



*The West India Biscuit Co. Ltd.*

**THE WEST INDIA BISCUIT COMPANY LIMITED**

*First Quarter Report As Of November 30th, 2025*

**SUMMARISED STATEMENT OF CHANGES IN EQUITY**

*For the three months ended November 30th, 2025*

(With comparatives for the three months ended November 30, 2024)

Expressed in Barbados Dollars

**Balance at August 31, 2025**  
Net Income for the period  
Other comprehensive income  
Share Retirement  
Dividends paid  
**Balance at November 30, 2025**

Unaudited Nov 30, 2025	Unaudited Nov 30, 2024	Audited August 31, 2025
\$	\$	\$
99,398,804	107,831,608	107,831,608
2,149,379	1,889,719	9,394,852
76,782	299,985	2,979,682
-	-	( 35,455)
-	-	(20,771,883)
<b>101,624,967</b>	<b>110,021,314</b>	<b>99,398,804</b>

## SUMMARISED STATEMENT OF COMPREHENSIVE INCOME

For the three months ended November 30th, 2025

(With comparatives for the three months ended November 30, 2024)

Expressed in Barbados Dollars

### Revenue

Revenues from operations

Operating expenses

### Profit before Taxation

Taxation

### Net income for the year

### Other comprehensive income not to be reclassified to profit or loss in subsequent periods

Fair value gain on investments in equity instruments designated as at FVTOCI

Gain from defined benefit pension plan asset

Deferred (credit)/charge on defined benefit pension plan asset

### Total other comprehensive income

### Total comprehensive income for the year

Unaudited Nov 30, 2025	Unaudited Nov 30, 2024	Audited August 31, 2025
\$	\$	\$
19,561,193	19,529,504	82,060,598
( 17,198,932)	( 17,454,223)	( 71,729,044)
2,362,261	2,075,281	10,331,554
( 212,882)	( 185,561)	( 936,702)
2,149,379	1,889,719	9,394,852
76,782	299,985	2,678,878
-	-	330,554
-	-	( 29,750)
76,782	299,985	2,979,682
2,226,161	2,189,704	12,374,534



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**SUMMARISED STATEMENT OF CASH FLOWS**

*For the three months ended November 30th, 2025*

*(With comparatives for the three months ended November 30, 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**

<b>Unaudited Nov 30, 2025</b>	<b>Unaudited Nov 30, 2024</b>	<b>Audited August 31, 2025</b>
\$ 2,412,112	\$ 2,389,201	\$ 6,762,479
(272,479)	(505,607)	(1,229,282)
(57,975)	(49,300)	(21,539,092)
2,081,658	1,834,294	(16,005,895)
34,570,002	50,575,897	50,575,897
36,651,660	52,410,191	34,570,002

## SUMMARISED STATEMENT OF FINANCIAL POSITION

As at November 30, 2025

(With comparatives as at November 30, 2024)

Expressed in Barbados Dollars

	Unaudited Nov 30, 2025	Unaudited Nov 30, 2024	Audited August 31, 2025
	\$	\$	\$
<b>Current Assets</b>	60,450,152	72,365,189	59,744,536
<b>Current Liabilities</b>	6,166,649	9,148,220	7,680,853
<b>Working Capital</b>	54,283,503	63,216,968	52,063,683
Financial assets measured at fair value through Other Comprehensive Income	10,811,748	8,356,074	10,734,968
Financial assets measured at amortised cost	1,000,000	3,000,000	1,000,000
Property, plant and equipment	28,880,940	29,136,434	28,926,105
Right of use assets	759,499	644,488	819,765
Lease liabilities	( 765,953)	( 652,633)	( 823,928)
Pension plan asset	8,421,021	7,991,874	8,444,003
Deferred tax liability	( 1,765,792)	( 1,671,891)	( 1,765,792)
<b>Net Assets</b>	101,624,967	110,021,314	99,398,804
Represented by:			
<b>Equity</b>			
Share capital	2,994,852	2,995,864	2,994,852
Other reserves	4,560,665	1,804,187	4,483,882
Retained earnings	94,069,450	105,221,263	91,920,070
	101,624,967	110,021,314	99,398,804