

**BLUE ISLAND PLC****CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME****For the period from 1 January to 30 June 2015**

	<b>30.06.15</b>	<b>30.06.14</b>
	€	€
Turnover	9.387.217	7.664.069
Cost of sales	(6.161.494)	(4.950.809)
Gross profit	<u>3.225.723</u>	<u>2.713.260</u>
Other income	92.621	108.585
	<u>3.318.344</u>	<u>2.821.845</u>
Selling and distribution expenses	(2.347.946)	(2.085.542)
Administrative expenses	(584.597)	(499.760)
Other operating expenses	(45.233)	(11.250)
	<u>340.568</u>	<u>225.293</u>
Finance income	187	761
Finance costs	(53.349)	(86.567)
Profit before tax	<u>287.406</u>	<u>139.487</u>
Tax	(84.481)	(31.174)
Net profit for the period	<u>202.925</u>	<u>108.313</u>
Other comprehensive income	-	-
Total comprehensive income for the period	<u>202.925</u>	<u>108.313</u>
Basic and fully diluted gain earnings per share (cent)	<u>1,31</u>	<u>0,70</u>

**BLUE ISLAND PLC****CONSOLIDATED STATEMENT OF FINANCIAL POSITION****30 June 2015**

	<b>30.06.15</b>	<b>31.12.14</b>
	€	€
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	6.633.513	6.754.629
Biological assets	277.018	283.358
Intangible assets	947.880	947.880
	<u>7.858.411</u>	<u>7.985.867</u>
<b>Current assets</b>		
Inventories	6.920.922	7.800.770
Trade and other receivables	1.403.176	1.169.699
Refundable taxes	9.690	92.865
Cash at bank and in hand	745.987	811.214
	<u>9.079.775</u>	<u>9.874.548</u>
<b>Total assets</b>	<u>16.938.186</u>	<u>17.860.415</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	2.624.430	2.624.430
Reserves	9.868.990	9.832.554
	<u>12.493.420</u>	<u>12.456.984</u>
<b>Non-current liabilities</b>		
Borrowings	448.472	502.434
Deferred income	619.572	677.430
Deferred tax liabilities	387.356	386.106
	<u>1.455.400</u>	<u>1.565.970</u>
<b>Current liabilities</b>		
Trade and other payables	1.853.066	2.683.092
Deferred income	119.208	119.208
Borrowings	1.017.092	1.035.161
	<u>2.989.366</u>	<u>3.837.461</u>
<b>Total equity and liabilities</b>	<u>16.938.186</u>	<u>17.860.415</u>