



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

October 24, 2026

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

Financial results for the 1st quarter ended September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of the company in their meeting held on October 24, 2026 at Lahore have approved the financial statements for the 1st Quarter ended on September 30, 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 first quarter ended September 30, 2026 are enclosed.

Quarterly report of the Company for the quarter ended September 30, 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 Condensed Interim Statement of Financial Position As at September 30, 2026

September 30,
2026 June 30, 2026
.....Rupees.....

ASSETS

Non-current assets

Property, plant and equipment
Long term deposits

Current assets

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

TOTAL ASSETS

EQUITY AND LIABILITIES

Share capital and reserves

Share capital
Share premium
Accumulated profit
Merger Reserve
Surplus on revaluation of operating fixed assets
Total equity

Non-current liabilities

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

Current liabilities

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

Contingencies and commitments

TOTAL EQUITY AND LIABILITIES

10,183,979,595	10,216,270,507
6,899,265	6,899,265
10,190,878,860	10,223,169,772
409,553,014	360,227,631
2,880,037,361	2,925,813,400
752,132,163	735,895,615
2,335,300,541	2,297,658,142
28,778,502	25,569,039
8,855,325	8,271,209
204,012,079	270,238,375
6,618,668,985	6,623,673,411
16,809,547,845	16,846,843,183
3,292,578,700	3,292,578,700
1,193,045,160	1,193,045,160
3,418,956,300	3,055,665,936
56,196,390	56,196,390
2,925,452,344	2,943,751,765
10,886,228,894	10,541,237,952
312,535,949	469,297,499
187,984,834	211,827,133
1,928,291,746	1,875,341,271
181,427,449	178,797,622
2,610,239,978	2,735,263,525
1,222,943,046	1,441,048,823
1,388,952,009	1,435,905,732
701,183,918	693,387,152
3,313,078,973	3,570,341,707
-	-
16,809,547,845	16,846,843,183



Big Bird Foods Limited
Condensed Interim
Statement of Profit or Loss (Unaudited)
For the period ended September 30, 2026 (Unaudited)

	Quarter ended	
	September 30, 2026	September 30, 2025
	Rupees.....	
Sales - net	4,071,616,489	3,886,132,544
Cost of sales	(3,226,565,621)	(3,072,370,788)
Gross Profit	845,050,868	813,761,756
Distribution and selling expenses	(159,770,453)	(117,001,143)
Administration expenses	(79,869,119)	(73,207,998)
Other expenses	(39,571,874)	(38,669,549)
	(279,211,446)	(228,878,690)
	565,839,422	584,883,067
Other income	32,439,098	24,185,843
Profit from operations	598,278,520	609,068,910
Finance cost	(64,344,966)	(87,310,209)
Profit before income tax	533,933,554	521,758,701
Taxation	(188,942,611)	(189,813,002)
Profit after taxation	344,990,943	331,945,699
Earnings per share-Basic/Diluted	1.05	1.11





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Big Bird Foods Limited
Condensed Interim
Statement of Comprehensive Income (Unaudited)
For the period ended September 30, 2026

	September 30, 2026	September 30, 2025
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.....Rupees.....

Profit after taxation for the period

344,990,943	331,945,698
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Other Comprehensive Income for the period

**Items that will not be reclassified subsequently to
the statement of profit or loss:**

Surplus on revaluation of property, plant and equipment

Remeasurements of defined benefit plan - net of tax

-	-
-	-
-	-

Total comprehensive income for the period

344,990,943	331,945,698
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Big Bird Foods Limited
Condensed Interim
Statement of Changes in Equity (Unaudited)
For the period ended September 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, 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 period	-	-	-	-	-	331,945,698	331,945,698
Total comprehensive income	-	-	-	-	-	331,945,698	331,945,698
Incremental depreciation - net of tax	-	-	-	(20,653,663)	-	20,653,663	-
Directors loan - net	-	-	-	-	144,631,039	-	144,631,039
	-	-	-	(20,653,663)	144,631,039	352,599,361	476,576,737
Balance as at September, 30 2025	2,989,057,860	-	56,196,390	1,349,463,541	1,500,000,000	2,153,528,888	8,048,246,679
Balance as at July 01, 2026	3,292,578,700	1,193,045,160	56,196,390	2,943,751,765	-	3,055,665,936	10,541,237,951
Profit for the period	-	-	-	-	-	344,990,943	344,990,943
Total comprehensive Income	-	-	-	-	-	344,990,943	344,990,943
Incremental depreciation - net of tax	-	-	-	(18,299,421)	-	18,299,421	-
	-	-	-	(18,299,421)	-	18,299,421	-
Balance as at September 30, 2026	3,292,578,700	1,193,045,160	56,196,390	2,925,452,344	-	3,418,956,300	10,886,228,894

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Big Bird Foods Limited
Condensed Interim
Statement of Cash Flows (Unaudited)
For the period ended September 30, 2026

	September 30, 2026	September 30, 2025
	Rupees.....	
Cash flow from operating activities		
Cash flows from operations	620,447,644	(10,033,901)
Net (increase)/decrease in long term loans to employees	-	(6,000)
Net decrease in long term deposits and prepayments	-	(417,000)
Finance cost paid	(56,032,049)	(729,240)
Gratuity paid	(4,333,464)	(1,107,998)
Workers' profit participation fund paid	(30,543,565)	-
Income tax paid	(151,210,055)	(99,155,040)
Net cash generated from / (used in) operating activities	378,328,511	(111,449,177)
Cash flow from investing activities		
Additions to property, plant and equipment including capital work in progress	(45,757,738)	(123,645,631)
Proceeds from disposal of property, plant and equipment	260,000	12,100,000
Profit on bank deposits	168,708	993,582
Net cash used in investing activities	(45,329,030)	(110,552,049)
Cash flow from financing activities		
Loan from directors - net	-	144,631,039
Long term financing - repayments	(399,225,777)	(66,646,672)
Net cash generated from / (used in) financing activities	(399,225,777)	77,984,367
Net increase/(decrease) in cash and cash equivalents	(66,226,296)	(144,016,859)
Cash and cash equivalents at the beginning of the year	270,238,375	326,678,557
Cash and cash equivalents at the end of the year	204,012,079	182,661,699

