

BLUE ISLAND PLC**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME****For the year ended 31 December 2014**

	2014	2013
	€	€
Turnover	16.263.485	14.270.737
Cost of sales	<u>(10.367.232)</u>	<u>(8.960.089)</u>
Gross profit	5.896.253	5.310.648
Other income	<u>258.253</u>	<u>206.217</u>
	6.154.506	5.516.865
Selling and distribution expenses	(4.280.700)	(4.049.269)
Administrative expenses	<u>(1.123.501)</u>	<u>(1.038.583)</u>
	750.305	429.013
Other operating expenses	(3.840)	(105.815)
Finance income	2.056	9.266
Finance costs	<u>(157.774)</u>	<u>(200.894)</u>
Profit before tax	590.747	131.570
Tax	<u>(88.601)</u>	<u>(173.657)</u>
Net profit/(loss) for the year	<u>502.146</u>	<u>(42.087)</u>
Items that may be classified subsequently to profit or loss	-	-
Total comprehensive income for the year	<u>502.146</u>	<u>(42.087)</u>
Basic earnings per share (cent)	<u>3,25</u>	<u>(0,27)</u>
Fully diluted earnings per share (cent)	<u>3,25</u>	<u>(0,27)</u>

BLUE ISLAND PLC**CONSOLIDATED STATEMENT OF FINANCIAL POSITION****31 December 2014**

	2014	2013
	€	€
ASSETS		
Non-current assets		
Property, plant and equipment	6.754.629	6.981.742
Biological assets	283.358	287.198
Intangible assets	947.880	942.880
	<u>7.985.867</u>	<u>8.211.820</u>
Current assets		
Inventories	7.800.770	7.431.812
Trade and other receivables	1.169.699	972.099
Refundable taxes	92.865	82.307
Cash at bank and in hand	811.214	1.211.522
	<u>9.874.548</u>	<u>9.697.740</u>
Total assets	<u>17.860.415</u>	<u>17.909.560</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	2.624.430	2.624.430
Reserves	9.832.554	9.346.999
	<u>12.456.984</u>	<u>11.971.429</u>
Non-current liabilities		
Borrowings	502.434	662.686
Deferred income	677.430	796.639
Deferred tax liabilities	386.106	385.853
	<u>1.565.970</u>	<u>1.845.178</u>
Current liabilities		
Trade and other payables	2.683.092	1.870.314
Deferred income	119.208	108.096
Borrowings	1.035.161	2.114.543
	<u>3.837.461</u>	<u>4.092.953</u>
Total equity and liabilities	<u>17.860.415</u>	<u>17.909.560</u>