

Barbados Farms Limited
Balance Sheet
As of September 30, 2025

(expressed in Barbados dollars)

	<u>UNAUDITED</u>	<u>UNAUDITED</u>
	30-Sept 2025	30-Jun 2025
	\$	\$
Assets		
Current assets		
Cash in hand and at bank	260,394	1,061,404
Trade and other receivables	3,197,542	3,205,124
Corporation tax recoverable	175,537	175,537
Biological assets	1,113,352	345,623
Inventory	569,189	516,485
	<u>5,316,014</u>	<u>5,304,173</u>
Non-current assets		
Property, plant and equipment	76,469,227	76,579,912
Investment property	36,444,203	36,444,203
Development property	5,427,565	5,427,565
	<u>118,340,995</u>	<u>118,451,680</u>
Total assets	<u>123,657,009</u>	<u>123,755,853</u>

Barbados Farms Limited

Balance Sheet

As of September 30, 2025

(expressed in Barbados dollars)

	<u>UNAUDITED</u>	<u>UNAUDITED</u>
Liabilities and equity		
Current liabilities		
Trade and other payables	2,283,167	1,409,037
Due to ultimate parent company	17,972	17,972
Due to parent company	19,862,399	19,444,701
Due to related party	1,847	1,630
Lease liability, current	270,090	319,215
Dividend payable	135,050	135,050
Loan	3,891,804	3,892,817
	<u>26,462,329</u>	<u>25,220,422</u>
Non-current liabilities		
Lease liability, non-current	212,918	260,604
Retirement benefit obligations	3,761,949	3,761,949
	<u>3,974,867</u>	<u>4,022,553</u>
Total liabilities	30,437,196	29,242,975
Equity		
Share capital	2,060,729	2,060,729
Revaluation surplus	110,196,078	110,196,078
Retained earnings	-19,036,994	-17,743,929
Total equity	<u>93,219,813</u>	<u>94,512,878</u>
Total liabilities and equity	<u>123,657,009</u>	<u>123,755,853</u>

Barbados Farms Limited
Statement of Comprehensive Income
For the period ended September 30, 2025

(expressed in Barbados dollars)

	UNAUDITED	UNAUDITED
	30-Sept 2025	30-Sept 2024
	\$	\$
Revenue from cultivated crops	29,968	28,096
Cost of cultivated crops	-1,246,475	-1,070,080
Change in fair value of cultivated crops	767,729	-58,774
Gross loss	-448,778	-1,100,758
General and administrative expenses	-439,527	-379,519
Other income	7,175	118,735
Loss from operations	-881,130	-1,361,542
Finance costs	-411,935	-137,624
Loss before taxation	-1,293,065	-1,499,166
Taxation	-	-
Net loss for the period	(1,293,065)	(1,499,166)
<i>Items net of tax that will not be reclassified subsequently to income:</i>		
Other comprehensive income for the period	-	-
Total comprehensive loss for the period	(1,293,065)	(1,499,166)
Loss per share - basic and diluted	\$ (0.0627)	\$ (0.0727)