

**Benso Oil Palm Plantation Limited**  
**Unaudited Statement of Comprehensive Income**  
**for the Six Months Ended 30th June, 2017**  
*(All amounts are expressed in thousands of Ghana Cedis)*

	Notes	2017	2016
Revenue	1	54,421	43,097
Cost of sales	2	(40,618)	(31,837)
<b>Gross Profit</b>		<b>13,803</b>	<b>11,260</b>
Administrative expenses	3	(4,401)	(4,672)
Other income		484	112
<b>Operating profit</b>		<b>9,886</b>	<b>6,700</b>
Finance income		248	65
<b>Net profit before tax</b>		<b>10,134</b>	<b>6,765</b>
Current tax expense		(1,625)	(16)
<b>Total comprehensive income</b>		<b>8,509</b>	<b>6,749</b>
<b>Basic and diluted earnings per share (GHC)</b>		<b>0.2445</b>	<b>0.1939</b>
<b>Income surplus account</b>			
<b>At 1 January</b>		<b>45,717</b>	<b>39,258</b>
Net profit for the period		8,509	6,749
Dividend declared		(1,618)	(1,632)
<b>At 30 June</b>		<b>52,608</b>	<b>44,375</b>

**Benso Oil Palm Plantation Limited**  
**Unaudited Statement of Financial Position**  
**as at 30th June, 2017**

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

	2017	2016
<b>Non Current Assets</b>	<b>48,301</b>	<b>36,332</b>
Property, plant and equipment	45,424	33,755
Biological Assets	2,877	2,577
<b>Current assets</b>	<b>32,391</b>	<b>25,342</b>
Inventories	6,685	6,278
Trade and other receivables	4,934	9,190
Amounts due from related companies	13,658	3,143
Cash and bank balances	7,114	6,731
<b>Total assets</b>	<b>80,692</b>	<b>61,674</b>
<b>Current liabilities</b>	<b>18,455</b>	<b>7,670</b>
Trade and other payables	11,668	5,357
Amounts due to related companies	3,435	133
Dividends payable	2,207	2,164
Tax	1,145	16
<b>Equity</b>	<b>62,237</b>	<b>54,004</b>
Stated capital	2,000	2,000
Capital surplus account	7,629	7,629
Income surplus account	52,608	44,375
<b>Total liabilities and equity</b>	<b>80,692</b>	<b>61,674</b>

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

**DIRECTOR**  
**( N.A.MATE-KOLE )**

**DIRECTOR**  
**( S. A. AWONNEA )**

