



The West India Biscuit Co. Ltd.

THE WEST INDIA BISCUIT COMPANY LIMITED

Third Quarter Report as of May 31, 2026

Summarised Statement of Comprehensive Income

For the nine months ended May 31, 2026

(With comparatives for the nine months ended May 31, 2025)

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, 2026	Unaudited May 31, 2025	Audited August 31, 2025
\$	\$	\$
60,566,423	61,594,412	82,060,598
(52,667,441)	(53,371,361)	(71,729,044)
7,898,982	8,223,051	10,331,554
(827,895)	(741,002)	(936,702)
7,071,087	7,482,049	9,394,852
31,136	2,364,182	2,678,878
-	-	330,554
-	-	(29,750)
31,136	2,364,182	2,979,682
7,102,223	9,846,231	12,374,534

Summarised Statement of Cash Flows

For the nine months ended May 31, 2026

(With comparatives for the nine months ended May 31, 2025)

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, 2026	Unaudited May 31, 2025	Audited August 31, 2025
\$	\$	\$
7,341,685	7,909,525	6,762,479
(760,140)	(1,053,066)	(1,229,282)
(1,634,132)	(20,485,471)	(21,539,092)
4,947,413	(13,629,012)	(16,005,895)
34,570,002	50,575,897	50,575,897
39,517,415	36,946,885	34,570,002



The West India Biscuit Co. Ltd.

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Third Quarter Report as of May 31, 2026

Summarised Statement of Financial Position

As at May 31, 2026

(With comparatives as at May 31, 2025)

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, 2026	Unaudited May 31, 2025	Audited August 31, 2025
\$	\$	\$
64,210,716	61,084,846	59,744,536
8,458,865	12,428,194	7,680,853
55,751,851	48,656,652	52,063,683
10,766,103	10,420,271	10,734,968
3,000,000	3,000,000	1,000,000
28,693,297	28,967,912	28,926,105
729,373	883,377	819,765
(738,865)	(881,042)	(823,928)
8,614,616	7,991,271	8,444,003
(1,765,792)	(1,671,891)	(1,765,792)
105,050,582	97,366,550	99,398,804
2,987,788	2,994,851	2,994,852
4,515,020	3,868,384	4,483,882
97,547,774	90,503,315	91,920,070
105,050,582	97,366,550	99,398,804

Summarised Statement Of Changes In Equity

For the nine months ended May 31, 2026

(With comparatives for the nine months ended May 31, 2025)

Expressed in Barbados Dollars

Opening Balance

Net Income for the period

Other comprehensive (loss)/income

Share Retirement

Dividends paid

Closing Balance

Unaudited May 31, 2026	Unaudited May 31, 2025	Audited August 31, 2025
\$	\$	\$
99,398,804	107,831,608	107,831,608
7,071,087	7,482,049	9,394,852
31,136	2,364,182	2,979,682
(7,063)	(35,453)	(35,455)
(1,443,383)	(20,275,836)	(20,771,883)
105,050,582	97,366,550	99,398,804