



## Big Bird Foods Limited

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

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**April 30, 2026**

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

**Subject: Shariah Compliance disclosures for the half year ended December 31, 2025**

Dear Sir,

Please find attached the mandatory information required under amended Part I Clause VII of Fourth Schedule to the Companies Act, 2017 as amended via S.R.O 1278(I)/2024 dated August 15, 2024.

Yours Sincerely

For and on behalf of  
**Big Bird Foods Limited**

**Muhammad Riaz**  
Company Secretary &  
Head of Legal



15 **Disclosure Requirement for companies not engaged in Shairah Non-Permissible Business activity**

Following information has been disclosed as required under part I clause VII of Fourth schedule to the Companies Act, 2017 as amended via S.R.O 1278 (I)/2024 dated August 15, 2024

**Liabilities:**

	Dec 31, 2025 (Unaudited)	June 30, 2025 Audited
Islamic mode of financing - Long term	387,151,667	447,490,000
Islamic mode of financing - Short term	-	-
Islamic mode of lease financing	-	-
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, bank deposits, TDRs	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 deposits, bank balances and TDRs	-	-
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
Gain or loss or dividend earned on Shariah compliant investments	-	-
Exchange gain earned from actual currency	-	-
Exchange gains earned using conventional derivative financial instruments	-	-

**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	-	-

**Other Expenses:**

Break-up of late payments or liquidated damages	-	-
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**Names of the Company's shariah compliant financial institutions**

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

The company has business relationship with islamic banks in ordinary course of business. Disclosure other than above are not applicable to the company