

Benso Oil Palm Plantation Limited  
 Unaudited Statement of Comprehensive Income  
 for the Three Months Ended 31st March, 2017  
 (All amounts are in thousands of Ghana Cedis)

	Notes	2017	2016
Revenue	1	28,117	17,029
Cost of sales	2	(19,507)	(12,910)
<b>Gross Profit</b>		<b>8,610</b>	<b>4,119</b>
Administrative expenses	3	(2,277)	(2,446)
Other income		184	61
<b>Operating profit</b>		<b>6,517</b>	<b>1,734</b>
Finance income		79	18
<b>Net profit before tax</b>		<b>6,596</b>	<b>1,752</b>
Current and deferred tax expense		(1,089)	(5)
<b>Total comprehensive income</b>		<b>5,507</b>	<b>1,747</b>
<b>Basic and diluted earnings per share (GHC)</b>		<b>0.1582</b>	<b>0.0502</b>

**Income surplus account**

At 1 January	45,717	39,258
Net profit for the period	5,507	1,747
<b>At 31 March</b>	<b>51,224</b>	<b>41,005</b>

**Benso Oil Palm Plantation Limited**  
**Unaudited Statement of Financial Position**  
**as at 31st March, 2017**

*(All amounts are in thousands of Ghana Cedis)*

	2017	2016
<b>Non Current Assets</b>	<b>50,337</b>	35,413
Property, plant and equipment	47,460	32,836
Biological Assets	2,877	2,577
<b>Current assets</b>	<b>28,625</b>	22,297
Inventories	6,940	6,911
Trade and other receivables	3,647	2,698
Amounts due from related companies	16,405	8,101
Cash and bank balances	1,633	4,587
<b>Total assets</b>	<b>78,962</b>	57,711
<b>Current liabilities</b>	<b>18,109</b>	7,077
Trade and other payables	12,174	6,154
Amounts due to related companies	3,433	172
Dividends payable	673	534
Tax	1,829	217
<b>Equity</b>	<b>60,853</b>	50,634
Stated capital	2,000	2,000
Capital surplus account	7,629	7,629
Income surplus account	51,224	41,005
<b>Total liabilities and equity</b>	<b>78,962</b>	57,711

The financial statements do not contain untrue statements, misleading or omit material facts to the best of our knowledge.

