



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 December 2017

	2017 €	2016 €
Assets		
Property, plant and equipment	7.149.952	7.050.693
Intangible assets and goodwill	854.564	920.970
Biological assets	177.926	197.926
Deferred tax assets	<u>95.600</u>	<u>95.600</u>
Total non-current assets	<u>8.278.042</u>	<u>8.265.189</u>
Inventories	1.218.459	1.041.496
Biological assets	8.380.922	7.602.956
Trade and other receivables	1.302.403	1.155.070
Refundable tax	76.126	180.370
Cash and cash equivalents	<u>397.435</u>	<u>251.481</u>
Total current assets	<u>11.375.345</u>	<u>10.231.373</u>
Total assets	<u>19.653.387</u>	<u>18.496.562</u>
Equity		
Share capital	2.624.431	2.624.431
Share premium	6.761.580	6.761.580
Reserves	<u>5.106.999</u>	<u>4.158.273</u>
Total equity	<u>14.493.010</u>	<u>13.544.284</u>
Liabilities		
Loans and borrowings	64.468	266.553
Deferred tax liabilities	522.443	425.931
Deferred income	<u>359.937</u>	<u>453.370</u>
Total non-current liabilities	<u>946.848</u>	<u>1.145.854</u>
Bank overdrafts	1.183.464	961.122
Short term portion of long-term loans	118.088	150.994
Trade and other payables	2.817.279	2.587.976
Deferred income	<u>94.698</u>	<u>106.332</u>
Total current liabilities	<u>4.213.529</u>	<u>3.806.424</u>
Total liabilities	<u>5.160.377</u>	<u>4.952.278</u>
Total equity and liabilities	<u>19.653.387</u>	<u>18.496.562</u>

On 19 April 2018 the Board of Directors of Blue Island Plc approved and authorised these consolidated financial statements for issue.