



*The West India Biscuit Co. Ltd.*

**THE WEST INDIA BISCUIT COMPANY LIMITED**

Third Quarter Report as of May 31, 2025

**Summarised Statement of Comprehensive Income**

*For the nine months ended May 31, 2025*

*(With comparatives for the nine months ended May 31, 2024)*

*Expressed in Barbados Dollars*

**Revenue**

Revenues from operations

Operating expenses

**Profit before Taxation**

Taxation

**Net income for the year**

**Other comprehensive (loss)/income not to be reclassified to profit or loss in subsequent periods (net of tax)**

Fair value gain/(loss) on investments in equity instruments designated as at FVTOCI

(Loss)/gain from defined pension plan assets

Deferred tax movement on pension asset

**Total other comprehensive income**

**Total comprehensive income for the year, net tax**

Unaudited May 31, 2025	Unaudited May 31, 2024	Audited August 31, 2024
\$	\$	\$
61,594,412	58,862,097	78,358,399
( 53,371,361 )	( 49,387,536 )	( 66,158,672 )
8,223,051	9,474,561	12,199,727
-741,002	( 346,760 )	( 1,997,265 )
7,482,049	9,127,801	10,202,462
2,364,182	3,076,111	2,379,972
-	-	( 37,924 )
-	-	43,251
2,364,182	3,076,111	2,385,299
9,846,231	12,203,912	12,587,761

**Summarised Statement of Cash Flows**

*For the nine months ended May 31, 2025*

*(With comparatives for the nine months ended May 31, 2024)*

*Expressed in Barbados Dollars*

Net cash generated from operating activities

Net cash used in investing activities

Net cash used in financing activities

**Net increase in cash and cash equivalents**

**Cash and cash equivalents - beginning of year**

**Cash and cash equivalents - end of year**

Unaudited May 31, 2025	Unaudited May 31, 2025	Audited August 31, 2024
\$	\$	\$
7,909,525	3,226,588	12,066,033
(1,053,066)	1,827,061	(1,929,541)
(20,485,471)	(1,291,831)	(3,324,409)
(13,629,012)	3,761,818	6,812,083
50,575,897	43,763,814	43,763,814
36,946,885	47,525,632	50,575,897



*The West India Biscuit Co. Ltd.*

## THE WEST INDIA BISCUIT COMPANY LIMITED

Third Quarter Report as of May 31, 2025

### Summarised Statement of Financial Position

*As at May 31, 2025*

(With comparatives as at May 31, 2024)

Expressed in Barbados Dollars

#### Current Assets

#### Current Liabilities

#### Working Capital

Financial assets measured at fair value through

Other Comprehensive Income

Financial assets measured at amortised cost

Property, plant and equipment

Right of use assets

Lease liabilities

Pension plan asset

Deferred tax liability

#### Net Assets

Represented by:

#### Equity

Share capital

Other reserves

Retained earnings

Unaudited May 31, 2025	Unaudited May 31, 2024	Audited August 31, 2024
\$	\$	\$
61,084,846	70,893,299	70,927,450
12,428,194	5,691,980	9,362,403
48,656,652	65,201,319	61,565,047
10,420,271	8,752,228	8,056,090
3,000,000	3,000,000	3,000,000
28,967,912	25,320,003	28,941,407
883,377	756,867	700,677
( 881,042 )	( 750,323 )	( 701,933 )
7,991,271	7,672,709	7,942,211
( 1,671,891 )	( 520,853 )	( 1,671,891 )
97,366,550	109,431,950	107,831,608
2,994,851	2,995,865	2,995,865
3,868,384	2,195,013	1,504,200
90,503,315	104,241,072	103,331,543
97,366,550	109,431,950	107,831,608

### Summarised Statement Of Changes In Equity

*For the nine months ended May 31, 2025*

(With comparatives for the nine months ended May 31, 2024)

Expressed in Barbados Dollars

#### Opening Balance

Net Income for the period

Other comprehensive (loss)/income

Share Retirement

Dividends paid

#### Closing Balance

Unaudited May 31, 2025	Unaudited May 31, 2024	Audited August 31, 2024
\$	\$	\$
107,831,608	98,361,038	98,361,038
7,482,049	9,127,801	10,202,462
2,364,182	3,076,111	2,385,299
( 35,453 )	-	( 98,022 )
( 20,275,836 )	( 1,133,003 )	(3,019,169)
97,366,550	109,431,950	107,831,608