

BLUE ISLAND PLC

UNAUDITED CONDENSED INTERIM CONSOLIDATED INCOME STATEMENT

For the period 1 January 2021 until 30 June 2021

	Period 30.06.2021	Period 30.06.2020
	€	€
Revenue	12.761.195	10.968.075
Cost of sales	<u>(7.763.093)</u>	<u>(6.243.379)</u>
Gross profit	4.998.102	4.724.696
Fair value adjustment in biological assets	<u>(259.835)</u>	<u>(919.223)</u>
Gross profit after fair value adjustment in biological assets	4.738.267	3.805.473
Other operating income	43.014	274.144
Impairment on trade and other receivables	(22.709)	(22.697)
Selling and distribution expenses	(3.293.209)	(2.958.694)
Administrative expenses	(782.545)	(702.429)
Other operating expenses	<u>(78.612)</u>	<u>(2.084)</u>
Operating profit	<u>604.206</u>	<u>393.713</u>
Finance income	346	1
Finance expenses	<u>(38.688)</u>	<u>(56.256)</u>
Net finance expenses	<u>(38.342)</u>	<u>(56.255)</u>
Profit before tax	565.864	337.458
Tax	<u>(52.553)</u>	<u>(72.879)</u>
Profit for the year	<u>513.311</u>	<u>264.579</u>
Other comprehensive income	-	-
Total comprehensive income for the year attributable to the owners	<u>513.311</u>	<u>264.579</u>
Basic and fully diluted earnings per share (cent)	<u>3,33</u>	<u>1,71</u>


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UNAUDITED CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2021

	30.06.2021	31.12.2020
	€	€
Assets		
Property, plant and equipment	8.552.673	8.408.658
Intangible assets and goodwill	659.805	663.117
Biological assets	-	42.926
Deferred tax assets	<u>28.566</u>	<u>28.566</u>
Total non-current assets	<u>9.241.044</u>	<u>9.143.267</u>
Inventories	1.538.592	1.249.456
Biological assets	9.028.223	9.288.058
Trade and other receivables	1.767.911	1.502.511
Refundable tax	-	41.124
Cash and cash equivalents	<u>788.955</u>	<u>698.912</u>
Total current assets	<u>13.123.681</u>	<u>12.780.061</u>
Total assets	<u>22.364.725</u>	<u>21.923.328</u>
Equity		
Share capital	2.624.430	2.624.430
Share premium	6.761.580	6.761.580
Reserves	<u>7.175.215</u>	<u>6.661.904</u>
Total equity	<u>16.561.225</u>	<u>16.047.914</u>
Liabilities		
Loans and borrowings	145.765	168.912
Deferred tax liabilities	780.319	780.319
Lease liability	780.151	862.049
Deferred income	<u>342.171</u>	<u>374.394</u>
Total non-current liabilities	<u>2.048.406</u>	<u>2.185.674</u>
Bank Overdrafts	580.828	717.925
Short term portion of long-term loans	49.072	57.704
Trade and other payables	2.886.744	2.689.781
Lease liability	162.673	159.885
Corporation Tax	11.332	-
Deferred income	<u>64.445</u>	<u>64.445</u>
Total current liabilities	<u>3.755.094</u>	<u>3.689.740</u>
Total liabilities	<u>5.803.500</u>	<u>5.875.414</u>
Total equity and liabilities	<u>22.364.725</u>	<u>21.923.328</u>


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