

BLUE ISLAND PLC

UNAUDITED CONDENSED INTERIM CONSOLIDATED INCOME STATEMENT

For the period 1 January 2025 until 30 June 2025

	Period 30.06.2025 €	period 30.06.2024 €
<b>Revenue</b>	20.144.309	18.501.571
Cost of sales	<u>(10.306.541)</u>	<u>(10.872.213)</u>
<b>Gross profit</b>	9.837.768	7.629.358
Fair value adjustment in biological assets	<u>(1.545.222)</u>	<u>(807.209)</u>
<b>Gross profit after fair value adjustment in biological assets</b>	8.292.546	6.822.149
Other operating income	88.469	74.884
Selling and distribution expenses	<u>(4.856.309)</u>	<u>(4.444.831)</u>
Administrative expenses	<u>(1.478.053)</u>	<u>(1.206.921)</u>
<b>Operating profit</b>	<u>2.046.653</u>	<u>1.245.281</u>
Finance income	2.890	1.057
Finance expenses	<u>(41.179)</u>	<u>(31.668)</u>
<b>Net finance expenses</b>	<u>(38.289)</u>	<u>(30.611)</u>
<b>Profit before tax</b>	2.008.364	1.214.670
Tax	<u>(369.613)</u>	<u>(183.766)</u>
<b>Profit for the year</b>	<u>1.638.751</u>	<u>1.030.904</u>
<b>Total comprehensive income for the period attributable to the owners</b>	<u>1.638.751</u>	<u>1.030.904</u>
<b>Basic and fully diluted earnings per share (cent)</b>	<u>10,62</u>	<u>6,68</u>

BLUE ISLAND PLC



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UNAUDITED CONDENSED INTERIM CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION

As at 30 June 2025

	Note	30.06.2025 €	31.12.2024 €
<b>Assets</b>			
Property, plant and equipment	10	10.956.107	11.197.975
Intangible assets and goodwill	11	683.807	683.629
Deferred tax assets		21.497	21.497
<b>Total non-current assets</b>		<u>11.661.411</u>	<u>11.903.101</u>
Inventories	13	2.198.013	1.861.191
Biological assets	12	10.102.679	11.647.901
Trade and other receivables	14	2.849.618	1.933.476
Cash and cash equivalents	15	<u>3.773.684</u>	<u>2.180.712</u>
<b>Total current assets</b>		<u>18.923.994</u>	<u>17.623.280</u>
<b>Total assets</b>		<u>30.585.405</u>	<u>29.526.381</u>
<b>Equity</b>			
Share capital	16	2.624.430	2.624.430
Share premium		6.761.580	6.761.580
Reserves		12.765.231	12.207.128
<b>Total equity</b>		<u>22.151.241</u>	<u>21.593.138</u>
<b>Liabilities</b>			
Deferred tax liabilities		939.561	939.561
Lease liabilities		869.100	952.354
Deferred income	18	<u>616.082</u>	<u>677.371</u>
<b>Total non-current liabilities</b>		<u>2.424.743</u>	<u>2.569.286</u>
Bank overdrafts	15	70.249	240.780
Trade and other payables	17	5.296.866	4.671.059
Lease liabilities		164.045	159.418
Deferred income	18	122.608	122.639
Tax Liability		<u>355.653</u>	<u>170.061</u>
<b>Total current liabilities</b>		<u>6.009.421</u>	<u>5.363.957</u>
<b>Total liabilities</b>		<u>8.434.164</u>	<u>7.933.243</u>
<b>Total equity and liabilities</b>		<u>30.585.405</u>	<u>29.526.381</u>

On 29 September 2025 the Board of directors of Blue Island Plc approved and authorized these consolidated financial statements for issue.

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Stavros Kremmos  
Director

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Georgios Zaloumis  
Director

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Ioannis Kremmos  
Director