Big Bird Foods Limited
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Web www.bigbirdfoods.com

Eat Well. Live Well

September 24, 2026

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

Financial results for the year ended June 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on September 24, 2026 at Lahore have approved the financial statements for the year ended June 30, 2026 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, 2026 are enclosed.

The Annual General Meeting (AGM) of the Company will be held on October 24, 2026 at 11:00 AM, at Lahore.

The Share Transfer Books of the Company will be closed from October 16, 2026 to October 24, 2026 (both days inclusive). Transfer received at the M/s CDC Share Registrar Services Limited, House, 99-B, Block 'B', S.M.C.H.S., Main Shahra-e-Faisal Karachi at the close of business on October 15, 2026 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,

Big Bird Foods Limited
Lahore

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
Statement of Profit or Loss
For the year ended June 30, 2026

	June 30, 2026	June 30, 2025
	……..Rupees……..	
		(Restated)
Sales - net	14,764,227,892	11,364,831,289
Cost of sales	(11,692,790,359)	(8,982,924,973)
Gross Profit	3,071,437,533	2,381,906,316
Distribution and selling expenses	(602,916,000)	(373,690,349)
Administration expenses	(301,175,476)	(237,859,331)
Other expenses	(153,651,677)	(168,341,680)
	(1,057,743,153)	(779,891,360)
	2,013,694,380	1,602,014,957
Other income	448,418,701	304,552,576
Profit from operations	2,462,113,081	1,906,567,533
Finance cost	(316,725,376)	(343,546,936)
Profit before levies and income tax	2,145,387,705	1,563,020,596
Levies	-	-
Profit before income tax	2,145,387,705	1,563,020,596
Taxation	(975,605,448)	(442,182,289)
Profit after taxation	**1,169,782,257**	**1,120,838,308**
Earnings per share (EPS)	**3.80**	**3.75**

Big Bird Foods Limited Lahore

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Big Bird Foods Limited
Statement of Financial Position
As at June 30, 2026

	June 30, 2026	June 30, 2025	June 30, 2024
	...Rupees...		
		(Restated)	(Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	10,216,270,507	7,701,451,739	7,581,733,297
Long term loans and advances	-	756,233	636,000
Long term deposits	6,899,265	10,416,400	18,786,208
	10,223,169,772	7,712,624,372	7,601,155,505
Current assets			
Stores and spares	360,227,631	288,993,277	261,907,586
Stock in trade	2,925,813,400	1,913,390,418	1,275,198,398
Biological assets	735,895,615	254,754,956	-
Trade debts	2,297,658,142	1,957,175,823	1,003,306,138
Loans and advances	25,569,039	36,705,549	14,742,532
Deposits and prepayments	8,271,209	8,936,381	17,052,709
Short-term investment	-	-	6,230,575
Cash and bank balances	270,238,375	326,678,557	157,442,171
	6,623,673,411	4,786,634,961	2,735,880,109
TOTAL ASSETS	**16,846,843,183**	**12,499,259,334**	**10,337,035,615**
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital	3,292,578,700	2,989,057,860	2,989,057,860
Share premium	1,193,045,160	-	-
Accumulated profit	3,055,665,935	1,800,929,527	606,273,632
Merger Reserve	56,196,390	56,196,390	56,196,390
Surplus on revaluation of operating fixed assets	2,943,751,765	1,370,117,204	1,445,989,771
Loan from director - related party	-	1,355,368,961	-
Total equity	10,541,237,951	7,571,669,942	5,097,517,653
Non-current liabilities			
Long term finances - secured	469,297,499	643,425,024	798,506,635
Deferred markup	211,827,133	206,133,033	690,347,767
Deferred taxation	1,875,341,272	781,001,430	747,284,984
Employee's benefit obligation	178,797,622	155,732,118	122,331,005
	2,735,263,526	1,786,291,605	2,358,470,391
Current liabilities			
Current portion of long term financing	1,441,048,823	999,233,157	1,317,507,615
Short term borrowings	-	189,249,213	189,249,213
Trade and other payables	1,435,905,732	1,002,970,287	836,718,481
Accrued and deferred mark-up	693,387,152	949,845,130	537,572,263
	3,570,341,707	3,141,297,787	2,881,047,572
Contingencies and commitments	-	-	-
TOTAL EQUITY AND LIABILITIES	**16,846,843,183**	**12,499,259,334**	**10,337,035,615**

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Big Bird Foods Limited
Statement of Comprehensive Income
For the year ended June 30, 2026

	June 30, 2026	June 30, 2025
	...Rupees...	
		(Restated)
Profit after taxation for the year	1,169,782,257	1,120,838,308
Other Comprehensive Income for the year		
Items that will not be reclassified subsequently to the statement of profit or loss:		
Surplus on revaluation of property, plant and equipment	2,313,905,374	-
Related tax impact on revaluation	(731,009,138)	-
Tax effect on revaluation surplus due to change in tax rate	66,316,730	-
	(664,692,408)	
Remeasurements of defined benefit plan - net of tax	9,375,747	(2,054,979)
	-	-
Total comprehensive income for the year	**2,828,370,969**	**1,118,783,329**

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Big Bird Foods Limited
Statement of Changes in Equity
For the year ended June 30, 2026

	Share capital	Capital reserves				Revenue reserves	Total
		Share premium	Merger Reserves	Revaluation surplus	Directors' loan	Accumulated profit	
	.....	.....	.....	Rupees	.....	.....	.....
Balance as at July 01, 2024 - as earlier reported	**2,989,057,860**	-	**56,196,390**	**1,433,093,840**	-	**863,004,324**	**5,341,352,414**
Effect of restatement of prior period error (net of tax)	-	-	-	12,895,931	-	(256,730,692)	**(243,834,761)**
Balance as at July 01, 2024 - restated	**2,989,057,860**	-	**56,196,390**	**1,445,989,771**	-	**606,273,632**	**5,097,517,653**
Profit for the year - Restated	-	-	-	-	-	1,120,838,308	1,120,838,308
Other comprehensive loss - restated	-	-	-	-	-	(2,054,979)	(2,054,979)
Total comprehensive income - restated	-	-	-	-	-	1,118,783,329	1,118,783,329
Incremental depreciation - net of tax - restated	-	-	-	(75,872,566)	-	75,872,566	-
Directors loan - net	-	-	-	-	1,355,368,961		1,355,368,961
	-	-	-	(75,872,566)	1,355,368,961	1,194,655,895	2,474,152,290
Balance as at June, 30 2025 - restated	**2,989,057,860**	-	**56,196,390**	**1,370,117,204**	**1,355,368,961**	**1,800,929,527**	**7,571,669,942**
Balance as at July 01, 2025 - restated	**2,989,057,860**	-	**56,196,390**	**1,370,117,204**	**1,355,368,961**	**1,800,929,527**	**7,571,669,942**
Profit for the year	-	-	-	-	-	1,169,782,257	1,169,782,257
Remeasurement-employee's benefits - net of tax	-	-	-	-	-	9,375,747	9,375,747
Surplus on revaluation of property plant and equipment's	-	-	-	2,313,905,374	-	-	2,313,905,374
Related tax impact on revaluation	-	-	-	(731,009,138)	-	-	(731,009,138)
Tax effect on revaluation surplus due to change in tax rate	-	-	-	66,316,730	-	-	66,316,730
Total comprehensive Income	-	-	-	1,649,212,965	-	1,179,158,004	2,828,370,969
Incremental depreciation - net of tax	-	-	-	(75,578,405)	-	75,578,405	-
Directors loan - net	-	-	-	-	144,631,039	-	144,631,039
	-	-	-	(75,578,405)	144,631,039	75,578,405	144,631,039
Transactions with owners:							
Ordinary shares issued during the year	303,520,840	-	-	-	-	-	303,520,840
Share premium on ordinary shares	-	1,193,045,160	-	-	-	-	1,193,045,160
Conversion of directors loan to ordinary shares	-	-	-	-	(1,500,000,000)	-	(1,500,000,000)
	303,520,840	1,193,045,160	-	-	(1,500,000,000)	-	(3,434,000)
Balance as at June 30, 2026	**3,292,578,700**	**1,193,045,160**	**56,196,390**	**2,943,751,765**	-	**3,055,665,935**	**10,541,237,950**

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Big Bird Foods Limited
Statement of Cash Flows
For the year ended June 30, 2026

	June 30, 2026	June 30, 2025
	..............Rupees.............	
Cash flow from operating activities		
Cash flows from operations	1,129,165,590	198,283,331
Net (increase)/decrease in long term loans to employees	756,233	(120,233)
Net decrease in long term deposits and prepayments	3,517,135	8,369,808
Finance cost paid	(35,380,454)	(12,156,732)
Gratuity paid	(11,485,955)	(9,586,837)
Workers' profit participation fund paid	(83,943,104)	(45,401,516)
Income tax paid	(533,892,981)	(360,078,368)
Net cash generated from / (used in) operating activities	468,736,464	(220,690,546)
Cash flow from investing activities		
progress	(454,159,918)	(349,793,131)
Proceeds from disposal of property, plant and equipment	21,065,500	23,975,000
Profit on bank deposits	2,181,664	6,556,665
Net cash used in investing activities	(430,912,754)	(319,261,466)
Cash flow from financing activities		
Transaction cost on issuance of ordinary shares	(3,434,000)	-
Loan from directors - receipts	312,473,228	1,490,634,971
Loan from directors - repayments	(167,842,189)	(135,266,010)
Long term financing - repayments	(235,460,932)	(652,380,562)
Net cash generated from / (used in) financing activities	(94,263,893)	702,988,399
Net increase/(decrease) in cash and cash equivalents	(56,440,183)	163,036,386
Cash and cash equivalents at the beginning of the year	326,678,557	163,642,171
Cash and cash equivalents at the end of the year	**270,238,375**	**326,678,557**

Big Bird Foods Limited
Lahore