

March 13, 2026

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

Subject: Mandatory Shariah Disclosures for the half year ended December 31, 2025

Dear Sir,

In compliance with the requirements of PSX Regulations 5.6.9A.1 and 5.6.9A.2, please find attached the Shariah Compliance Disclosures for the half year ended December 31, 2025.

You may please inform the TRE certificate holders of the exchange accordingly.

Yours sincerely,

For and on behalf of
Big Bird Foods Limited



Muhammad Riaz
Company Secretary &
Head of Legal

CC:

The Director / HOD
Surveillance, Supervision and Enforcement Department
Securities and Exchange Commission of Pakistan.
SECP, NIC Building, Jinnah Avenue,
Blue Area, Islamabad.

Big Bird Foods Limited
Shari'ah Compliance Disclosures
For the Half Year ended December 31, 2025

Shari'ah Screening Disclosures:

Statement of Financial Position

Liabilities:

	Dec 31, 2025 (Unaudited)	June 30, 2025 Audited
Islamic mode of financing - Long term	387,151,667	447,490,000
Conventional mode of financing - Long term	2,921,175,443	2,550,537,142
Conventional mode of financing - Short term	97,462,967	189,249,213
Mark up accrued - conventional mode of financing	796,890,798	975,001,813
Mark up accrued - Islamic mode of financing	207,882,529	180,976,350

Assets:

Shariah compliant bank balances	944,420	9,482,969
Long term and short term shariah compliant investments	-	-

Statement of Profit or Loss:

Revenue:

	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)
Revenue earned from a shariah compliant business segment	7,728,231,005	4,793,109,626
Revenue earned from a non shariah compliant business segment	-	-

Other income:

Interest on shariah compliant bank accounts	-	-
Interest on conventional business segment	1,827,928	8,549,123
Gain on disposal of assets - shariah compliant	3,005,432	-
Gain on restructuring of loan - conventional mode of financing	118,783,956	-
Miscellaneous income - shariah compliant	58,819,248	27,413,320

Finance cost:

Mark up for the period - Islamic mode of financing	19,682,217	18,042,692
Mark up for the period - Conventional mode of financing	161,529,887	172,287,068
Mark up paid on Islamic mode of financing	-	-
Mark up paid on Conventional mode of financing	-	-

Names of the Company's shariah compliant financial institutions

MCB Islamic Bank	Long - term finance & Bank
Askari Islamic Bank	Long - term finance & Bank
Dubai Islamic Bank	Long - term finance & Bank

