at 11:30 AM, at Lahore.

The Share Transfer Books of the Company will be closed from October 22, 2025 to October 28, 2025 (both days inclusive). Transfer received at the M/s Digital Custodian Company Limited, Pardesi House, Old Queens Road, Karachi at the close of business on October 21, 2025 will be treated in time for the purpose of attending and voting at the AGM.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

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
Statement of Financial Position
As at June 30, 2025

ASSETS

Non-current assets

Property, plant and equipment
Long term loans and advances
Long term deposits and prepayments

Current assets

Stores and spares
Stock in trade
Biological assets
Trade debts
Loans and advances
Deposits and prepayments
Short-term investment
Cash and bank balances

TOTAL ASSETS

EQUITY AND LIABILITIES

Share capital and reserves

Share capital
Accumulated profit
Merger Reserve
Surplus on revaluation of operating fixed assets
Loan from director - related party
Total equity

Non-current liabilities

Long term finances - secured
Deferred markup
Deferred taxation-net
Employee's benefit obligation

Current liabilities

Current portion of long term financing
Short term borrowings
Trade and other payables
Accrued and deferred mark-up

Contingencies and commitments

TOTAL EQUITY AND LIABILITIES

	2025	2024
Rupees.....	
	7,701,451,739	7,581,733,297
	756,233	636,000
	10,416,400	18,786,208
	7,712,624,372	7,601,155,505
	288,993,277	261,907,586
	1,913,390,418	1,275,198,398
	254,754,956	-
	1,957,175,823	1,003,306,138
	36,705,549	14,742,532
	8,936,381	17,052,709
	-	6,230,575
	326,678,557	157,442,171
	4,786,634,962	2,735,880,109
	<u>12,499,259,334</u>	<u>10,337,035,615</u>
	2,989,057,860	2,989,057,860
	2,115,521,006	863,004,324
	56,196,390	56,196,390
	1,344,783,148	1,433,093,840
	1,355,368,961	-
	7,860,927,365	5,341,352,414
	643,425,024	798,506,635
	206,133,033	690,347,768
	491,744,008	503,450,223
	155,732,118	122,331,005
	1,497,034,183	2,114,635,630
	999,233,157	1,317,507,615
	189,249,213	189,249,213
	1,002,970,287	836,718,481
	949,845,130	537,572,263
	3,141,297,786	2,881,047,572
	-	-
	<u>12,499,259,334</u>	<u>10,337,035,615</u>




Big Bird Foods Limited
Statement of Profit or Loss
For the year ended June 30, 2025

	2025	2024
Rupees.....	
Sales - net	11,364,831,289	7,209,867,910
Cost of sales	(8,982,924,973)	(5,622,332,963)
Gross Profit	2,381,906,316	1,587,534,947
Distribution and selling expenses	(373,690,349)	(204,784,390)
Administration expenses	(237,859,331)	(151,856,186)
Other expenses	(168,341,680)	(122,561,357)
	(779,891,360)	(479,201,933)
Other income	1,602,014,957	1,108,333,014
	304,552,576	81,189,711
Profit from operations	1,906,567,533	1,189,522,726
Finance cost	(343,546,936)	(344,146,490)
Profit before levies and income tax	1,563,020,596	845,376,235
Levies	-	(3,778,958)
Profit before income tax	1,563,020,596	841,597,277
Taxation	(396,422,746)	(3,388,538)
Profit after taxation	1,166,597,850	838,208,739
Basic earning per share	3.90	2.80




Big Bird Foods Limited

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Big Bird Foods Limited Statement of Comprehensive Income For the year ended June 30, 2025

	2025	2024
Rupees.....	
Profit after taxation for the year	1,166,597,850	838,208,739
Other Comprehensive Income for the year		
Items that will not be reclassified subsequently to the statement of profit or loss:		
Remeasurements of defined benefit plan - net of tax	(2,391,861)	(703,000)
Total comprehensive income for the year	1,164,205,990	837,505,739




Big Bird Foods Limited
Statement of Changes in Equity
For the year ended June 30, 2025

Share capital	Capital Reserves			Revenue reserves	Total
	Merger Reserves	Revaluation surplus	Directors' loan	Accumulated profit	

.....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 year	-	-	-	-	838,208,739	838,208,739
Other comprehensive loss	-	-	-	-	(703,000)	(703,000)
Total comprehensive income	-	-	-	-	837,505,739	837,505,739

Incremental depreciation - net of tax	-	-	(91,561,111)	-	91,561,111	-
Surplus transferred to retained earnings on disposal of property plant and equipment	-	-	(5,600,000)	-	5,600,000	-
Transfer of accumulated losses under merger scheme	-	-	-	-	(79,947,886)	(79,947,886)
Merger reserves under merger scheme	-	56,196,390	-	-	-	56,196,390
Set off of accumulated losses against surplus under the merger scheme.	-	-	(1,892,231,356)	-	1,892,231,356	-
	-	56,196,390	(1,989,392,467)	-	1,909,444,581	(23,751,496)

Transactions with owners:

Share capital issued	18,127,860	-	-	-	-	18,127,860
	18,127,860	-	-	-	-	18,127,860

Balance as on June, 30 2024 2,989,057,860 56,196,390 1,433,093,840 - 863,004,324 5,341,352,414

Balance as at July 01, 2024 2,989,057,860 56,196,390 1,433,093,840 - 863,004,324 5,341,352,414

Profit for the year	-	-	-	-	1,166,597,850	1,166,597,850
Other comprehensive loss	-	-	-	-	(2,391,861)	(2,391,861)
Total comprehensive Income	-	-	-	-	1,164,205,990	1,164,205,990

Incremental depreciation - net of tax	-	-	(88,310,692)	-	88,310,692	-
Directors loan - net	-	-	-	1,355,368,961	-	1,355,368,961
	-	-	(88,310,692)	1,355,368,961	88,310,692	1,355,368,961

Balance as at June 30, 2025 2,989,057,860 56,196,390 1,344,783,148 1,355,368,961 2,115,521,006 7,860,927,365




Big Bird Foods Limited

Statement of Cash Flows

For the year ended June 30, 2025

	2025	2024
Rupees.....	
Cash flow from operating activities		
Cash flows from operations	198,283,331	1,200,590,596
Net increase in long term loans to employees	(120,233)	(52,000)
Net decrease in long term deposits and prepayments	8,369,808	10,212,500
Finance cost paid	(12,156,732)	(79,239,730)
Gratuity paid	(9,586,837)	(6,160,977)
Workers' profit participation fund paid	(45,401,516)	-
Income tax and levies paid	(360,078,368)	(71,455,407)
Net cash generated from / (used) in operating activities	(220,690,546)	1,053,894,981
Cash flow from investing activities		
Additions to property, plant and equipment including capital work in progress	(349,793,131)	(718,213,824)
Proceeds from disposal of property, plant and equipment	23,975,000	27,400,000
Interest received on short term investment	6,556,665	11,741,826
Net cash used in investing activities	(319,261,466)	(679,071,998)
Cash flow from financing activities		
Loan from directors - receipts	1,490,634,971	-
Loan from directors - repayments	(135,266,010)	
Long term financing - repayments	(652,380,562)	(223,279,856)
Short term financing - net	-	(61,279,161)
Net cash generated from / (used in) financing activities	702,988,399	(284,559,017)
Net increase in cash and cash equivalents	163,036,386	90,263,966
Cash and cash equivalents at the beginning of the year	163,642,171	73,378,205
Cash and cash equivalents at the end of the year	<u>326,678,557</u>	<u>163,642,171</u>


