

BLUE ISLAND PLC**CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME****For the period from 1 January until 30 June 2016**

	30.06.16 €	30.06.15 €
Revenue	9.526.722	9.387.217
Cost of sales	(6.561.785)	(5.345.634)
Gross profit	<u>2.964.937</u>	<u>4.041.583</u>
Change in fair value of biological assets	510.560	(289.027)
Loss of biological assets	-	(533.173)
Other operating income	95.081	92.621
Selling and distribution expenses	(2.249.996)	(2.337.679)
Administrative expenses	(620.165)	(584.597)
Other operating expenses	<u>-</u>	<u>(38.893)</u>
Operating profit	<u>700.417</u>	<u>350.835</u>
Finance income	188	187
Finance expenses	(45.259)	(63.616)
Net finance expenses	<u>(45.071)</u>	<u>(63.429)</u>
Profit before tax	655.346	287.406
Tax	(83.391)	(84.481)
Profit for the period attributable to owners	<u>571.955</u>	<u>202.925</u>
Other comprehensive income for the period	-	-
Total comprehensive income for the period attributable to owners	<u><u>571.955</u></u>	<u><u>202.925</u></u>
Attributable to:		
Owners of parent	<u>571.955</u>	<u>202.925</u>
Basic earnings per share (cents)	<u><u>3,70</u></u>	<u><u>1,31</u></u>

BLUE ISLAND PLC

CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the period from 1 January until 30 June 2016

	30.06.16 €	31.12.15 €
Assets		
Property, plant and equipment	6.710.852	6.749.358
Intangible assets	937.881	937.880
Non-current biological assets	280.770	286.770
Total non-current assets	7.929.503	7.974.008
Inventories	1.134.779	980.260
Current biological assets	7.048.634	6.532.074
Trade and other receivables	1.560.325	1.190.517
Tax receivable	101.065	184.223
Cash and cash equivalent	599.702	596.468
Total current assets	10.444.504	9.483.542
Total assets	18.374.007	17.457.550
Equity		
Share capital	2.624.430	2.624.430
Share premium	6.761.580	6.761.580
Reserves	1.132.303	1.133.973
Retained earnings	2.700.306	2.373.686
Total equity	13.218.619	12.893.669
Liabilities		
Loans and borrowings	287.355	391.275
Deferred income	512.586	559.702
Deferred tax liability	279.362	279.362
Total non-current liabilities	1.079.303	1.230.339
Loans and borrowings	131.937	131.937
Bank overdraft	1.037.526	910.190
Trade and other payables	2.799.813	2.172.029
Deferred income	106.809	119.386
Total current liabilities	4.076.085	3.333.542
Total liabilities	5.155.388	4.563.881
Total equity and liabilities	18.374.007	17.457.550