UNAUDITED

Barbados Farms Limited

Financial Statements
September 30, 2026
(expressed in Barbados dollars)

Barbados Farms Limited **UNAUDITED**

Balance Sheet

As of September 30, 2026

(expressed in Barbados dollars)	30-Sept 2026 $	30-Sept 2025 $
Assets		
Current assets		
Cash in hand and at bank	4,321,624	260,394
Trade and other receivables	1,545,174	3,197,542
Corporation tax recoverable	175,537	175,537
Biological assets	973,976	1,113,352
Inventory	508,471	569,189
	7,524,781	5,316,014
Non-current assets		
Property, plant and equipment	76,911,940	76,469,227
Investment property	36,131,000	36,444,203
Development property	4,988,629	5,427,565
	118,031,568	118,340,995
Total assets	125,556,349	123,657,009

Barbados Farms Limited **UNAUDITED**

Balance Sheet

As of September 30, 2026

(expressed in Barbados dollars)	30-Sept 2026 $	30-Sept 2025 $
Liabilities and equity		
Current liabilities		
Trade and other payables	2,224,290	2,283,167
Due to ultimate parent company	17,972	17,972
Due to parent company	26,584,984	19,862,399
Due to related party	2,833	1,847
Lease liability, current	251,320	270,090
Dividend payable	135,050	135,050
Loan	4,988,455	3,891,804
	34,204,903	26,462,329
Non-current liabilities		
Lease liability, non-current	77,040	212,918
Retirement benefit obligations	3,761,949	3,761,949
	3,838,989	3,974,867
Total liabilities	38,043,892	30,437,196
Equity		
Share capital	2,060,729	2,060,729
Revaluation surplus	109,958,195	110,196,078
Retained earnings	-24,506,467	-19,036,994
Total equity	87,512,457	93,219,813
Total liabilities and equity	125,556,349	123,657,009

Barbados Farms Limited **UNAUDITED**

Statement of Comprehensive Income

For the period ended September 30, 2026

(expressed in Barbados dollars)

	30-Sept 2026 $	30-Sept 2025 $
Revenue from cultivated crops	**132,775**	**29,968**
Cost of cultivated crops	**-1,138,651**	**-1,246,475**
Change in fair value of cultivated crops	**671,620**	**767,729**
Gross loss	**-334,257**	**-448,778**
General and administrative expenses	**-487,958**	**-439,527**
Other income	**10,823**	**7,175**
Loss from operations	**-811,392**	**-881,130**
Finance costs	**-440,143**	**-411,935**
Loss before taxation	**-1,251,535**	**-1,293,065**
Taxation	**-**	**-**
Net loss for the period	**(1,251,535)**	**(1,293,065)**
Items net of tax that will not be reclassified subsequently to income:		
Other comprehensive income for the period	-	-
Total comprehensive loss for the period	**(1,251,535)**	**(1,293,065)**
Loss per share - basic and diluted	$ (0.0607)	$ (0.0627)