



Eat Well. Live Well

Big Bird Foods Limited

Address 2-A, Ahmad Block, New Garden Town,
Lahore, Pakistan

Phone +92-42-35835373-74, 35837512-14

UAN +92-42-111-111-220 (Phone)

UAN +92-42-111-244-111

Fax +92-42- 35835371

Web www.bigbirdfoods.com



February 21, 2026

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

Financial results for the Half-year ended December 31, 2025

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on February 21, 2026 at Lahore have approved the financial statements for the Half-year ended December 31, 2025 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, 2025 are enclosed.

Half-year report of the Company ended December 31, 2025 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

Statement of Profit or Loss

For the half-year ended December 31, 2025

	Half Year ended		Quarter ended	
	Dec 31, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024
Rupees.....			
Sales - net	7,728,231,005	4,793,109,626	3,842,098,461	2,565,336,013
Cost of sales	(6,119,876,397)	(3,750,723,912)	(3,047,505,609)	(2,016,437,704)
Gross Profit	1,608,354,608	1,042,385,714	794,592,852	548,898,309
Distribution and selling expenses	(236,867,586)	(119,643,599)	(119,866,443)	(64,266,304)
Administration expenses	(152,061,031)	(94,132,112)	(78,853,033)	(52,217,397)
Other expenses	(113,480,607)	(46,522,744)	(74,811,058)	(25,677,192)
	(502,409,224)	(260,298,454)	(273,530,534)	(142,160,893)
Other income	1,105,945,384	782,087,260	521,062,318	406,737,416
	182,436,564	35,962,443	158,250,721	18,684,499
Profit from operations	1,288,381,948	818,049,703	679,313,039	425,421,915
Finance cost	(181,212,105)	(190,329,760)	(93,901,896)	(78,965,883)
Profit before income tax	1,107,169,844	627,719,943	585,411,143	346,456,032
Taxation	(459,053,413)	(54,375,853)	(269,240,411)	(41,563,516)
Profit after taxation	648,116,431	573,344,090	316,170,732	304,892,516
Basic earning per share	2.17	1.92	1.06	1.02
Diluted earning per share	2.13	1.92	1.04	1.02

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Big Bird Foods Limited Statement of Financial Position As at December 31, 2025

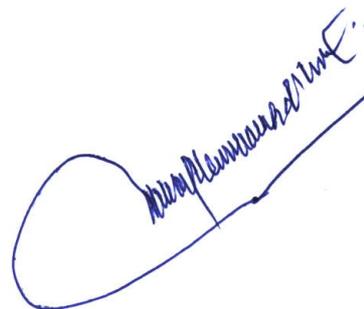
	Dec 31, 2025 Unaudited	June 30, 2025 Audited
Rupees.....	
ASSETS		
Non-current assets		
Property, plant and equipment	7,879,259,792	7,701,451,739
Long term loans and advances	-	756,233
Long term deposits and prepayments	11,033,400	10,416,400
	7,890,293,192	7,712,624,372
Current assets		
Stores and spares	352,428,709	288,993,277
Stock in trade	2,498,759,469	1,913,390,418
Biological assets	623,959,821	254,754,956
Trade debts	2,148,027,275	1,957,175,823
Loans and advances	62,591,992	36,705,549
Deposits and prepayments	3,842,290	8,936,381
Cash and bank balances	131,868,995	326,678,557
	5,821,478,551	4,786,634,962
TOTAL ASSETS	13,711,771,743	12,499,259,334
EQUITY AND LIABILITIES		
Share capital and reserves		
Share capital	2,989,057,860	2,989,057,860
Accumulated profit	2,806,225,268	2,115,521,006
Merger Reserve	56,196,390	56,196,390
Surplus on revaluation of operating fixed assets	1,302,195,317	1,344,783,148
Loan from director - related party	1,500,000,000	1,355,368,961
Total equity	8,653,674,835	7,860,927,365
Non-current liabilities		
Long term finances - secured	1,074,533,846	643,425,024
Deferred markup	241,462,553	206,133,033
Deferred taxation-net	666,939,591	491,744,008
Employee's benefit obligation	170,735,805	155,732,118
	2,153,671,795	1,497,034,183
Current liabilities		
Current portion of long term financing	733,793,264	999,233,157
Short term borrowings	97,462,967	189,249,213
Trade and other payables	1,309,857,813	1,002,970,287
Accrued and deferred mark-up	763,311,071	949,845,130
	2,904,425,114	3,141,297,787
Contingencies and commitments	-	-
TOTAL EQUITY AND LIABILITIES	13,711,771,743	12,499,259,334



Big Bird Foods Limited
Statement of Comprehensive Income
For the half-year ended December 31, 2025

	Half Year ended		Quarter ended	
	Dec 31, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024
Profit after taxation for the period	648,116,431	573,344,090	316,170,732	304,892,516
Other Comprehensive Income for the period				
Other comprehensive income	-	-	-	-
Remeasurements of defined benefit plan - net of tax	-	-	-	-
Total comprehensive income for the period	648,116,431	573,344,090	316,170,732	304,892,516

Muhammad Iqbal





Big Bird Foods Limited

Statement of Cash Flows

For the half-year ended December 31, 2025

Dec 31, 2025 **Dec 31, 2024**
.....Rupees.....

Cash flow from operating activities

Cash flows from operations	398,852,241	355,352,973
Net increase in long term loans to employees	756,233	(144,233)
Net decrease in long term deposits and prepayments	(617,000)	(650,000)
Finance cost paid	(2,504,775)	-
Gratuity paid	(4,786,833)	(1,953,103)
Workers' profit participation fund paid	(83,943,104)	-
Income tax and levies paid	(218,127,080)	(112,955,096)
Net cash generated from / (used) in operating activities	89,629,683	239,650,542

Cash flow from investing activities

Additions to property, plant and equipment including capital work in progress	(303,925,055)	(276,611,949)
Proceeds from disposal of property, plant and equipment	12,100,000	-
Interest received on short term investment	-	5,407,007
Net cash used in investing activities	(291,825,054)	(271,204,942)

Cash flow from financing activities

Loan from directors - receipts	312,473,228	795,052,787
Loan from directors - repayments	(167,842,189)	-
Long term financing - repayments	(137,245,230)	(559,510,434)
Net cash generated from / (used in) financing activities	7,385,809	235,542,353

Net increase in cash and cash equivalents	(194,809,563)	203,987,953
Cash and cash equivalents at the beginning of the period	326,678,557	163,672,746
Cash and cash equivalents at the end of the period	131,868,995	367,660,698

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Big Bird Foods Limited
Statement of Changes in Equity
For the half-year ended December 31, 2025

Share capital	Capital Reserves			Revenue reserves	Total	
	Merger Reserves	Revaluation surplus	Directors' loan	Accumulated profit		
..... Rupees						
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
Incremental depreciation - net of tax	-	-	(42,118,111)	-	42,118,111	-
Directors loan - net	-	-	-	795,052,787	-	795,052,787
	-	-	(42,118,111)	795,052,787	615,462,201	1,368,396,877
Balance as at December, 31 2024	2,989,057,860	-	1,390,975,729	795,052,787	1,534,662,915	6,709,749,291
Balance as at July 01, 2025	2,989,057,860	56,196,390	1,344,783,148	1,355,368,961	2,115,521,006	7,860,927,365
Profit for the period	-	-	-	-	648,116,431	648,116,431
Other comprehensive income / (loss)	-	-	-	-	-	-
Total comprehensive Income	-	-	-	-	648,116,431	648,116,431
Incremental depreciation - net of tax	-	-	(42,587,831)	-	42,587,831	-
Directors loan - net	-	-	-	144,631,039	-	144,631,039
	-	-	(42,587,831)	144,631,039	42,587,831	144,631,039
Balance as at December 31, 2025	2,989,057,860	56,196,390	1,302,195,317	1,500,000,000	2,806,225,268	8,653,674,835

