

**BLUE ISLAND PLC****CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME****For the period from 1 January to 30 June 2014**

	<b>30.06.14</b>	<b>30.06.13</b>
	€	€
Turnover	7.664.069	7.224.110
Cost of sales	(4.950.809)	(4.770.914)
Gross profit	<u>2.713.260</u>	<u>2.453.196</u>
Other income	<u>108.585</u>	<u>82.612</u>
	2.821.845	2.535.808
Selling and distribution expenses	(2.085.542)	(1.980.781)
Administrative expenses	(499.760)	(493.163)
Other operating expenses	<u>(11.250)</u>	<u>(10.855)</u>
	225.293	51.009
Finance income	761	5.442
Finance costs	<u>(86.567)</u>	<u>(105.422)</u>
Profit/(loss) before tax	139.487	(48.971)
Tax	<u>(31.174)</u>	<u>(3.212)</u>
Net profit/(loss) for the period	<u>108.313</u>	<u>(52.183)</u>
Other comprehensive income	-	-
Total comprehensive income for the period	<u>108.313</u>	<u>(52.183)</u>
Basic and fully diluted gain/(loss) earnings per share (cent)	<u>0,70</u>	<u>(0,34)</u>

**BLUE ISLAND PLC****CONSOLIDATED STATEMENT OF FINANCIAL POSITION****30 June 2014**

	<b>30.06.14</b>	<b>31.12.13</b>
	€	€
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	6.936.419	6.981.742
Biological assets	275.948	287.198
Intangible assets	947.880	942.880
	<u>8.160.247</u>	<u>8.211.820</u>
<b>Current assets</b>		
Inventories	7.272.528	7.431.812
Trade and other receivables	1.195.852	972.099
Refundable taxes	57.688	82.307
Cash at bank and in hand	855.011	1.211.522
	<u>9.381.079</u>	<u>9.697.740</u>
<b>Total assets</b>	<u>17.541.326</u>	<u>17.909.560</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	2.624.430	2.624.430
Reserves	9.455.312	9.346.999
	<u>12.079.742</u>	<u>11.971.429</u>
<b>Non-current liabilities</b>		
Borrowings	565.703	662.686
Deferred tax liabilities	390.153	385.853
	<u>955.856</u>	<u>1.048.539</u>
<b>Current liabilities</b>		
Trade and other payables	2.384.086	2.775.049
Borrowings	1.671.642	2.114.543
	<u>4.505.728</u>	<u>4.889.592</u>
<b>Total equity and liabilities</b>	<u>17.541.326</u>	<u>17.909.560</u>