

BLUE ISLAND PLC**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME**For the period from 1 January until 30 June 2018

	30.06.18 €	30.06.17 €
Revenue	11.050.851	11.048.968
Cost of sales	<u>(7.277.202)</u>	<u>(6.482.513)</u>
Gross profit	3.773.649	4.566.455
Change in fair value of biological assets	199.301	(776.104)
Other operating income	96.017	95.081
Selling and distribution expenses	(2.553.222)	(2.610.607)
Administrative expenses	(679.670)	(609.627)
Other operating expenses	<u>(49.317)</u>	<u> </u>
Operating profit	<u>786.758</u>	<u>659.913</u>
Finance income	1.905	2.401
Finance expenses	<u>(38.961)</u>	<u>(47.902)</u>
Net finance expenses	<u>(37.056)</u>	<u>(45.501)</u>
Profit before tax	749.702	614.412
Tax	<u>(102.632)</u>	<u>(87.930)</u>
Profit for the period attributable to owners	647.070	<u>526.482</u>
Other comprehensive income for the period	<u> -</u>	<u> -</u>
Total comprehensive income for the period attributable to owners	<u><u>647.070</u></u>	<u><u>526.482</u></u>
Attributable to:		
Owners of parent	<u><u>647.070</u></u>	<u><u>526.482</u></u>
Basic earnings per share (cents)	<u><u>4,19</u></u>	<u><u>3,41</u></u>

BLUE ISLAND PLC**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION****As at 30 June 2018**

	30.06.18 €	31.12.17 €
Assets		
Property, plant and equipment	6.962.925	7.149.952
Intangible assets	814.173	854.564
Non-current biological assets	177.926	177.926
Deferred tax asset	-	95.600
Total non-current assets	7.955.024	8.278.042
Inventories	1.305.239	1.218.459
Current biological assets	8.580.223	8.380.922
Trade and other receivables	1.790.362	1.302.403
Tax receivable	37.825	76.126
Cash and cash equivalents	462.027	397.435
Total current assets	12.175.676	11.375.345
Total assets	20.130.700	19.653.387
Equity		
Share capital	2.624.431	2.624.431
Share premium	6.761.580	6.761.580
Reserves	5.449.664	5.106.999
Total equity	14.835.674	14.493.010
Liabilities		
Loans and borrowings	44.721	64.468
Deferred income	522.443	522.443
Deferred tax liability	312.588	359.937
Total non-current liabilities	879.752	946.848
Current portion of long term loans	1.503.883	1.183.464
Bank overdraft	42.272	118.088
Trade and other payables	94.698	94.698
Deferred income	2.774.424	2.817.279
Total current liabilities	4.415.274	4.213.529
Total liabilities	5.295.026	5.160.377
Total equity and liabilities	20.130.700	19.653.387