

**BLUE ISLAND PLC**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

As at 31 December 2016

	2016	2015
	€	€
<b>Assets</b>		
Property, plant and equipment	7.050.693	6.777.905
Intangible assets and goodwill	920.969	942.419
Biological assets	197.926	286.770
Deferred tax assets	95.600	-
<b>Non-current assets</b>	<u>8.265.188</u>	<u>8.007.094</u>
Inventories	1.041.495	980.260
Biological assets	7.602.956	6.532.074
Trade and other receivables	1.155.070	1.138.776
Refundable tax	180.992	184.223
Cash and cash equivalents	251.481	596.459
<b>Current assets</b>	<u>10.231.994</u>	<u>9.431.792</u>
<b>Total assets</b>	<u>18.497.182</u>	<u>17.438.886</u>
<b>Equity</b>		
Share capital	2.624.430	2.624.430
Share premium	6.761.580	6.761.580
Reserves	4.158.275	3.507.660
<b>Total equity</b>	<u>13.544.285</u>	<u>12.893.670</u>
<b>Liabilities</b>		
Loans and borrowings	266.553	391.275
Deferred tax liabilities	425.931	279.363
<b>Non-current liabilities</b>	<u>692.484</u>	<u>670.638</u>
Bank overdrafts	961.122	910.190
Short term portion of long-term loans	150.994	131.937
Trade and other payables	3.110.374	2.789.110
Deferred income	37.923	43.341
<b>Current liabilities</b>	<u>4.260.413</u>	<u>3.874.578</u>
<b>Total liabilities</b>	<u>4.952.897</u>	<u>4.545.216</u>
<b>Total equity and liabilities</b>	<u>18.497.182</u>	<u>17.438.886</u>

On 26 April 2017 the Board of Directors of Blue Island Plc approved and authorised these consolidated financial statements for issue.