

ENTERPRISE GROUP LIMITED

UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 30 JUNE 2018

(All amounts are in thousands of Ghana cedis)

	Stated capital	Retained earnings	Currency translation reserve	Share option reserve	Contingency reserve	Total	Non-controlling interests	Total Equity
Balance at 1 January 2018	37,268	147,478	748	1,836	32,945	220,275	88,504	308,779
<i>Total comprehensive income</i>								
Profit for the period	-	6,958	-	-	-	6,958	12,019	18,977
Total comprehensive income	-	6,958	-	-	-	6,958	12,019	18,977
Transfer to contingency reserve	-	(3,094)	-	-	3,094	-	-	-
<i>Transactions with owners of the company</i>								
Proceeds from rights issue	219,720	-	-	-	-	219,720	-	219,720
Proceeds from vested share option	1,301	-	-	-	-	1,301	-	1,301
Transfer from share option reserve	368	-	-	(368)	-	-	-	-
Transactions cost for right issue	-	(4,701)	-	-	-	(4,701)	-	(4,701)
Share option scheme:	-	-	-	-	-	-	-	-
- Value of employee services (Note 44)	-	-	-	(318)	-	(318)	-	(318)
Acquisition of NCI without a change in control	-	-	-	-	-	-	-	-
Total Transactions with owners of the company	221,389	(4,701)	-	(686)	-	216,002	-	216,002
Balance at 30 June 2018	258,657	146,641	748	1,150	36,039	443,235	100,523	543,758

ENTERPRISE GROUP LIMITED

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FOR THE SIX MONTHS ENDED 30 JUNE 2019

(All amounts are in thousands of Ghana cedis)

	Stated capital	Deposit for shares	Retained earnings	Currency translation reserve	Share option reserve	Contingency reserve	Total	Non-controlling interests	Total Equity
Balance at 1 January 2019	258,886	996	162,214	814	142	42,053	465,105	111,448	576,553
<i>Total comprehensive income</i>									
Profit for the year	-	-	16,996	-	-	-	16,996	14,220	31,216
Total comprehensive income	-	-	16,996	-	-	-	16,996	14,220	31,216
Transfer to contingency reserve	-	-	(3,285)	-	-	3,285	-	-	-
<i>Transactions with owners of the company</i>									
- Dividends to non-controlling interest -ELI	-	-	-	-	-	-	-	(11,200)	(11,200)
Total Transactions with owners of the company	-	-	-	-	-	-	-	(11,200)	(11,200)
Balance at 30 June 2019	258,886	996	175,925	814	142	45,338	482,101	114,468	596,569

ENTERPRISE GROUP LIMITED
UNAUDITED SEPARATE STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 30 JUNE 2019

(All amounts are in thousands of Ghana cedis)

	Stated capital	Retained earnings	Share option reserve	Total Equity
Balance at 1 January 2018	37,268	106,117	1,836	145,221
<i>Total comprehensive income</i>				
Profit for the year	-	4,232	-	4,232
Total comprehensive income	-	4,232	-	4,232
<i>Transactions with owners of the company</i>				
Proceeds from rights issue	219,720	-	-	219,720
Proceeds from vested share option	1,301	-	-	1,301
Transfer from share option reserve	368	-	(368)	-
Transactions cost for right issue	-	(4,701)	-	(4,701)
Share option scheme:	-	-	-	-
- Value of employee services (Note 44)	-	-	(318)	(318)
Total Transactions with owners of the company	221,389	(4,701)	(686)	216,002
Balance at 30 June 2018	258,657	105,648	1,150	365,455
Balance at 1 January 2019	258,886	145,159	142	404,187
<i>Total comprehensive income</i>				
Profit for the year	-	9,173	-	9,173
Total comprehensive income	-	-	-	-
Total comprehensive income	-	9,173	-	9,173
Balance at 30 June 2019	258,886	154,332	142	413,360