

April 27, 2026

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

**Financial results for the Quarter ended March 31, 2026**

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on April 25, 2026 at Lahore have approved the financial statements for the quarter ended March 31, 2026 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 Quarter ended March 31, 2026 are enclosed.

Quarterly report of the Company for the period ended March 31, 2026 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



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## Big Bird Foods Limited

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

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

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**Fax** +92-42- 35835371

**Web** www.bigbirdfoods.com

## Big Bird Foods Limited Statement of Financial Position

As at March 31, 2026

	Mar 31, 2026 Unaudited	June 30, 2025 Audited
	.....Rupees.....	
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	7,847,695,839	7,701,451,739
Long term loans and advances	-	756,233
Long term deposits and prepayments	11,033,400	10,416,400
	7,858,729,239	7,712,624,372
<b>Current assets</b>		
Stores and spares	347,984,747	288,993,277
Stock in trade	2,516,938,542	1,913,390,418
Biological assets	631,558,342	254,754,956
Trade debts	2,136,879,205	1,957,175,823
Loans and advances	76,592,667	36,705,549
Deposits and prepayments	2,843,261	8,936,381
Cash and bank balances	293,676,410	326,678,557
	6,006,473,174	4,786,634,962
<b>TOTAL ASSETS</b>	<b>13,865,202,413</b>	<b>12,499,259,334</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Share capital and reserves</b>		
Share capital	3,292,578,700	2,989,057,860
Share premium	1,196,479,160	-
Accumulated profit	3,182,699,374	2,115,521,006
Merger Reserve	56,196,390	56,196,390
Surplus on revaluation of operating fixed assets	1,281,279,368	1,344,783,148
Loan from director - related party	-	1,355,368,961
Total equity	9,009,232,993	7,860,927,365
<b>Non-current liabilities</b>		
Long term finances - secured	1,152,109,483	643,425,024
Deferred markup	277,300,572	206,133,033
Deferred taxation-net	699,922,851	491,744,008
Employee's benefit obligation	173,985,562	155,732,118
	2,303,318,468	1,497,034,183
<b>Current liabilities</b>		
Current portion of long term financing	757,642,188	999,233,157
Short term borrowings	-	189,249,213
Trade and other payables	1,154,687,463	1,002,970,287
Accrued and deferred mark-up	640,321,302	949,845,130
	2,552,650,953	3,141,297,787
Contingencies and commitments	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>13,865,202,413</b>	<b>12,499,259,334</b>

*Handwritten signature and date: 03/03/2026*



**Big Bird Foods Limited**  
**Statement of Profit or Loss (Unaudited)**  
For the period ended March 31, 2026 (Unaudited)

	Period end		Quarter ended	
	Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
	.....Rupees.....			
Sales - net	11,581,800,515	8,236,488,778	3,853,569,510	3,443,379,152
Cost of sales	(9,166,240,745)	(6,494,282,681)	(3,046,364,348)	(2,743,558,769)
<b>Gross Profit</b>	<b>2,415,559,770</b>	<b>1,742,206,097</b>	<b>807,205,162</b>	<b>699,820,383</b>
Distribution and selling expenses	(427,261,613)	(241,717,775)	(190,394,027)	(122,074,177)
Administration expenses	(233,335,245)	(160,495,077)	(81,274,214)	(66,362,965)
Other expenses	(167,989,862)	(88,488,803)	(54,509,255)	(41,966,059)
	(828,586,720)	(490,701,655)	(326,177,496)	(230,403,201)
Other income	1,586,973,050	1,251,504,442	481,027,666	469,417,182
	286,278,256	57,535,018	103,841,692	21,572,575
<b>Profit from operations</b>	<b>1,873,251,306</b>	<b>1,309,039,460</b>	<b>584,869,358</b>	<b>490,989,756</b>
Finance cost	(244,508,834)	(278,496,793)	(63,296,729)	(88,167,033)
<b>Profit before income tax</b>	<b>1,628,742,473</b>	<b>1,030,542,667</b>	<b>521,572,629</b>	<b>402,822,723</b>
Taxation	(625,067,884)	(129,434,748)	(166,014,471)	(75,058,895)
<b>Profit after taxation</b>	<b>1,003,674,589</b>	<b>901,107,919</b>	<b>355,558,158</b>	<b>327,763,828</b>
<b>Earning per share (EPS)</b>	<b>3.34</b>	<b>3.01</b>	<b>1.18</b>	<b>1.10</b>

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### Big Bird Foods Limited Statement of Comprehensive Income For the period ended March 31, 2026 (Unaudited)

	Period ended		Quarter ended	
	Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
Profit after taxation for the period	1,003,674,589	901,107,919	355,558,158	327,763,828
<b>Other Comprehensive Income for the period</b>				
Other comprehensive income	-	-	-	-
Remeasurements of defined benefit plan - net of tax	-	-	-	-
<b>Total comprehensive income for the period</b>	<b>1,003,674,589</b>	<b>901,107,919</b>	<b>355,558,158</b>	<b>327,763,828</b>

*Muhammad ul*





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### Big Bird Foods Limited

#### Statement of Changes in Equity

For the period ended March 31, 2026 (Unaudited)

	Share capital	Share premium	Capital Reserves			Revenue reserves	Total
			Merger Reserves	Revaluation surplus	Directors' loan	Accumulated profit	
Rupees							
<b>Balance as at July 01, 2024</b>	<b>2,989,057,860</b>	-	-	<b>1,433,093,840</b>	-	<b>919,200,714</b>	<b>5,341,352,414</b>
Profit for the period	-	-	-	-	-	901,107,918	901,107,918
Incremental depreciation - net of tax	-	-	-	(58,123,510)	-	58,123,510	-
Directors loan - net	-	-	-	-	1,262,968,961	-	1,262,968,961
	-	-	-	(58,123,510)	1,262,968,961	959,231,428	2,164,076,879
<b>Balance as at March, 31 2025</b>	<b>2,989,057,860</b>	-	-	<b>1,374,970,330</b>	<b>1,262,968,961</b>	<b>1,878,432,142</b>	<b>7,505,429,293</b>
<b>Balance as at July 01, 2025</b>	<b>2,989,057,860</b>	-	<b>56,196,390</b>	<b>1,344,783,148</b>	<b>1,355,368,961</b>	<b>2,115,521,006</b>	<b>7,860,927,365</b>
Profit for the period	-	-	-	-	-	1,003,674,589	1,003,674,589
Other comprehensive income / (loss)	-	-	-	-	-	-	-
Total comprehensive Income	-	-	-	-	-	1,003,674,589	1,003,674,589
Incremental depreciation - net of tax	-	-	-	(63,503,780)	-	63,503,780	-
Directors loan - net	-	-	-	-	144,631,039	-	144,631,039
Transactions with owners:							
Shares issued during the period	303,520,840	1,196,479,160	-	-	-	-	1,500,000,000
Conversion of loan from Directors to equity	-	-	-	-	(1,500,000,000)	-	(1,500,000,000)
	303,520,840	1,196,479,160	-	-	(1,500,000,000)	-	-
<b>Balance as at March 31, 2026</b>	<b>3,292,578,700</b>	<b>1,196,479,160</b>	<b>56,196,390</b>	<b>1,281,279,368</b>	-	<b>3,182,699,374</b>	<b>9,009,232,993</b>

*Muhammad Irfan*



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### Big Bird Foods Limited

#### Statement of Cash Flows

For the period ended March 31, 2026 (Unaudited)

	Mar 31, 2026	Mar 31, 2025
	.....Rupees.....	
<b>Cash flow from operating activities</b>		
Cash flows from operations	755,805,670	(89,058,008)
Net decrease in long term loans to employees	756,233	(144,233)
Net increase in long term deposits and prepayments	(617,000)	3,179,680
Finance cost paid	(18,840,087)	-
Gratuity paid	(6,891,644)	(3,395,018)
Workers' profit participation fund paid	(83,943,104)	(22,698,373)
Income tax and levies paid	(329,198,474)	(207,182,285)
Net cash generated from / (used) in operating activities	317,071,594	(319,298,237)
<b>Cash flow from investing activities</b>		
Additions to property, plant and equipment including capital work in progress	(330,006,443)	(341,409,265)
Proceeds from disposal of property, plant and equipment	20,085,000	21,545,000
Interest received on short term investment	-	-
Net cash used in investing activities	(309,921,443)	(319,864,265)
<b>Cash flow from financing activities</b>		
Loan from directors - receipts	312,473,228	1,262,968,961
Loan from directors - repayments	(167,842,189)	(597,270,434)
Long term financing - repayments	(184,783,338)	200,400
Net cash generated from / (used in) financing activities	(40,152,299)	665,898,927
Net increase in cash and cash equivalents	(33,002,147)	26,736,425
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	<b>293,676,410</b>	<b>190,409,171</b>

*Muhammad Iqbal*