BLUE ISLAND PLC

UNAUDITED CONDENSED INTERIM CONSOLIDATED INCOME STATEMENT

For the period 1 January 2026 until 30 June 2026

	Period 30.06.2025 €	period 30.06.2024 €
Revenue	22.683.877	20.144.309
Cost of sales	(10.739.849)	(10.306.541)
Gross profit	11.944.028	9.837.768
Fair value adjustment in biological assets	(1.761.396)	(1.545.222)
Gross profit after fair value adjustment in biological assets	10.182.632	8.292.546
Other operating income	94.744	88.469
Selling and distribution expenses	(5.645.029)	(4.856.309)
Administrative expenses	(1.716.133)	(1.478.053)
Other operations expenses	(6.224)	-
Operating profit	2.909.990	2.046.653
Finance income	-	2.890
Finance expenses	(70.397)	(41.179)
Net finance expenses	(70.397)	(38.289)
Profit before tax	2.839.593	2.008.364
Tax	(644.581)	(369.613)
Profit for the period	2.195.012	1.638.751
Total comprehensive income for the period attributable to the owners	2.195.012	1.638.751
Basic and fully diluted earnings per share (cent)	14,22	10,62

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UNAUDITED CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Note	30.06.2025 €	31.12.2025 €
Assets			
Property, plant and equipment	10	14.508.223	13.715.829
Intangible assets and goodwill	11	675.769	676.733
Total non-current assets		15.183.992	14.392.562
Inventory			
Biological assets	13	2.200.675	2.247.287
Trade and other receivables	12	10.534.339	12.295.735
Cash and cash equivalents	14	3.781.830	2.885.422
	15	5.939.497	3.694.923
Total current assets		22.456.341	21.123.367
Total assets		37.640.333	35.515.929
Equity			
Share capital	16	2.624.430	2.624.430
Share premium		6.761.580	6.761.580
Reserves		16.749.633	16.098.403
Total equity		26.135.643	25.484.413
Liabilities			
Loans and borrowings	19	1.578.660	1.010.673
Lease liabilities		623.506	694.340
Deferred tax liabilities		1.275.191	1.275.191
Deferred income	18	493.503	554.791
Total non-current liabilities		3.970.860	3.534.995
Bank overdrafts	15	6.777	131.029
Short term portion of long-term loans	19	156.502	97.668
Lease liabilities		143.560	143.560
Trade and other payables	17	6.493.025	5.619.117
Deferred income	18	122.578	122.579
Tax Liability		611.388	382.568
Total current liabilities		7.533.830	6.496.521
Total liabilities		11.504.690	10.031.516
Total equity and liabilities		37.640.333	35.515.929

On 29 September 2026 the Board of directors of Blue Island Plc approved and authorised these unaudited consolidated financial statements for issue.

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Stavros Kremmos	Georgios Zaloumis	Ioannis Kremmos
Director	Director	Director